

¹[THIRD SCHEDULE

[See section 3 (I-D) and section 9 (6) and (7)]

PART I

Description of Motor Vehicle	One time tax at the time of registration
(1)	(2)
Motor Cars and omni buses . .	² [(1) Petrol driven vehicles: (a) 11% of the cost of vehicle, if the cost of the vehicle is upto Rs. 10 lakhs ; (b) 12% of the cost of vehicle, if the cost of the vehicle exceeds Rs. 10 lakhs but does not exceed Rs. 20 lakhs ; (c) 13% of the cost of vehicle, if the cost of vehicle exceeds Rs. 20 lakhs ; (2) Diesel driven vehicles : (a) 13% of the cost of vehicle, if the cost of the vehicle is upto Rs. 10 lakhs ; (b) 14% of the cost of vehicle, if the cost of the vehicle exceeds Rs. 10 lakhs but does not exceed Rs. 20 lakhs ; (c) 15% of the cost of vehicle, if the cost of the vehicle exceeds Rs. 20 lakhs ; (3) Compressed Natural Gas (CNG) or Liquified petroleum Gas (LPG) driven new vehicle with original equipment fitted with CNG/LPG Kit by manufacturer: (a) 7% of the cost of vehicle, if the cost of the vehicle is upto Rs. 10 lakhs ; (b) 8% of the cost of vehicle, if the cost of the vehicle exceeds Rs. 10 lakhs but does not exceed Rs. 20 lakhs ; (c) 9% of the cost of vehicle, if the cost of the vehicle exceeds Rs. 20 lakhs;]

¹ This Schedule was substituted for the Fifth Schedule and Sixth Schedule by Mah. 2 of 1998, s. 12.

² Clauses (1), (2), and (3) were substituted by Mah. 50 of 2017.s. 4.

PART II

Serial No.	Stage of Registration	One time tax payable if the vehicle is already registered	
(1)	(2)	(3)	
If the motor car or omni bus is already registered and its age from the month of first registration is,—			
(1)	more than 1 year but not more than 2 years	97.2%	of the one time tax payable under Part I.
(2)	more than 2 years but not more than 3 years	94.3%	Do.
(3)	more than 3 years but not more than 4 years	91.2%	Do.
(4)	more than 4 years but not more than 5 years	87.9%	Do.
(5)	more than 5 years but not more than 6 years	84.5%	Do.
(6)	more than 6 years but not more than 7 years	81.0%	Do.
(7)	more than 7 years but not more than 8 years	77.2%	Do.
(8)	more than 8 years but not more than 9 years	73.3%	Do.
(9)	more than 9 years but not more than 10 years	69.1%	Do.
(10)	more than 10 years but not more than 11 years	64.8%	Do.
(11)	more than 11 years but not more than 12 years	60.2%	Do.
(12)	more than 12 years but not more than 13 years	55.4%	Do.
(13)	more than 13 years but not more than 14 years	50.4%	Do.
(14)	more than 14 years but not more than 15 years	45.1%	Do.
(15)	more than 15 years but not more than 16 years	39.6%	Do.
(16)	more than 16 years but not more than 17 years	33.8%	Do.
(17)	more than 17 years. 	27.7%	Do.

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 car or omni bus is,—					
(1)	less than one year	97.2%	of the one time tax paid.	0.6%	of the one time tax paid.
(2)	more than 1 year but not more than 2 years.	94.3%	Do.	0.6%	Do.

Serial No.	Stage when refund is claimed	Refund for removal, suspension or cancelation of registration		Refund per quarter (for not using the vehicle)	
(1)	(2)	(3)		(4)	
(3)	more than 2 years but not more than 3 years.	91.2%	Do.	0.6%	Do.
(4)	more than 3 years but not more than 4 years.	87.9%	Do.	0.7%	Do.
(5)	more than 4 years but not more than 5 years.	84.5%	Do.	0.7%	Do.
(6)	more than 5 years but not more than 6 years.	81.0%	Do.	0.7%	Do.
(7)	more than 6 years but not more than 7 years.	77.2%	Do.	0.7%	Do.
(8)	more than 7 years but not more than 8 years.	73.3%	Do.	0.7%	Do.
(9)	more than 8 years but not more than 9 years.	69.1%	Do.	0.7%	Do.
(10)	more than 9 years but not more than 10 years.	64.8%	Do.	0.8%	Do.
(11)	more than 10 years but not more than 11 years.	60.2%	Do.	0.8%	Do.
(12)	more than 11 years but not more than 12 years.	55.4%	Do.	0.8%	Do.
(13)	more than 12 years but not more than 13 years.	50.4%	Do.	0.8%	Do.
(14)	more than 13 years but not more than 14 years.	45.1%	Do.	0.8%	Do.
(15)	more than 14 years but not more than 15 years.	39.6%	Do.	0.8%	Do.
(16)	more than 15 years but not more than 16 years.	33.8%	Do.	0.9%	Do.
(17)	more than 16 years but not more than 17 years.	27.7%	Do.	0.9%	Do.
(18)	more than 17 years but not more than 18 years.	21.2%	Do.	0.9%	Do.
(19)	more than 18 years but not more than 19 years.	14.5%	Do.	0.9%	Do.
(20)	more than 19 years.	.. Nil.		Nil.	

Note.— No refund would be admissible for a vehicle beyond nineteen years of its first registration.]