THE DELHI MOTOR VEHICLES TAXATION ACT, 1962

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SCHEDULE II.

THE DELHI MOTOR VEHICLES TAXATION ACT, 1962

ACT NO. 57 OF 1962

[15*th December*, 1962.]

An Act to impose a tax on motor vehicles in the Union territory of Delhi and for other matters connected therewith.

BE it enacted by Parliament in the Thirteenth Year of the Republic of India as follows:—

1. Short title, extent and commencement.—(*1*) This Act may be called the Delhi Motor Vehicles Taxation Act, 1962.

(*2*) It extends to the whole of the Union territory of Delhi.

(*3*) It shall come into force on such date[1] as the [2][Administrator] may, by notification in the Official Gazette, appoint.

2. Definitions.—In this Act, unless the context otherwise requires—

[3][(*a*) "Administrator" means the Administrator of Delhi appointed by the President under article 239 of the Constitution;]

(*b*) "Delhi" means the Union territory of Delhi;

(*c*) "prescribed" means prescribed by rules made under this Act;

(*d*) "quarter" means a period of three months commencing on the first day of April, the first day of July, the first day of October or the first day of January in each year;

(*e*) "registered owner" means the person in whose name a motor vehicle is registered under the Motor Vehicles Act, 1939 (4 of 1939);

(*f*) "tax" means the tax levied under this Act;

(*g*) "taxation authority" means any person or authority appointed by the [2][Administrator] by notification in the Official Gazette to exercise the powers and perform the duties conferred or imposed upon a taxation authority by or under this Act;

(*h*) "token" means a ticket to be displayed on a motor vehicle as an indication that the tax has been duly paid or that no tax is payable;

(*i*) "year" means the financial year;

(*j*) all words and expressions used, but not defined in this Act, and defined in the Motor Vehicles Act, 1939 (4 of 1939), shall have the meanings respectively assigned to them in that Act.

3. Levy of tax.— [4][(*1*) Subject to the other provisions of this Act, on and from the commencement of the Delhi Motor Vehicles Taxation (Amendment) Act, 1989, there shall be levied and collected on—

(*a*) all motor vehicles described in column (1) of Part A of Schedule I and used or kept for use in Delhi, a tax at the rate specified in the corresponding entry in column (2) of the said Part;

(*b*) all motor vehicles described in column (1) of Part B of Schedule I and used or kept for use in Delhi—

(*i*) on their first registration in Delhi, a one time tax at the amount specified in the corresponding entry in column (2) of the said Part;

1. 1st April, 1963, *vide* notification No. G.S.R. 1254 (E), dated 18th September, 1962, *see* Gazette of India, Extraordinary, Part II, sec. 3 (*i*).

2. Subs. by Act 17 of 1983, s. 2, for "Chief Commissioner" (w.e.f. 1-12-1983).

3. Subs. by s. 3, *ibid*., for clause (*a*) (w.e.f. 1-12-1983).

4. Subs. by Act 25 of 1989, s. 2, for sub-section (*1*) (w.e.f. 1-2-1990).

(*ii*) the same having been earlier registered in Delhi or in any other State, then having regard to the month of their first registration in Delhi or, as the case may be, in that other State, a one time tax at the amount specified in the respective columns (3) to (14) of Part C of Schedule I:

Provided that where such motor vehicles are more than ten years old from the date of their first registration, the owners thereof shall present the registration certificates of such motor vehicles to the taxation authority for an endorsement therein to the effect that the motor vehicles are more than ten years old and their use or keeping for use in Delhi do not attract any tax.]

[1][(*2*) The Administrator may, by notification in the Official Gazette, increase from time to time, the rate specified in Schedule I in relation to any motor vehicles:

Provided that the rate as so increased shall in no case exceed the rate as so specified by more than twenty-five per cent. thereof:]

[2][Provided further that any such increase shall not apply in respect of a motor vehicle specified in Part B of Schedule I on which one time tax has been levied and collected.]

4. Declaration and payment of tax.—(*1*) Every registered owner or person having possession or control of a motor vehicle used or kept for use in Delhi shall fill up and sign a declaration in the prescribed form stating the prescribed particulars and shall deliver the same to the taxation authority within the prescribed time.

(*2*) The tax to which a registered owner or person having possession or control of a motor vehicle appears by such declaration to be liable under section 3 shall be paid by him,—

[3][(*a*) where such vehicle is described in Part A of Schedule I,—

(*i*) for a year at the rate specified in the corresponding entry in column (2) thereof (hereinafter referred to as the annual rate); or

(*ii*) for one or more quarters, at one-fourth of the annual rate for each quarter; or

(*iii*) for any period less than a quarter expiring on the last day of the quarter, at one-twelfth of the annual rate for each complete month or part thereof included in such period; or

(*b*) where such vehicle is described in Part B of Schedule I, a one time tax at the amount specified in the corresponding entry in column (2) in the said Part or, as the case may be, the amount specified in the respective columns in Part C.]

(*3*) The tax shall be paid within such time and in such manner as may be prescribed.

(*4*) In calculating the tax due for any period less than one year, fraction of a rupee shall be counted as a rupee.

