



सत्यमेव जयते



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Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

### PART IV

#### Acts of the Gujarat Legislature and Ordinances promulgated and Regulations made by the Governor.

The Following Act of the Gujarat Legislature having been assented to by the Governor on the 30th March, 2007 is hereby published for general information.

**H. D. VYAS,**

Secretary to the Government of Gujarat,  
Legislative and Parliamentary Affairs Department.

#### GUJARAT ACT NO. 4 OF 2007.

(First published, after having received the assent of the Governor in the "*Gujarat Government Gazette*", on the 30th March, 2007).

#### AN ACT

further to amend the Bombay Motor Vehicles Tax Act, 1958.

It is hereby enacted in the Fifty-eighth Year of the Republic of India as follows:-

1. (1) This Act may be called the Bombay Motor Vehicles Tax (Gujarat Amendment) Act, 2007. Short title and commencement.
- (2) It shall come into force on the 1<sup>st</sup> April, 2007.

Amendment of  
section 2 of  
Bom. LXV of  
1958.

2. In the Bombay Motor Vehicles Tax Act, 1958 (hereinafter referred to as 'the principal Act'), in section 2,- Bom. LXV of 1958.

(1) for clause (1A), the following clause shall be substituted, namely :-

“(1A) “cost of vehicle” in relation to –

(a) a vehicle manufactured in India means the sale price of the vehicle as shown in the sale invoice of the vehicle issued either by the manufacturer or the dealer of the vehicle; and

(b) a vehicle imported into India means sum of value of vehicle as assessable under the Customs Act, 1962 and 52 of 1962. endorsed as such in the Bill of Entry under that Act including the amount of custom duty and any other duty, cess or charges paid or payable thereon;”;

(2) for clause (2A), the following clause shall be substituted, namely :-

“(2A) “half year” means a period of six months of a year commencing from the 1<sup>st</sup> day of April and the 1<sup>st</sup> day of October;”;

(3) for clause (4), the following clause shall be substituted, namely :-

(4) “quarter” means a period of three months of a year commencing from the 1<sup>st</sup> day of April, 1<sup>st</sup> day of July, 1<sup>st</sup> day of October and the 1<sup>st</sup> day of January;”;

(4) for clause (9), the following clause shall be substituted, namely :-

“(9) “Year” means the financial year;”;

(5) in clause (10), the words “or the rules made thereunder” shall be added at the end.

## 3. In the principal Act, in section 3, in sub-section (1), -

Amendment of  
section 3 of  
Bom. LXV of 1958.

(1) for the words "Second, Third, Fourth, Fifth, Sixth, Seventh, Eighth, Ninth, Tenth and Eleventh Schedules", the words "Second and Third Schedules" shall be substituted;

(2) in the first proviso, -

- (a) for the words "Fourth Schedule or Sixth Schedule or Eighth Schedule or Tenth Schedule", the words "Second Schedule or Third Schedule" shall be substituted;
- (b) for the words, letters and figures "not exceeding Rs. 250", the words, letters and figures "not exceeding Rs. 5000" shall be substituted.

## 4. In the principal Act, in section 4, -

Amendment of  
section 4 of  
Bom. LXV of  
1958.

(1) in sub-section (1AA), in the Table, -

- (a) in entry (a), -
- (i) in column 1, the words "or a motor vehicle of like description falling in Part II" shall be deleted;
- (ii) in column 2, the words "or the *lump sum* tax specified in the Third Schedule" shall be added at the end;

(b) in entry (b), in column 2, the words "or in case of the ordinary designated omni buses licensed to carry not more than twelve passengers including maxi cab, *lump sum* tax specified in the Third Schedule" shall be added at the end;

(2) in sub-section (1AB), in clause (a), the words "Third Schedule, Fourth Schedule, Fifth Schedule, Sixth Schedule, Seventh Schedule, Eighth Schedule, Ninth Schedule, Tenth Schedule or Eleventh Schedule", shall be deleted.

(3) after sub-section (1AB), following sub-section shall be inserted, namely :-

**“(1ABB)** Notwithstanding anything contained in this section,-

(i) where any motor vehicle is registered on or after the 1<sup>st</sup> April, 2007, the registered owner or the person having possession or control of such vehicle shall pay the tax at the rate of one-twelfth of the annual rate of tax per month for the entire period starting from the first day of the month in which the motor vehicle is registered till the end of that year;

(ii) where any motor vehicle is registered prior to the 1<sup>st</sup> April, 2007, the registered owner or the person having possession or control of such vehicle shall pay the tax at the rate of one-twelfth of the annual rate of tax per month for the entire period starting from the period from the next day upto which tax has already been paid till the end of the 31<sup>st</sup> March, 2008.”.

