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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/ 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 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	Rate of lump sum tax
1	2	3
	Motor vehicles registered in the State of Gujarat on or after the 1 st April, 2017.	
I	Motor Vehicles (other than transport vehicles).	
(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 attachment for propelling the same by mechanical power) owned by	6 per cent. of cost of the vehicle.

	(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. (ii) in any other case two-thirds of the rates so specified.	
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 st 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.
