

PORTS AND TRANSPORT DEPARTMENT

Notification

Sachivalaya, Gandhinagar, 31st March, 2010.

BOMBAY MOTOR VEHICLES TAX ACT, 1958.

No. PT/2010/18/MVD/102010/405/KH :— In exercise of the powers conferred by sub-section (1A) of section 3 of the Bombay Motor Vehicles Tax Act, 1958 (Bom. LXV of 1958), the Government of Gujarat hereby with effect on and from 1st April 2010, fixes a tax at the rates specified in column (2) of the schedule appended hereto for the motor vehicles specified in the corresponding entry in column (1) thereof.

SCHEDULE

Motor Vehicles Registered in the State of Gujarat for which <i>lump sum</i> tax has been paid and ownership of such motor vehicle is transferred on sale.	Rate of <i>lump sum</i> tax
1	2
I Tractors used solely for agricultural operations	NIL
II Motor Vehicles not exceeding 250 KG in weight unladen adapted for use for invalids	NIL
III Three wheelers vehicles ordinarily known as auto rickshaw, licensed to carry not more than three passenger.	NIL
IV Motor Vehicles age of which from the month of registration is 8 years or above	1 percent of the <i>lump sum</i> tax paid or Rs. 100/- , whichever is higher.
V Motor Vehicles other than those specified in clause I,II,III and IV.	15 percent of the <i>lump sum</i> tax paid.

Explanation I: For the purpose of clause IV and V, *lump sum* tax shall be,

- (i) In case of vehicles specified in Second Schedule to the said Act, the tax paid at the time of registration in the State.
- (ii) In case of the Motor Vehicle which is registered in the State and owner or person in possession or control of vehicle has opted for *lump sum* tax, the tax paid as specified in Third Schedule to the said Act.
- (iii) In case of the Motor Vehicle which is registered in the State and has become liable to be taxed under the Second Schedule to the said Act, after the commencement of the Bombay Motor Vehicle Tax (Gujarat Amendment) Act, 2010, the tax paid or payable on or after 1-4-2010.

Explanation II: – In case of vehicles owned by a person other than an individual, an educational institution; a social welfare institution, a public trust, a local authority or a university or manufactured out of India and imported into India, *lump sum* tax shall be the tax as per clause I or as the case may be clause II of Part I of Second Schedule to the said Act.

Explanation-III. – “educational institution” shall mean such educational institution as is recognized by the State Government by order, notified in the *Official Gazette*, in this behalf;

Explanation-IV. – “social welfare institution” shall mean any institution engaged in an activity conducive to the welfare of the general public and recognized by the State Government by order notified in the *Official Gazette*, for the purposes of this Schedule;

Explanation-V. - "public trust" shall mean a public trust registered under the Bombay Public Trusts Act, 1950 as in force in the State of Gujarat.

Explanation-VI. - "local authority" shall mean any Municipal Cantonment Board or Panchayat constituted under any law for the time being in force in the State of Gujarat;

Explanation-VII. - "University" shall mean a University established by or under any law for the time being in force in the State of Gujarat.

Explanation-VIII. - If a motor vehicle is jointly owned by more persons than one, then notwithstanding anything contained in the proviso to sub-section (1) of section 41 of the Motor Vehicles Act, 1988, such motor vehicle shall, be deemed to be owned by a person other than an individual.

By order and in the name of the Governor of Gujarat,

P. L. PANCHAL,
Deputy Secretary to Government.