Amendment of section 7 of Bom. LXV of 1958. 5. In the principal Act, in section 7, in clause (b) for the words “Third Schedule” occurring at two places, the words “Second Schedule or the Third Schedule” shall be substituted.

Amendment of section 8A of Bom. LXV of 1958. 6. In the principal Act, in section 8A, in sub-section (1), for the words “at the rate of two per cent. for each month or part thereof”, the words “at such rate not exceeding eighteen per cent. per annum, as the State Government may, by notification in the *Official Gazette*, specify” shall be substituted.

Amendment of section 11 of Bom. LXV of 1958. 7. In the principal Act, in section 11, in sub-section (2), in clause (c), for the words “Twelfth Schedule”, the word “Fourth Schedule” shall be substituted.

Amendment of section 12B of Bom. LXV of 1958. 8. In the principal Act, in the section 12B, for the words, “an Inspector of Motor Vehicles”, the words “an Assistant Inspector of Motor Vehicles” shall be substituted.

9. In the principal Act, in section 14, to sub-section (1), the following proviso shall be added, namely :-

Amendment of  
section 14 of  
Bom. LXV of  
1958.

"Provided that no appeal shall be entertained by an appellate authority unless such appeal is accompanied by a proof of payment of twenty-five per cent. of the amount of tax (excluding the amount of penalty and interest) in respect of which appeal has been preferred,".

10. In the principal Act, in section 25, for the words "Thirteenth Schedule" the words "Fifth Schedule" shall be substituted.

Amendment of  
section 25 of  
Bom. LXV of  
1958.

11. In the principal Act, in the First Schedule,-

Amendment of  
First Schedule  
to Bom. LXV  
of 1958.

(1) (i) in column I, for the portion beginning with the words "Part - I Motor Vehicles" and ending with the words "Solar energy", the words "Types of Motor Vehicles" shall be substituted.

(ii) in clause III,-

(a) for item (d), the following item shall be substituted, namely:-

"(d) Vehicles, the gross vehicle weight of Rs. 3000 plus Rs. 2000 for which exceeds 3000 KG. every 1000 KG. or part thereof in excess of 3000 KG.;"

(b) for items (e), (f), and (g), the following item shall be substituted, namely :-

"(e) Vehicles, the gross vehicle weight of Rs. 6000;";  
which does not exceed 3000 KG.  
brought in for use or kept for use in  
the State for a temporary period.

(iii) in clause IV,-

(a) in item (a), in column II, for the letters, words and figures, "Rs. 1100 plus Rs. 100", the letters, words and figures "Rs. 2000 plus Rs. 200" shall be substituted;

(b) in item (b),-

(a) in sub-item (i), in column II, for the letters and figures, "Rs. 400", the letters and figures "Rs. 600" shall be substituted.

- (b) in sub-item (ii), in column II, for the letters and figures, "Rs. 900", the letters and figures "Rs. 1300" shall be substituted.
  - (c) in sub-item (iii), in column II, for the letters and figures "Rs. 100", the letters and figures "Rs. 150" shall be substituted;
- (iv) in clause IVA, in column II, for the letters and figures "Rs. 500", the letters and figures "Rs. 5000" shall be substituted;
- (v) in clause IVAA, -
  - (a) in item (a), in column II, for the letters and figures "Rs. 13000", the letters and figures "Rs. 20000" shall be substituted;
  - (b) in item (b), in column II, for the letters and figures "Rs.18000", the letters and figures "Rs.30000" shall be substituted;
- (vi) in clause IVAAA, -
  - (a) in item (a),-
    - (i) in sub-item (i), in column I, the words "including maxi cabs" shall be added at the end, and in column II, for the letters and figures "Rs.1800", the letters and figures "Rs.3000" shall be substituted;
    - (ii) in sub-item (ii), in column II, for the letters and figures "Rs. 3800", the letters and figures "Rs.6000" shall be substituted;
    - (iii) in sub-item (iii), in column II, for the letters and figures "Rs. 6000", the letters and figures "Rs. 15000" shall be substituted;
  - (b) in item (b),-
    - (i) in sub-item (i), in column II, for the letters and figures "Rs. 6500", the letters and figures "Rs.15000" shall be substituted;

