

¹[SCHEDULE I

(See section 3)

Description of motor vehicle	Annual rate of tax for each motor vehicle
(1)	(2)
	Rupees
GROUP A.—Motor vehicles fitted solely with pneumatic tyres	
I. Motor vehicles (including tricycles) used for transport or haulage of goods or materials, the registered laden weight of which—	
(a) does not exceed one tonne Two hundred and twenty
(b) exceeds one tonne but does not exceed two tonnes	. . . Three hundred and ten
(c) exceeds two tonnes but does not exceed four tonnes	. . . Four hundred and seventy
(d) exceeds four tonnes but does not exceed six tonnes	. . . Six hundred and thirty
(e) exceeds six tonnes but does not exceed eight tonnes	. . . Seven hundred and eighty
(f) exceeds eight tonnes but does not exceed nine tonnes	. . . Nine hundred and forty
(g) exceeds nine tonnes but does not exceed ten tonnes	. . . Eleven hundred
(h) exceeds ten tonnes	. . . The rate specified in (g) above <i>plus</i> one hundred and fifty-six rupees for every one tonne or part thereof in addition to ten tonnes.
II. Additional tax payable in respect of vehicles referred to in Item I, used for drawing trailers—	
(a) for each trailer the registered laden weight of which does not exceed two tonnes	One hundred and fifty
(b) for each trailer the registered laden weight of which exceeds two tonnes:	Three hundred
Provided that two or more vehicles shall not be chargeable under this Item in respect of the same trailer.	
III. Motor vehicles (including tricycles) plying for hire and used for the transport of passengers, when—	
(a) licensed to carry, in all not more than two passengers (excluding driver)	One hundred
(b) licensed to carry, in all more than two but not more than four passengers (excluding driver and conductor)	Two hundred
(c) licensed to carry, in all more than four passengers but not more than six passengers (excluding driver and conductor)	Three hundred and seventy-five
(d) licensed to carry, in all more than six passengers but not more than eighteen passengers (excluding driver and conductor)	Six hundred and thirty
(e) licensed to carry more than eighteen passengers (excluding driver and conductor)	The rate specified in (d) above <i>plus</i> ninety four rupees for every passenger in addition to eighteen passengers.

1. Subs. by Act 25 of 1989, s. 6, for Schedule I (w.e.f. 1-2-1990).

Description of motor vehicle	Annual rate of tax for each motor vehicle
(1)	(2)
	Rupees
IV. Motor vehicles owned by Airline Companies or Corporations for carrying passengers and staff—	
(a) the seating capacity of which does not exceed four (excluding driver)	Two hundred
(b) the seating capacity of which exceeds four but does not exceed six (excluding driver)	Three hundred and seventy-five
(c) the seating capacity of which exceeds six but does not exceed eighteen (excluding driver)	Six hundred and thirty
(d) the seating capacity of which exceeds eighteen	The rate specified in (c) above <i>plus</i> ninety four rupees for every person in addition to eighteen persons.
V. Break-down vans used for towing disabled vehicles and tower wagons used for maintenance of overhead electric lines	Three hundred and ten
GROUP B.—Motor vehicles other than those fitted solely with pneumatic tyres	The rates shown in Group A in this Part <i>plus</i> fifty per cent. thereof.

PART B

Description of motor vehicle	Amount
(1)	(2)
	Rupees
GROUP A—Motor vehicles fitted solely with pneumatic tyres—	
I. Motor cycles and tricycles (including motor scooters and cycles with attachment for propelling the same by mechanised power)—	
(a) motor cycles, scooters (flat rate) Four hundred
(b) scooterettes and autocycles (flat rate). Two hundred
(c) tricycles (flat rate). Five hundred
(d) motor vehicles specified in (a) or (c) above used for drawing a trailer or side car	The rate specified in (a) or (c) above <i>plus</i> one hundred and fifty rupees
II Motor vehicles (adapted and used for invalids) the registered unladen weight of which does not exceed three hundred kilograms	One hundred
III Motor vehicles other than those liable to tax under the foregoing provisions of this Schedule the registered unladen weight of which—	
(a) does not exceed one thousand kilograms. One thousand two hundred and fifty
(b) exceeds one thousand kilograms but does not exceed one thousand and five hundred kilograms	One thousand and six hundred
(c) exceeds one thousand and five hundred kilograms but does not exceed two thousand kilograms	Two thousand and three hundred
(d) exceeds two thousand kilograms. The amount specified in (c) above <i>plus</i> one thousand and five hundred for every one thousand kilograms or part thereof in addition to two thousand kilograms.

