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LEGISLATIVE SUPPLEMENT

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PART I

DEPARTMENT OF LEGAL AND LEGISLATIVE AFFAIRS, PUNJAB

Notification

The 18th January, 2008

No. 7-Leg./2008.—The following Act of the Legislature of the State of Punjab received the assent of the Governor of Punjab on the 11th January, 2008, and is hereby published for general information :—

THE PUNJAB MOTOR VEHICLES TAXATION
(AMENDMENT) ACT, 2007
(Punjab Act No. 7 of 2008)

AN

ACT

further to amend the Punjab Motor Vehicles Taxation Act, 1924.

BE it enacted by the Legislature of the State of Punjab in the Fifty-eighth Year of the Republic of India as follows :—

1. (1) This Act may be called the Punjab Motor Vehicles Taxation (Amendment) Act, 2007.

Short title and commencement.

(2) It shall come into force at once.

2. In the Punjab Motor Vehicles Taxation Act, 1924 (hereinafter referred to as the principal Act), the words, figure and letter "or section 3-F", wherever occurring, shall be omitted.

Amendment of Punjab Act 4 of 1924.

3. In the principal Act, in section 2,—

(i) the existing clauses (a) and (aa) shall, respectively, be renumbered as (aa) and (aaa) and before clause (aa) as so renumbered, the following clause shall be inserted, namely :—

Amendment of section 2 of Punjab Act 4 of 1924.

"(a) 'big bus' means a stage carriage bus, the body of which shall be fabricated or adapted on chassis, the wheel base of which should not be less than 5156 mm (203"), having 2×3 seats rows, ordinary seats and back rest, two separate doors for entrance and exit, the seating capacity should not exceed 72+2 driver and conductor, roof luggage carrier and hat racks for placing light luggage inside the bus, unladen weight of which should not exceed 12000 Kgs;"

(ii) after clause (cc), the following clause shall be inserted, namely :—

"(ccc) "Schedule" means the Schedule appended to this Act;"

(iii) for clause (d), the following clause shall be substituted, namely :—

“(d) “tax” means the Motor Vehicles Tax payable under this Act;” and

(iv) clause (e) shall be omitted.

4. In the principal Act, for section 3, the following section shall be substituted, namely :—

Substitution of
section 3 of Punjab
Act 4 of 1924.

“3. (1) The tax shall be levied on every motor vehicle on year to year basis, which shall be payable from such date, in such manner and at such rate, as may be determined by the Government from time to time :

Provided that the rate of tax shall not exceed the maximum limit as has been specified in the Schedule.

(2) The broken period comprising less than a year, shall for the purpose of levying tax, be considered as a full year.

(3) The road tax or special road tax, already paid by an owner before the commencement of the Punjab Motor Vehicles Taxation (Amendment) Act, 2007, shall be considered to be duly paid for the period for which such tax was due.

(4) The tax on motor car and motor cycle shall be leviable in lump sum, which shall be counted on the actual price of such vehicle (excluding taxes, if any) at such rate, as may be determined by the Government from time to time, but not exceeding the rate, as has been specified in the Schedule :

Provided that where an owner of a motor car or a motor cycle in respect of which, a tax has been paid in lump sum, ceases to be the resident of the State of Punjab and takes along with him such motor car or motor cycle or if the ownership of the motor car or motor cycle is transferred to a person having residence outside the State of Punjab, then refund of the lump sum tax so paid, shall be allowed at such rate, as may be determined by the Government from time to time.

(5) In case an owner applies for re-assignment of new registration mark of his motor car or motor cycle, which stands already registered in an another State, a tax on such motor car or motor cycle, shall be leviable in lump

sum at such rate, as may be determined by the Government from time to time, but not exceeding the rate, as has been specified in the Schedule.

(6) In the case of a big bus, tax shall be leviable on per kilometre per day basis at such rate, as may be determined by the Government from time to time, but not exceeding the rate as has been specified in the Schedule.

(7) (a) In the case of an omni bus, registered in the State of Punjab, a tax shall be leviable in addition to the tax, already paid by its owner at the time of registration at such rate, as may be determined by the Government from time to time, but not exceeding the rate, as has been specified in the Schedule.

(b) In the case of an omni bus, registered in a State other than the State of Punjab, a tax shall be leviable when it enters and plies in the State of Punjab and shall be paid by its owner or driver on per day basis, at such rate, as may be determined by the Government.

(8) At the time of issue of new stage carriage permit, one time tax at the rate of Rs. 500/- (Rupees five hundred only) per kilometre shall be leviable on big buses and at the rate of Rs. 250/- (Rupees two hundred and fifty only) per kilometre shall be leviable in case of mini buses. As and when a big bus holder is allowed to ply on extended route with the increased mileage, a one time tax at the rate of Rs. 500/- (Rupees five hundred only) per kilometre shall be leviable.