- (ii) in sub-item (ii), in column II, for the letters and figures "Rs. 9000", the letters and figures "Rs.15000" shall be substituted;
- (vii) clause V shall be deleted;
- (viii) in clause VI, -
  - (a) in sub-clause (i), -
    - (i) in item (d), in column I, for the figures and letters "2250 KG", the figures and letters "2000 KG." shall be substituted and in the column II, for the figures "1500", the figures "3000" shall be substituted;
    - (ii) in item (e), in column I, for the figures and letters "2250 KG.", the figures and letters "2000 KG." shall be substituted; and in the column II, for the letters, word and figures "Rs. 1500 plus Rs. 20", the letters, figures and words "Rs. 2000 plus Rs. 200" shall be substituted;
    - (iii) in item (f), -
      - (i) in sub-item (i), in column I, for the figures, letters and words "2250 KG. in weight unladen", the letters, figures and words "2000 KG. in weight" shall be substituted; and for column II, the following column shall be substituted, namely :-

"Rs. 3000 plus Rs. 1000 for every additional 1000 KG. or part thereof, in excess of 2000 KG.";
      - (ii) in sub-item (ii), for the figures and letters "2250 KG.", the figures and letters "2000 KG." shall be substituted; and the words "or any construction equipment vehicles or breakdown van used for towing disabled vehicles" shall be added at the end.

- (ix) after clause VIII, after Explanation IAA, the following explanation shall be inserted, namely :-

**“Explanation IAAA.-** For the purpose of clauses IVAA and IVAAA, where the sleeper designated omnibus consists of both the berths and the seats, the total number of passengers licenced to carry by such omnibus shall be taken into consideration for the purpose of calculating the rate of tax under this Schedule.”

- (2) Part II shall be deleted.

Substitution of  
Second and  
Third to Bom.  
LXV of 1958,

12. In the principal Act, for the Second Schedule and the Third Schedule, the following Schedules shall be substituted, namely :-

#### **“SECOND SCHEDULE**

**( See section 3 and sub-section (1AB) of section 4 )**

| <b>Part-I</b> | <b>Motor vehicles registered in the State of Gujarat on or after the 1<sup>st</sup> April, 2007.</b>                                                                                                                                                                                                                                                                                        | <b>Maximum rate of lump sum Tax (Rs.)</b> |
|---------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------|
| <b>I</b>      | <b>Motor Vehicles (other than transport vehicles)-</b>                                                                                                                                                                                                                                                                                                                                      |                                           |
|               | (i) Motor Vehicles not exceeding 250 KG in weight, unladen adapted and used for invalids.                                                                                                                                                                                                                                                                                                   | 15 per cent. of cost of the vehicle.      |
|               | (ii) Motor Vehicles including a trailer to carry personal effects or a camping trailer for private use, attached to such motor vehicle owned by an individual, an educational institution, a local authority, a public trust, a social welfare institution or a University:<br>Provided that two or more vehicles shall not be chargeable under this clause in respect of the same trailer. |                                           |
|               | (iii) Motor cycles and tricycles (including motor-scooters and cycles with attachment for propelling the same by mechanical power) owned by an individual, an educational institution, a social welfare institution, a public trust, a local authority or a University.                                                                                                                     |                                           |
|               | (iv) Tractors used solely for agricultural operations.                                                                                                                                                                                                                                                                                                                                      |                                           |

- II** Motor vehicles plying for hire and used for the carriage of passengers.
- (i) Two wheelers vehicles licensed to carry not more than two passengers.
  - (ii) Three wheelers vehicles ordinarily known as *auto rickshaw*, licensed to carry not more than six passengers.
  - (iii) Four wheelers vehicles licensed to carry not more than six passengers.

**III** Motor vehicles (including tricycles) used for the carriage of goods or materials -

Motor vehicles (including tricycles) used for the carriage of goods or materials, the gross vehicle weight of which does not exceeds 3000 KG:

Provided that where a tax on motor vehicle is levied by any local authority, the maximum rate of tax under this clause for motor vehicles registered for use solely within the limits of such local authority shall,-

- (i) in cases where such motor vehicles are wholly or partially exempted by such local authority from the tax levied by such local authority, be the rates specified in this clause;
  - (ii) in any other case, be two-thirds of the rates so specified.
- (IV) Motor vehicles falling under clause I (except sub- clause (i) ) and owned by a person other than an individual, an educational institution, a social welfare institution, a public trust, a local authority or a University. Twice the rates specified in clause I.
- (V) Motor vehicles falling under clause I, or clause II and manufactured out of India and imported into India after the 31<sup>st</sup> March, 2007. Twice the rates specified in clause I or clause II or, as the case may be, clause IV.

**Explanation I.** – For the purposes of calculating the rate of *lump sum* tax under this Schedule, if the sale invoice of the vehicle, or as the case may be, the Bill of Entry is not produced for any reason, then, the cost of vehicle shall be calculated as follows, namely :-

- (1) (i) In case of model of such vehicle is being manufactured, the cost of vehicle certified by a local dealer or manufacturer of such vehicle;

- (ii) In case the manufacture of such model has ceased, the prevailing market price of such vehicle certified by the Taxation Authority.
- (2) If the cost of vehicle could not be calculated as per clause (1), the prevailing cost of similar vehicle determined by the Commissioner of Transport, closest in engine capacity and unladen weight of the vehicle in respect of which a tax is to be levied and collected.

