

NOTIFICATION

Ports and Transport Department,

Sachivalaya, Gandhinagar

Dated the 31st March, 2017.

Gujarat Motor
Vehicles Tax
Act, 1958.

No. PT/2017/4/MVD/2017/699/KH:- In exercise of the powers conferred by sub-section (1) of section 3 of the Gujarat Motor Vehicles Tax Act, 1958 (Bom LXV of 1958) and in supersession of all the notifications made in this behalf, the Government of Gujarat hereby fixes the rates of Lump Sum tax on and from the 1st April 2017, as specified in Column 3 of the Schedule appended here to on the motor vehicles specified in the corresponding entry in column 2 of the said schedule used or kept for use in the state of Gujarat:

SCHEDULE

	Types of Motor Vehicle	Rate of Lump Sum tax
1	2	3
	Motor vehicles registered in the State of Gujarat before the 1 st April, 2017.	
(a)	(i) Designated Omnibus licensed to carry not more than eight passengers. (ii) Designated Omnibus Licensed to carry more than eight passengers but not more than twelve passengers.	8 per cent. of cost of the vehicle 12 per cent. of cost of the vehicle
(b)	Motor vehicles (including tricycles) plying for hire and used for the carriage of passengers other than designated omni buses.	2 per cent. of the cost of vehicle.
	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-	
	(1) 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; (2) in any other case, be two-thirds of the rates so specified.	
(c)	Private Service Vehicles.	8 per cent. of the cost of vehicle
(d)	Private service vehicles owned by an educational institution and used solely for the purpose of transporting students or staff of the educational institution in connection with any of its activities.	3.5 per cent. of the cost of vehicle.
(e)	Motor vehicles used for the carriage of goods or material the gross. vehicle weight of which exceeds 7500 KG:	6 per cent. of the cost of vehicle.
	<p>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-</p> <p>(3) 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;</p> <p>(4) in any other case, be two-thirds of the rates so specified.</p>	
(f)	Tractors whether or not fitted with any equipments such as rigs, cranes, compressors or any vehicles which are not intended to carry any passenger, goods or other loads, and which are fitted with any equipment such as rigs, cranes, compressors or projectors and are used for any special services or purposes or any construction equipment vehicles having unladen weight more than 2000 KG but not more than 7500 KG.	3 per cent. of the cost of vehicle.

Explanation I. –

- (i) For the purpose of this Schedule, “Cost” means the sale price defined in the Gujarat Value Added Tax Act, 2003.
- (ii) In case of vehicles registered outside the State and brought in for use in the State of Gujarat for registration, and the owner or person having possession or control of the vehicle opts to pay tax under this notification, the cost of the vehicle shall be the cost as prevailing in the State of Gujarat payable on similar type of vehicle in the State
- (iii) In case of vehicles already registered in the State of Gujarat and the owner or person having possession or control of the vehicle opts to pay tax under this notification, the cost of the vehicle shall be calculated as the cost of similar type of vehicle as prevailing in the State of Gujarat on the 1st April of that year.

Explanation II. – For the purpose of calculating the rate of *lump sum* tax under this Schedule, in respect of motor vehicles where body is fabricated separately the sale price is the sale price of chassis or the sale price of completely built up vehicle sold by the dealer or manufacturer.

Explanation III. – For the purpose 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 of total sale price of tractor and sale price of trailer or semi tractor , as the case may be.

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


(Prakash Majmudar)

Deputy Secretary to Government.

Copy to:

1. The Manager, Government Central Press, Gandhinagar.

-With a request to publish Notification in Part-IV-A of Gujarat Government Gazette Extra Ordinary of today's date and supply spare copies of the Notification to the following departments as indicated against them.

No.of copies

(a)	Ports and Transport Department, Sachivalaya, Gandhinagar.	250
(b)	Commissioner of Transport, Gujarat, Gandhinagar.	250
(c)	Legislative and Parliament Affairs Department, Sachivalaya, Gandhinagar.	05

2. The Assistant. Draftsman, Translation Unit, L & P A Department, Sachivalaya, Gandhinagar with a request to translate the Notification in the Gujarati within three days and arrange its publication in appropriate part of Gujarat Government Extra Ordinary Gazette and supply 250 copies to this department.

3. The Commissioner of Transport, Gujarat State, Gandhinagar with a request to issue necessary instructions to all Regional Transport Offiecers/Assistant Regional Transport Offiecers,all in-charge of the check posts.

4. Personnel Assistant to the Hon,ble Minister of State(Transport),Sachivalaya, Gandhinagar.

5. Branch Select file.