Description of motor vehicle	Amount
(1)	(2)
	Rupees
IV Additional tax payable in respect of vehicles referred to in Item III if such vehicles are used for drawing trailers—	
(a) for each trailer the registered unladen weight of which does not exceed one tonne	Six hundred
(b) for each trailer the registered unladen weight of which exceeds one tonne:	One thousand and two hundred
Provided that two or more vehicles shall not be chargeable under this Item in respect of the same trailer.	
GROUP B.—Motor vehicles other than those fitter solely with pneumatic tyres.	The amount shown in Group A of this Part <i>plus</i> fifty per cent. thereof.

NOTE:—The registered unladen weight of motor vehicles shall be as specified in the certificate of registration.

PART C

Sl. No.	Age of the motor vehicle from the month of first registration	Group A of Part B—Amount on motor vehicles specified in Items—											Group B of Part B Motor vehicles
		I(a)	I(b)	I(c)	I(d)	II	III(a)	III(b)	III(c)	III(d)	IV(a)	IV(b)	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
01	more than one year but not more than two years	360	180	450	135	90	1125	1440	2070	1350	540	1080	The amount shown for Goup A Motor vehicles <i>plus</i> fifty per cent. thereof.
02	more than two years but not more than three years	320	160	400	120	80	1000	1280	1840	1200	480	960	
03	more than three years but not more than four years	280	140	350	105	70	875	1120	1610	1050	420	840	
04	more than four years but not more than five years	240	120	300	90	60	750	960	1380	900	360	720	
05	more than five years but not more than six years	200	100	250	75	50	625	800	1150	750	300	600	
06	more than six years but not more than seven years	160	80	200	60	40	500	640	920	600	240	480	

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
07	more than seven years but not more than eight years	120	60	150	45	30	375	480	690	450	180	360	
08	more than eight years but not more than nine years	80	40	100	30	20	250	320	460	300	120	240	
09	more than nine years but not more than ten years	40	20	50	15	10	125	160	230	150	60	120	
10	more than ten years	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	

NOTES:—1. The amount indicated in column (6) is in addition to the amount specified in column (3) or (5).

2. The amount indicated in column (11) is for every one thousand kilograms or part thereof and in addition to the amount specified in column (10).

3. The amount indicated in column (12) or (13) is in addition to the amount specified in column (8), (9), (10) or (11).

SCHEDULE IA

[See section 10 (I)(b)]

GROUP A.—Motor vehicles fitted solely with pneumatic tyres

PART 1.—Motor cycles, tricycles (including motor scooters and cycles with attachment for propelling the same by mechanised power)

Sl. No.	If after registration the vehicle is not used for a quarter or more and its age from the month of first registration is—	Rate of refund per quarter or part thereof			
		Motor cycles, scooters	Scoterettes, autocycles	Tricycles	Vehicles specified in column (3) or (5) used for drawing a trailer or side car (for side car)
(1)	(2)	(3)	(4)	(5)	(6)
		Rs.	Rs.	Rs.	Rs.
01	one year or less	5.00	2.50	6.00	1.75
02	more than one year but not more than two years	5.00	2.50	6.00	1.75
03	more than two years but not more than three years	5.00	2.50	6.00	1.75
04	more than three years but not more than four years	5.00	2.50	6.00	1.75
05	more than four years but not more than five years	5.00	2.50	6.00	1.75
06	more than five years but not more than six years	5.00	2.50	6.00	1.75
07	more than six years but not more than seven years	5.00	2.50	6.00	1.75
08	more than seven years but not more than eight years	5.00	2.50	6.00	1.75
09	more than eight years but not more than nine years	5.00	2.50	6.00	1.75
10	more than nine years	Nil	Nil	Nil	Nil