(9) Where a transport vehicle is plied without a valid permit or in an unauthorized manner, a tax shall be levied on such vehicle at such rate, as may be determined by the Government from time to time in addition to the tax for which the vehicle is normally liable to be levied under this Act, but not exceeding the rate, as specified in the Schedule.

(10) In case, a transport vehicle is registered in a State, other than the State of Punjab, such a vehicle shall become liable for paying tax, the moment it enters the State of Punjab at such rate, as may be determined by the Government from time to time."

5. In the principal Act, sections 3-A, 3-B, 3-C, 3-D, 3-E and 3-F shall be omitted.

Omission of sections 3-A to 3-F of Punjab Act 4 of 1924.

6. In the principal Act, in section 4-A, for sub-section (2) alongwith the proviso, the following shall be substituted, namely :—

Amendment of section 4-A of Punjab Act 4 of 1924.

“(2) The tax payable under section 3 in respect of a transport vehicle shall be paid in the prescribed manner :

Provided that unless the manner is prescribed, the amount of tax payable quarterly and monthly shall be one fourth and one twelfth, respectively of the annual rates of tax specified in the Schedule.”

7. In the principal Act, in section 5-A, for the word “token” occurring in the last line, the words “tax clearance certificate” shall be substituted.

Amendment of section 5-A of Punjab Act 4 of 1924.

8. In the principal Act, in section 8, after sub-section (5), the following sub-section shall be added, namely :—

Amendment of section 8 of Punjab Act 4 of 1924.

“(6) If air condition system, fitted in any big bus, is found to be not in working condition while plying on the permitted route, the owner or the driver thereof shall be liable to pay penalty of rupees ten thousand.”

9. In the principal Act, after section 16, the following new sections shall be added, namely:—

Addition of new sections 17 and 18 in Punjab Act 4 of 1924.

“17. Notwithstanding anything contained in this Act, any transport vehicle or non-transport vehicle owned by a State Government or the Central Government, and not used for any commercial purpose, shall be exempted from the tax.

Exemptions to certain vehicles.

18. The tax on categories of motor vehicles, not enumerated and covered in the categories of the motor vehicles, specified in the Schedule, shall be levied at such rate, as may be determined by the State Government from time to time, but not exceeding the maximum limit of rupees ten lacs.”

Tax on residuary vehicles.

10. In the principal Act, for the existing Schedule 'A', the following Schedule shall be substituted, namely :—

Substitution of Schedule 'A' of Punjab Act 4 of 1924.

"SCHEDULE
 (See Section 3)

Serial No.	Categories of Motor Vehicles	Maximum rate of lump sum Tax
1	Motor Cycle or Motor Car	20% of the value of the motor cycle or motor car
	(a) In case of re-registration of motor cycle or motor car :—	
	(i) Less than three years	95% of the tax of new motor cycle or motor car
	(ii) Three years or more, but less than six years	75% of the tax of new motor cycle or motor car
	(iii) Six years or more, but less than nine years	55% of the tax of new motor cycle or motor car
	(iv) Nine years or more	35% of the tax of new motor cycle or motor car
	(b) In the case of transfer of ownership of motor cycle or motor car already registered in the State of Punjab	(a) 50% of one time tax payable at the time of registration
		(b) No additional tax shall be levied in case of transfer of ownership owing to death or transfer to insurance company for settlement of claim
		(c) For vehicles registered in or outside the State of Punjab or the vehicles, disposed of by Military on which lump sum tax was not payable earlier, lump sum tax shall be arrived

Serial No.	Categories of Motor Vehicles	Maximum rate of lump sum Tax
		at by reducing the amount of tax as computed above, at the rate of 5% per financial year or part thereof up to 10 years from the date of registration, but amount of lump sum tax not to exceed Rs. 75,000/- after 10 years
2	Omni Bus registered in the State of Punjab	Rs. 10,000/- per seat per annum
3	Camper Van/Trolley for private use :—	
	(a) Purchased as chassis	50% of the cost of chassis, but subject to the maximum of Rs. 2,50,000/-
	(b) Purchased with complete body	40% of the cost of the chassis, but subject to the maximum of Rs. 2,50,000/-
4	Vehicle fitted with equipments like rig generator or compressor, crane mounted vehicle, fork lift, tow trucks, break down van, recovery vehicles, tower wagons, tree trimming vehicles or any other non-transport vehicles, not covered under any category :—	
	(a) Purchased as chassis	50% of the cost of chassis, but subject to the maximum of Rs. 2,50,000/-
	(b) Purchased with complete body	40% of the cost of chassis, but subject to the maximum of Rs. 2,50,000/-