**Explanation II.-** "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 III.-** "social welfare institution" shall mean any institution engaged in any 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 IV.-** "public trust" shall mean a public trust registered under the Bombay Public Trusts Act, 1950 as in force in the State of Gujarat;

Bom. 2  
of 1950

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

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

**Explanation VII.-** 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.

**Part-II**      **Motor Vehicles registered in any other State and brought in for use or kept for use in the State of Gujarat on or after the 1<sup>st</sup> April, 2007.**

Motor Vehicles specified in Part I of this Schedule.

Maximum 100  
per cent. of the  
tax.

**Explanation.-** For the purposes of this Schedule, the expression 'tax' means the tax leviable under the Part I.

**THIRD SCHEDULE****( See section 3 and sub-section (1AA) of section 4 )**

| <b>Part-I</b> | <b>Motor vehicles registered in the State of Gujarat on or after the 1<sup>st</sup> April, 2007 which are transport vehicles.</b>          | <b>Maximum rate of lump sum tax</b> |
|---------------|--------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|
| I.            | Ordinarily designated omnibuses licensed to carry not more than twelve passengers including maxi cab.                                      | 15 percent of the cost of vehicle.  |
| II.           | Motor vehicles used for the carriage of goods or material the gross vehicle weight of which exceeds 3000 KG, but does not exceed 7500 KG.  |                                     |
| III.          | Motor vehicles used for the carriage of goods or material the gross vehicle weight of which exceeds 7500 KG, but does not exceed 12000 KG. |                                     |
| IV.           | Motor vehicles used for the carriage of goods or material the gross vehicle weight of which exceeds 12000 KG.                              |                                     |

Provided that where a tax on motor vehicle is levied by any local authority, the maximum rate of tax under this clause for motor vehicles registered for use solely within the limits of such local authority shall,-

(i) in cases where such motor vehicles are wholly or partially exempted by such local authority from the tax levied by such local authority, be the rates specified in this clause;

(ii) in any other case, be two-thirds of the rates so specified.

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

**Explanation II.-** For the purposes of calculating the rate of lump sum tax under this Schedule if the sale invoice of the vehicle, or as the case may be, the Bill of Entry is not produced for any reason, then, the cost of vehicle shall be calculated as follows, namely :-

- (1)
  - (i) In case of model of such vehicle is being manufactured, the cost of vehicle certified by a local dealer or manufacturer of such vehicle;
  - (ii) In case the manufacture of such model has ceased, the prevailing market price of such vehicle determined by the Taxation Authority.

- (2) If the cost of vehicle could not be calculated as per clause (1), the prevailing cost of similar vehicle determined by the Commissioner of Transport, closest in engine capacity and unladen weight of the vehicle respect of which a tax is to be levied and collected.

**Explanation III.**— For the purposes of calculating the rate of *lump sum* tax under this Schedule, in case of articulated vehicle and combination of tractor-trailer, the sale price is sum total of sale price of tractor and sale price of trailer or, as the case may be, semi trailer.

**Part-II Transport Vehicles registered in the State of Gujarat and the registered owner or person having possession or control of such vehicle opts for the *lump sum* tax.**

|                                                     |                              |
|-----------------------------------------------------|------------------------------|
| Motor Vehicles specified in Part I of this Schedule | 100 per cent.<br>of the tax. |
|-----------------------------------------------------|------------------------------|

**Part-III Transport vehicles registered in any other State and brought in for use or kept for use on or after the 1<sup>st</sup> April, 2007.**

|                                                     |                              |
|-----------------------------------------------------|------------------------------|
| Motor vehicles specified in Part I of this Schedule | 100 per cent.<br>of the tax. |
|-----------------------------------------------------|------------------------------|

**Explanation.**— For the purposes of this Schedule, the expression ‘tax’ means the tax leviable under the Part I.”

**Deletion of certain Schedules.** 13. In the principal Act, the FOURTH SCHEDULE, FIFTH SCHEDULE, SIXTH SCHEDULE, SEVENTH SCHEDULE, EIGHTH SCHEDULE, NINTH SCHEDULE, TENTH SCHEDULE and ELEVENTH SCHEDULE shall be deleted.

**Renumbering of Twelfth and Thirteenth Schedules to Bom. LXV of 1958.** 14. In the principal Act, the existing TWELFTH SCHEDULE shall be renumbered as FOURTH SCHEDULE and THIRTEENTH SCHEDULE shall be renumbered as FIFTH SCHEDULE.