

**UTTAR PRADESH SHASAN
PARIVAHAN ANUBHAG-4**

In pursuance of the provisions of clause (3) of Article 348 of Constitution, the Governor is pleased to order the publication of the following English translation of Notification no. 7/2025/403/xxx-4-2025-8(19)/2009TC, dated 21 April, 2025:

Notification

No. 7/2025/403/xxx-4-2025-8(19)/2009TC

Lucknow; Dated : 21 April, 2025

In exercise of the powers under sub-section (1) and proviso to sub-section (1) of section 4 of the Uttar Pradesh Motor Vehicles Taxation Act, 1997 (U.P. Act no. 21 of 1997) read with section 21 of the Uttar Pradesh General Clauses Act, 1904 (U.P. Act no. 1 of 1904) and in supersession of Notification no. 1996/30-4-09/8(19)/09, dated 28th October, 2009 [as amended from time to time vide Notification nos. 2297/30-04-10-8(19)/09TC, dated November 08, 2010; 963/XXX-4-2012-8(19)/2009TC, dated October 19, 2012; 971/XXX-4-2015-8(19)/09TC, dated September 28, 2015; 2/2020/576/xxx-4-2020-8(19)2018TC, dated June 23, 2020; 12/2020/952/xxx-4-2020-8(19)-2018TC, dated October 01, 2020 and 2/2023/341/xxx-4-2020-8(19)2018TC, dated March 02, 2023], except as respects things done or omitted to be done before such supersession, the Governor is pleased to fix the rates of tax as set out in Column-3 respective to the class of motor vehicles as set out in Column-2 of Schedule-I and Schedule-II as given below:-

SCHEDULE-I

Rate of one-time tax on new vehicles (non-transport) under sub-section (1) of section 4 of the Uttar Pradesh Motor Vehicles Taxation Act, 1997

Sl. No.	Description of vehicles	Rate of tax (in rupees)
1	2	3
1.	(a) Two Wheelers, having cost upto Rs 40,000/-	07 percent of the cost of vehicle
	(b) Two Wheelers, having cost more than Rs 40,000/-	10 percent of the cost of vehicle
2.	(a) Motor vehicles (Non AC) other than two wheeler having cost upto Rs. 10 lakh	08 percent of the cost of vehicle
	(b) Motor vehicles (AC) other than two wheeler having cost upto Rs. 10 lakh	09 percent of the cost of vehicle
	(c) Motor vehicles (Both AC/Non AC) other than two wheeler having cost more than Rs. 10 lakh	11 percent of the cost of vehicle
3.	Trailers drawn by vehicles	02 percent of the cost of trailers

Provided that one-time tax on already registered vehicles shall be calculated by giving exemption of five percent in amount of prevailing one-time tax for each year of earlier period of such vehicles, but this exemption shall not exceed seventy-five percent of the amount. For this purpose, the period of one year shall be computed from the date of initial registration of the vehicle and period less than one year shall be ignored:

Provided further that if a transport vehicle, after payment of one-time tax as mentioned in the notification under sub-section (2) of section 4 of the aforesaid Act of 1997, is converted into a non-transport vehicle under the Motor Vehicles Act, 1988 (Act no. 59 of 1988) as specified in Column-2 of the Schedule-I above, such vehicle shall be deemed to have paid the tax under this notification:

Provided also that the motor vehicles as specified against serial numbers 1 and 2 of Column-2 of Schedule-I above shall be given 100 percent exemption of tax as specified in Column-3 of the said Schedule, for being Electric Vehicle (EV) excluding the e-rickshaw. The above exemption is applicable as follows:

- (I). on any electric vehicle (EV) purchased and registered in the State of Uttar Pradesh from 14.10.2022 (date of implementation of Uttar Pradesh Electric Vehicle Manufacturing and Mobility Policy, 2022) upto 13.10.2025;
- (II). on any electric vehicle (EV) manufactured, purchased and registered in the State of Uttar Pradesh in the fourth and fifth year of effective period of Uttar Pradesh Electric Vehicle Manufacturing and Mobility Policy, 2022 notified on 14.10.2022 i.e. from 14.10.2025 to 13.10.2027.

Explanation: For the purpose of this proviso, “Electric vehicle (EV)” means all automobiles using an electric motor that is driven by batteries or ultra-capacitors or fuel cells. This includes all 2-wheeler, 3-wheeler and 4-wheeler Strong Hybrid Electric Vehicle (HEV), Plug in Hybrid Electric Vehicle (PHEV), Battery Electric Vehicle (BEV) and Fuel Cell Electric Vehicle (FCEV).

SCHEDULE-II

Rate of annual tax on old vehicles (non-transport) under proviso to sub-section (1) of section 4 of the Uttar Pradesh Motor Vehicles Taxation Act, 1997

Sl. No.	Description of vehicles	Rate of Tax (in rupees)
1	2	3
1.	Two Wheelers	200
2.	(a) Non-two wheeler vehicles having unladen vehicle weight up to 1000 Kgs.	1000
	(b) Non-two wheeler vehicles having unladen vehicle weight more than 1000 Kgs and up to 5000 Kgs.	2000
	(c) Non-two wheeler vehicles having unladen vehicle weight more than 5000 Kgs.	3000
3.	Trailers drawn by vehicles	200

By order,

L. Venkateshwar Lu
Principal Secretary.