PART II.—*Motor vehicles (adapted and used for invalids) the registered unladen weight of which does not exceed three hundred kilograms*

Sl. No.	If after registration the vehicle is not used for a quarter or more and its age from the month of first registration is—	Rate of refund per quarter Rs.
(1)	(2)	(3)
01	one year or less	1.25
02	more than one year but not more than two years	1.25
03	more than two years but not more than three years	1.25
04	more than three years but not more than four years	1.25
05	more than four years but not more than five years.	1.25
06	more than five years but not more than six years.	1.25
07	more than six years but not more than seven years.	1.25
08	more than seven years but not more than eight years.	1.25
09	more than eight years but not more than nine years	1.25
10	more than nine years	Nil

PART III.—*Motor vehicles other than those liable to tax under Part I or Part II*

Sl. No.	If after registration the vehicle is not used for a quarter or more and its age from the month of first registration is—	Rate of refund per quarter when the registered unladen weight of the vehicle			
		does not exceed 1000 kgs.	exceeds 1000 kgs. but does not exceed 1500 kgs.	exceeds 1500 kgs. but does not exceed 2000 kgs.	exceeds 2000 kgs. the amount specified in this column is for every 1000 kgs. or part thereof and is in addition to the rate specified in column (5)
(1)	(2)	(3)	(4)	(5)	(6)
		Rs.	Rs.	Rs.	Rs.
01	one year or less	15.50	20.00	28.75	18.75
02	more than one year but not more than two years	15.50	20.00	28.75	18.75
03	more than two years but not more than three years	15.50	20.00	28.75	18.75
04	more than three years but not more than four years	15.50	20.00	28.75	18.75
05	more than four years but not more than five years	15.50	20.00	28.75	18.75
06	more than five years but not more than six years	15.50	20.00	28.75	18.75
07	more than six years but not more than seven years	15.50	20.00	28.75	18.75
08	more than seven years but not more than eight years	15.50	20.00	28.75	18.75
09	more than eight years but not more than nine years	15.50	20.00	28.75	18.75
10	more than nine years	Nil	Nil	Nil	Nil

PART IV.—Additional tax payable in respect of vehicles referred to in Part III if such vehicles are used for drawing trailers

Sl. No.	If after registration the motor vehicle is not used for a quarter or more and its age from the month of first registration is—	For each trailer the registered unladen weight of which	
		does not exceed one tonne	exceeds one tonne
(1)	(2)	(3)	(4)
		Rs.	Rs.
01	one year or less	7.50	15.00
02	more than one year but not more than two years.	7.50	15.00
03	more than two years but not more than three years.	7.50	15.00
04	more than three years but not more than four years.	7.50	15.00
05	more than four years but not more than five years.	7.50	15.00
06	more than five years but not more than six years.	7.50	15.00
07	more than six years but not more than seven years.	7.50	15.00
08	more than seven years but not more than eight years.	7.50	15.00
09	more than eight years but not more than nine years.	7.50	15.00
10	more than nine years	Nil	Nil

GROUP B.—Motor vehicles other than those fitted solely with pneumatic tyres

The rate shown in Group A plus fifty per cent. thereof.

Explanation.—In this Schedule “quarter” means a period of three months commencing on the first day of the month following the month in which the intimation of non-use of the vehicle on which the lumpsum tax has been levied and collected is given by the owner to the taxation authority.

