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Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

PART IV-B

Rules and Orders (Other than those published in Parts I, I-A, and I-L) made
by the Government of Gujarat under the Gujarat Acts

PORTS AND TRANSPORT DEPARTMENT

Notification

Sachivalaya, Gandhinagar, 31st March, 2017

Gujarat Motor Vehicles Tax Act, 1958.

No. PT/2017/5/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 annual rate of tax on and from the 1st April 2017, as specified in column 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	Annual rate of tax
1	2	3
I	Motor Vehicles (including tricycles) used for the carriage of goods or materials-	
(i)	Vehicles the gross vehicle weight of which exceeds 7500 KG registered prior to the 1 st April-2017 or vehicles registered in any other State and brought in for use or kept for use in the State for a temporary period.	Rs. 800/- for every 1000 KG or part thereof in excess of 7500 KG.
(ii)	Vehicles the gross vehicle weight of which does not exceeds 7500 KG registered in any other State and brought in for use or kept for use in the State for a temporary period:	Rs. 3000/-
	Provided that where a tax on motor vehicles is levied by any local authority the maximum annual rates of tax under this clause for motor vehicles registered for use solely within the limits of such local authority shall,-	

	Types of Motor Vehicle	Annual rate of tax
1	2	3
VII	Motor Vehicles other than those liable to tax under the forgoing provisions of this Schedule.	
(i)	Owned by an individual, a local authority, a public trust, a University or an educational or social welfare institution.	
(a)	Vehicles exceeding 2000 KG in weight unladen, in which the total number of seats (including that of the driver) and of the standing persons permitted to be carried in accordance with the conditions of permit granted to the owner of the vehicle does not exceed twenty.	Rs. 1,000/-
(b)	Vehicles exceeding 2000 KG in weight unladen, in which the total number of seats (including that of the driver) and of the standing persons permitted to be carried in accordance with the conditions of permit granted to the owner of the vehicle exceeds twenty.	Rs. 1,000/- plus Rs. 50/- for which such number in excess of twenty.
(c)	Tractors whether or not fitted with any equipments such as rigs, cranes, compressors or projectors, exceeding 2000 KG but not exceeding 7500 KG in weight unladen registered prior to the 1 st April, 2017 or registered in any other State and brought in for use in the State for a temporary period.	Rs. 2,000/- plus Rs. 400/- for every additional 1000 KG or part thereof, in excess of 2000 KG.
(d)	Tractors whether or not fitted with any equipments such as rigs, cranes, compressors, or projectors exceeding 7500 KG in weight unladen.	
(e)	Any Motor Vehicles registered prior to the 1 st April, 2017 which are exceeding 2000 KG but not exceeding 7500 KG in weight unladen and which are not intended to carry any passenger, goods or other load, and which are fitted with any equipments such as rigs, cranes, compressors or projectors, and used for any special services or purposes or any construction equipment vehicles or Vehicles registered in any other State and brought in for use in the State for a temporary period.	
(f)	break down van used for towing disabled vehicles.	
(g)	Any motor vehicles exceeding 7500 KG in weight unladen which are not intended to carry any passenger, goods or other load, and	

	Types of Motor Vehicle	Annual rate of tax
1	2	3
	which are fitted with any equipments such as rigs, cranes, compressors or projectors, and are used for any special services or purposes or any construction equipment vehicle.	
(ii)	owned by a person other than an individual, a local authority, a public trust, a University or an educational or social welfare institution.	Twice the rates specified above.
VIII	Additional tax payable in respect of motor vehicles used for drawing trailers.	
(i)	for each trailer when the trailer is used for the carriage of goods.	The rates specified in clause-I in respect of motor vehicles used for the carriage of goods or materials.
(ii)	for each trailer when the trailer is used for the carriage of passengers.	The rate specified in clause-II above in respect of motor vehicles plying for hire and used for the carriage of passengers:
	Provided that two or more vehicles shall not be chargeable under this clause in respect of the same trailer.	
IX	Motor Vehicles falling under clauses II, III or VII and manufactured out of India and imported into India after the 31 st March, 1957.	Twice the rates specified in clause II, III or as the case may be, clause VII.

Explanation I.- "Super Luxury designated Omnibus" means a luxury designated omnibus having engine capacity exceeding 200 HP.

Explanation II.- "Sleeper Super Luxury designated omnibus" means a super luxury designated omnibus constructed or adapted to provide berths to the passengers.

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

PRAKASH MAJMUDAR,
Deputy Secretary to Government.
