

¹[SECOND SCHEDULE[See section 3 ²[(*I-C*), (*I-E*) and (*I-F*)] and section 9 (6) and (7)]

PART I

Serial No.	Description of Motor Vehicle	One time tax at the time of registration
(1)	(2)	(3)
³ [1	Motor cycles and tri-cycles, including those used for drawing a trailer or a side car.	
(a)	Whose engine capacity is upto 99cc;	10% of the cost of vehicle subject to a minimum of rupees 1,500;
(b)	Whose engine capacity is above 99cc; but upto 299cc;	11% of the cost of vehicle subject to a minimum of rupees 1,500;
(c)	Whose engine capacity is more than 299cc;	12% of the cost of vehicle subject to a minimum of rupees 1,500;]
2	Motor Vehicles (including tri-cycles) used for carriages of goods or materials.	7 times the annual rate of tax payable for the relevant class of registered laden weight under First Schedule.
⁴ [3	Motor Vehicles (including tri-cycles) plying for hire or reward, fitted with fare meters and used for carriage of not more than six passengers.	11 times the annual rate of tax payable for the relevant class of the vehicles mentioned in sub-clause IV of clause A under the FIRST SCHEDULE.]

PART II

Serial No.	Stage of Registration	One time tax payable if tax vehicle is already registered
(1)	(2)	(3)
If the motor cycle or tri-cycle or motor vehicle (including tri-cycle) used for carriage of goods or materials ⁵ [or for carriage of not more than six passengers for hire or reward and fitted with fare meter] is already registered and its age from the month of first registration is,—		
(1)	more than 1 year but not more than 2 years	95.8% of the one time tax leviable under Part I.
(2)	more than 2 years but not more than 3 years	91.3% Do.
(3)	more than 3 years but not more than 4 years	86.7% Do.
(4)	more than 4 years but not more than 5 years	81.8% Do.

¹ This Schedule was substituted for the Third Schedule and Forth Schedule by Mah. 2 of 1998, s. 11.

² These brackets, figures, letters and word were substituted for the brackets, figures, letters and word “(*IC*) and (*IE*)” by Mah. 12 of 2010, s. 6 (a).

³ Entry 1 was substituted by Mah. 50 of 2017, s. 3.

⁴ Entry 3 was added by Mah. 12 of 2010, s. 6 (b).

⁵ These words were inserted by Mah. 12 of 2010, s. 6 (c).

PART II—*Contd.*

Serial No.	Stage of Registration	One time tax payable if tax vehicle is already registered	
(1)	(2)	(3)	
(5)	more than 5 years but not more than 6 years	76.6%	Do.
(6)	more than 6 years but not more than 7 years	71.2%	Do.
(7)	more than 7 years but not more than 8 years	65.6%	Do.
(8)	more than 8 years but not more than 9 years	59.6%	Do.
(9)	more than 9 years but not more than 10 years	53.4%	Do.
(10)	more than 10 years but not more than 11 years	46.8%	Do.
(11)	more than 11 years but not more than 12 years	39.9%	Do.
(12)	more than 12 years	32.7%	Do.

Note.— In case the purchase invoice of the vehicle could not be produced for any reason, the cost of the vehicle for the purpose of levy of tax shall be the present cost of a vehicle manufactured by the same manufacturer which is closest in weight to the vehicle on which tax is being levied.

PART III

Serial No.	Stage when refund is claimed	Refund for removal, suspension or cancellation of registration		Refund per quarter (for not using the vehicle)	
(1)	(2)	(3)		(4)	
If the period elapsed after payment of one time tax on the motor cycle or tri-cycle or motor vehicle (including tri-cycle) used for carriage of goods or materials ¹ [or for carriage of not more than six passengers for hire or reward and fitted with fare meter] is,—					
(1)	less than one year	..	95.8%	of the one time tax paid.	0.9% of the one time tax paid.
(2)	more than 1 year but not more than 2 years.		91.3%	Do.	0.9% Do.
(3)	more than 2 year but not more than 3 years.		86.7%	Do.	0.9% Do.

¹ These words were inserted by Mah. 12 of 2010, s. 6(d).

Serial No.	Stage when refund is claimed		Refund for removal, No. suspension or cancellation of registration		Refund per quarter (for not using the vehicle)
(1)	(2)		(3)		(4)
(4)	more than 3 years but not more than 4 years.	81.8%	Do.	0.9%	Do.
(5)	more than 4 years but not more than 5 years.	76.6%	Do.	1.0%	Do.
(6)	more than 5 years but not more than 6 years.	71.2%	Do.	1.0%	Do.
(7)	more than 6 years but not more than 7 years.	65.6%	Do.	1.0%	Do.
(8)	more than 7 years but not more than 8 years.	59.6%	Do.	1.0%	Do.
(9)	more than 8 years but not more than 9 years.	53.4%	Do.	1.0%	Do.
(10)	more than 9 years but not more than 10 years.	46.8%	Do.	1.1%	Do.
(11)	more than 10 years but not more than 11 years.	39.9%	Do.	1.1%	Do.
(12)	more than 11 years but not more than 12 years.	32.7%	Do.	1.1%	Do.
(13)	more than 12 years but not more than 13 years.	25.1%	Do.	1.1%	Do.
(14)	more than 13 years but not more than 14 years.	17.2%	Do.	1.1%	Do.
(15)	more than 14 year.	Nil	..	Nil	..
<i>Note.</i> — No refund would be admissible for a vehicle beyond 14 years of its first registration.]					