SCHEDULE IB

[See section 10(2)(b)]

GROUP A.—Motor cycles fitted solely with pneumatic tyres

PART I.—Motor cycles, tricycles (including motor scooters and cycles with attachment for propelling the same by mechanised power

Sl. No.	If after registration, removal or cancellation of registration of vehicle takes place and its age from the month of first registration is—	Rate of refund			
		Motor cycles, scooters	Scooterettes, autocycles	Tricycles	Vehicles specified in column (3) or (5) used for drawing a trailer or side car (for side car)
(1)	(2)	(3)	(4)	(5)	(6)
		Rs.	Rs.	Rs.	Rs.
01	one year or less	360	180	450	135
02	more than one year but not more than two years	320	160	400	120
03	more than two years but not more than three years.	280	140	350	105
04	more than three years but not more than four years.	240	120	300	90
05	more than four years but not more than five years.	200	100	250	75
06	more than five years but not more than six years.	160	80	200	60
07	more than six years but not more than seven years.	120	60	150	45
08	more than seven years but not more than eight years	80	40	100	30
09	more than eight years but not more than nine years.	40	20	50	15
10	more than nine years	Nil	Nil	Nil	Nil

PART II.-Motor vehicles (adapted and used for Invalids) the registered unladen weight of which does not exceed three hundred kilograms

Sl. No.	If after registration, removal or cancellation of registration of motor vehicles (adapted and used for invalids) takes place and its age from the month of first registration—	Rate of refund
(1)	(2)	(3)
		Rs.
01	one year or less	90
02	more than one year but not more than two years.	80
03	more than two years but not more than three years	70
04	more than three years but not more than four years	60
05	more than four years but not more than five years	50
06	more than five years but not more than six years	40
07	more than six years but not more than seven years.	30
08	more than seven years but not more than eight years.	20
09	more than eight years but not more than nine years.	10
10	more than nine years.	Nil

PART III.—Motor vehicles other than those liable to tax under Part I or Part II

Sl. No.	If after registration, removal or cancellation of registration of vehicles takes place and its age from the month of registration—	Rate of refund per year when the registered unladen weight of the vehicle			
		does not exceed 1000 kgs.	exceeds 1000 kgs. but does not exceed 1500 kgs.	exceeds 1500 kgs. but does not exceed 2000 kgs.	exceeds 2000 kgs. the amount specified in this column is for every 1000 kgs. or part thereof and is in addition to the rate specified in column (5)
(1)	(2)	(3)	(4)	(5)	(6)
		Rs.	Rs.	Rs.	Rs.
01	one year or less	1125	1440	2070	1350
02	more than one year but not more than two years	1000	1280	1840	1200
03	more than two years but not more than three years.	875	1120	1610	1051
04	more than three years but not more than four years.	750	960	1380	900
05	more than four years but not more than five years	625	800	1150	750
06	more than five years but not more than six years	500	640	920	600
07	more than six years but not more than seven years.	375	480	690	450
08	more than seven years but not more than eight years	250	320	460	300
09	more than eight years but not more than nine years.	125	160	230	150
10	more than nine years.	Nil	Nil	Nil	Nil

PART IV.—Additional tax payable in respect of vehicles referred to in Item VII—if such vehicles are used for drawing trailers

Sl. No.	If after registration, removal or cancellation for registration of a vehicle takes place and its age from the month of first registration is—	Rate of refund	
		For each trailer the registered exceeds one tonne laden weight of which does not exceed one tonne	
(1)	(2)	(3)	(4)
		Rs.	Rs.
01	one year or less.	540	1080
02	more than one year but not more than two years	480	960
03	more than two years but not more than three years.	420	840
04	more than three years but not more than four years.	360	720
05	more than four years but not more than five years.	300	600
06	more than five years but not more than six years	240	480
07	more than six years but not more than seven years.	180	360
08	more than seven years but not more than eight years	120	240
09	more than eight years but not more than nine years.	60	120
10	more than nine years	Nil	Nil

GROUP B.—Motor vehicles other than those fitted solely with pneumatic tyres. The rate shown in Group A *plus* fifty per cent. thereof.