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Serial No.	Categories of Motor Vehicles	Maximum rate of lump sum Tax
5	Other Transport Vehicles like Dumper, Loader, Camper Van/ Trolleys, Tippers, Cash Van, Mobile Canteen, Haul Pack Dumpers, Mobile Workshops, Ambulance, Animal Ambulance, Fire Tenders, Snorked Ladders, Auxiliary Trolleys and Fire Fighting Vehicles, Hearses, Mail Carrier, Mobile Clinic/X-ray vans/ Library vans :—	50% of the cost of chassis, but subject to the maximum of Rs. 2,50,000/- 40% of the cost of chassis, but subject to the maximum of Rs. 2,50,000/-
6	Tax on Vehicles under the possession of Manufactures/Dealers :—	Annual Rate of Tax
	(a) Two wheeled vehicles	Rs. 10,000/- for every 100 vehicles or part thereof
	(b) Three/Four wheeled vehicles	Rs. 20,000/- for every 50 vehicles or part thereof
7	Tax on temporarily registered vehicles/chassis passing through the State of Punjab :—	Rate of Tax per vehicle
	(i) Motor car, Tractor, Omnibus with seating capacity up to 10, but excluding the driver and or three wheeled vehicles	Rs. 2,000/-
	(ii) Any other motor vehicle, not covered under above (i)	Rs. 15,000/-
	(iii) Chassis of Motor Vehicle	Rs. 10,000/-

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Serial No.	Categories of Motor Vehicles	Maximum rate of lump sum Tax
8	Contract Carriage :—	
	(a) Maxi Cab	Rs. 10,000/-
	(b) Motor Cab	Rs. 10,000/-
	(c) Auto Rickshaws :	
	(i) up to three seats excluding driver	60% of the value of the auto rickshaw
	(ii) exceeding three seats, but not exceeding six seats excluding driver	Rs. 30,000/-
9	Goods Vehicles	
	Gross vehicle weight :—	Maximum rate of tax per annum in rupees
	(a) Not exceeding 1.2 tonnes	Rs. 30,000/-
	(b) Exceeding 1.2 tonnes, but not exceeding 6 tonnes	Rs. 40,000/-
	(c) Exceeding 6 tonnes, but not exceeding 16.2 tonnes	Rs. 50,000/-
	(d) Exceeding 16.2 tonnes, but not exceeding 25 tonnes	Rs. 80,000/-
	(e) Exceeding 25 tonnes	Rs. 1,50,000/-
10	Tractor with Trolley used for commercial purpose within the radius of 25 Km. from the place of permit holder's residence	Rs. 20,000/-
11	Stage Carriage	Maximum rate of Tax per Km. per vehicle per day in rupees
	1. Big Buses :—	
	(a) Ordinary Buses	Rs. 20/-
	(b) Ordinary H.V. AC Buses (3x2 Seats)	Rs. 15/-
	(c) Integral Coach (2x2 Seats) Buses	Rs. 10/-
	2. Mini Buses	Rs. 1,50,000/- per annum
12	Tourist Permit Vehicles :—	Maximum rate of Tax per seat per annum in rupees
	(i) Motor Cab	Rs. 10,000/-
	(ii) Maxi Cab	Rs. 10,000/-

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Serial No.	Categories of Motor Vehicles	Maximum rate of lump sum Tax
	Tourist Buses (Seating Capacity)	Maximum rate of Tax per annum in rupees
	(i) 13 to 20 seats	Rs. 6,00,000/-
	(ii) 21 to 30 seats	Rs. 9,00,000/-
	(iii) 31 to 35 seats	Rs. 10,50,000/-
	(iv) 36 seats and above	Rs. 13,50,000/-
13	Vehicles plied on contract carriage permits or on All India Tourist Permits or on any other similar permits registered in any State other than the State of Punjab, when entering the State of Punjab :—	Maximum rate of Tax per day in rupees
	Motor Cabs	Rs. 3,000/-
	Maxi Cabs	Rs. 6,000/-
	Ordinary Buses	Rs. 20,000/-
	Deluxe Buses	Rs. 30,000/-
	Air-conditioned Buses	Rs. 40,000/-
14	Omni Bus registered in any State other than the State of Punjab, when entering and plying in the State of Punjab	Rs. 1,000/- per day
15	Private Service Vehicles :—	Maximum rate of Tax per annum in rupees
	(a) Vehicles used for trade and business	Rs. 4,50,000/-
	(b) Vehicles used by Educational Institutions	
	(i) for school vehicles	Rs. 3,00,000/-
	(ii) for college vehicles and other institutional vehicles	Rs. 4,00,000/-

11. (1) The Punjab Motor Vehicles Taxation (Amendment) Ordinance, 2007 (Punjab Ordinance No. 7 of 2007), is hereby repealed. Repeal and saving.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act, as amended by the Ordinance referred to in sub-section (1), shall be deemed to have been done or taken under the principal Act, as amended by this Act.

B. S. MEHANDIRATTA,
Secretary to Government of Punjab,
Department of Legal and Legislative Affairs.