

## NOTIFICATION

Ports and Transport Department,

Sachivalaya, Gandhinagar.

Dated the 31<sup>st</sup> March, 2017.

Gujarat  
Motor  
Vehicles Tax  
Act, 1958.

No. PT/2017/ 6 /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 1<sup>st</sup> April 2017, as specified in Colum 3 of the schedule appended hereto 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 <i>lump sum</i> tax
1	2	3
	Motor vehicles registered in the State of Gujarat on or after the 1 <sup>st</sup> April, 2017.	
<b>I</b>	<b>Motor Vehicles (other than transport vehicles).</b>	
(i)	Motor Vehicles not exceeding 250 KG in weight unladen adapted for use for invalids.	NIL
(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, a educational institution, a local authority, a public trust, a social welfare institution or an University:  Provided that two or more vehicles shall not be chargeable under this clause in respect of the same trailer.	6 per cent. of cost of the vehicle.
(iii)	Motor cycles and tricycles (including	6 per cent. of cost of

	attachment for propelling the same by mechanical power) owned by an individual, an educational institution, a public trust, a local authority or a University.	the vehicle.
(iv)	Tractors used solely for agricultural operations.	3 per cent. of cost of the vehicle.
(v)	Tractors used for other than agricultural operations and whether or not fitted with any equipment such as rigs, cranes, compressor or projectors or any motor vehicles which are not intended to carry any passenger, goods or other load and which are fitted with any equipment such as rigs, cranes, compressor or projectors and used for any special services or purposes or any construction equipment vehicles having unladen weight of which does not exceeds 7500 KG.	3 per cent. of cost of the vehicle.
<b>II</b>	<b>Motor vehicles plying for hire and used for the carriage of passengers.</b>	
(i)	Two wheelers vehicles licensed to carry not more than two passengers.	6 per cent. of cost of the vehicle.
(ii)	Three wheelers vehicles ordinarily known as auto rickshaw, licensed to carry not more than three passengers	2.5 per cent. of cost of the vehicle.
(iii)	Three wheelers vehicles ordinarily known as auto rickshaw, licensed to carry more than three passengers but not more than six passengers.	6 per cent. of cost of the vehicle.
(iv)	Four wheelers vehicles licensed to carry not more than six passengers.	6 percent of cost of the vehicle
(v)	(i) Designated Omnibus licensed to carry not more than eight	8 per cent. of cost of the vehicle

	passengers. (ii) Designated Omnibus licensed to carry more than eight but not more than twelve passengers.	12 per cent. of cost of the vehicle.
(vi)	Motor Vehicle other than designated omnibuses	2 per cent. of cost of the 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>(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.</p> <p>(ii) in any other case two-thirds of the rates so specified.</p>		
<b>III Private service Vehicles.</b>		
(i)	Private service Vehicles	8 per cent. of cost of the vehicle.
(ii)	Private service vehicles owned by an educational institution and used solely for the purpose of transporting students or staff of the educational institutions in connection with any of its activities.	3.5 per cent. of cost of the vehicle.
<b>IV Motor Vehicles (including tricycles) used for the carriage of goods or materials.</b>		
	Motor vehicles (including tricycles) used for the carriage of goods or materials	6 per cent. of cost of the 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>(ii) 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>(ii) in any other case two-thirds of the rates so specified.</p>		

V	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
VI	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 V.

**Explanation I.** – For the purpose of this Schedule, “Cost” means the sale price defined in the Gujarat Value Added Tax Act, 2003.

**Explanation II.**– For the purpose of this Schedule the expression “agricultural operation” means tilling, sowing, harvesting, crushing of agricultural produce or any other similar operation carried out for the purpose of agriculture, but does not include the transportation of persons or materials for the purpose of agriculture, or the transportation of agricultural produce.

**Explanation III.**– For the purposes of calculating the rate of *lump sum* tax under this notification. 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 IV.**– For the purposes of calculating the *lump sum* tax under this notification, in case of articulated vehicles and combination of tractor-trailer, this sale price is sum of total sale price of tractor and sell price of trailer or as the case may be semitrailer.

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.

	<u>No.of copies</u>
(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.