5. Issue of token.—(*1*) When a person pays the amount of tax leviable under section 3 in respect of any motor vehicle or proves to the satisfaction of the taxation authority that no such tax is payable in respect of such vehicle, the taxation authority shall,—

(*a*) issue to such person a token in the prescribed form specifying therein the period for which such tax has been paid or that no such tax is payable, and

(*b*) specify in the certificate of registration granted in respect of the vehicle under the Motor Vehicles Act, 1939 (4 of 1939), or in the case of vehicles not registered under that Act, in a certificate in such form as may be prescribed, that the tax has been paid for the period specified under clause (*a*) or that no tax is payable in respect of that vehicle, as the case may be.

(2) No motor vehicle liable to tax under this Act shall be used or kept for use in Delhi unless the registered owner or the person having possession or control of such vehicle has obtained a valid token in respect of that vehicle, and that token is displayed on the vehicle in the prescribed manner.

1. Ins. by Act 17 of 1983, s. 4 (w.e.f. 1-12-1983).

2. The proviso added by Act 25 of 1989, s. 2 (w.e.f. 1-2-1990). 3.

Subs. by s. 3, *ibid*., for clauses (*a*), (*b*) and (*c*) (w.e.f. 1-2-1990).

6. Additional declaration.—(*1*) When a motor vehicle used or kept for use in Delhi is altered or is proposed to be used in such manner as to render the registered owner or the person who has possession or control of such vehicle liable to the payment of additional tax under section 7, such owner or person shall fill up, sign and deliver in the manner provided in sub-section (*2*), an additional declaration and shall, along with such additional declaration (accompanied by the certificate of registration in respect of such motor vehicle), pay to the taxation authority an additional tax payable under that section which he appears by such additional declaration to be liable to pay in respect of such vehicle.

form containing the prescribed particulars and shall be delivered to the taxation authority after being duly filled up and signed within the prescribed time. The additional declaration shall indicate clearly also the nature of alteration made in the motor vehicle or, as the case may be, the altered use to which the vehicle is proposed to be put.

(*3*) On receipt of the additional tax under sub-section (*1*), the taxation authority shall issue to the registered owner or the person who has possession or control of the vehicle, a fresh token in place of the original token and shall cause an entry of such payment to be made in the certificate of registration.

7. Liability for additional tax.—When any motor vehicle in respect of which a tax for any period is payable or has been paid, is altered during such period, or proposed to be used during such period in such manner as to cause the vehicle to become a vehicle in respect of which a higher rate of tax is payable, the registered owner or the person who has possession or control of the vehicle, shall, in addition to the tax, if any, due from him for that period, be liable to pay for the unexpired portion of such period since the vehicle is altered or proposed to be used, an additional tax of a sum equal to the difference between the amount of tax payable for such unexpired portion at the higher rate and the rate at which the tax was payable or paid before the alteration or use of the vehicle for that portion; and until such additional tax has been paid, the taxation authority shall not grant a fresh token in respect of the vehicle so altered or proposed to be so used.

Explanation—In calculating the unexpired portion under this section any broken period in a month shall be considered as a full month.

8. Production of certificate of insurance.—Every registered owner or person having possession or control of a motor vehicle shall, at the time of making payment of the tax, produce before the taxation authority a valid certificate of insurance in respect of the vehicle complying with the requirements of Chapter VIII of the Motor Vehicles Act, 1939 (4 of 1939).

9. Liability to pay arrears of tax of person succeeding to the ownership, possession or control of motor vehicles.—(*1*) If the tax leviable in respect of any motor vehicle remains unpaid by any person liable for payment thereof and such person before having paid the tax has transferred the ownership of such vehicle or has ceased to be in possession or control of such vehicle, the person to whom the ownership of the vehicle has been transferred or the person who has possession or control of such vehicle shall be liable to pay the said tax to the taxation authority.

(*2*) Nothing contained in this section shall be deemed to affect the liability to pay the said tax of the person who has transferred the ownership or has ceased to be in possession or control of such vehicle.

[1]**[10. Refund of tax.—**(*1*) When any person who has paid the tax in respect of a motor vehicle produces before the taxation authority a certificate signed by the registering authority stating that the tax token and the certificate of registration issued in respect of such vehicle have been surrendered on the date specified by the registering authority in his certificate, such person shall, on an application made in that behalf to the taxation authority and subject to such conditions as may be prescribed, be entitled to a refund,—

(*a*) in a case where payment of tax has been made in accordance with clause (*a*) of sub-section (*2*) of section 4, for each complete month of the period for which such tax has been paid and which is unexpired on the date on which the tax token and the certificate of registration were surrendered, of an amount equal to one-twelfth of the annual tax payable in respect of such vehicle; and

1. Subs. by Act 25 of 1989, s. 4, for section 10 (w.e.f. 1-2-1990).

(*b*) in a case where payment of tax has been made in accordance with clause (*b*) of sub-section (*2*) of section 4, at the rates specified in Schedule IA.

(*2*) When any person has paid the tax in respect of a motor vehicle and the vehicle is removed outside Delhi before the expiry of the period for which the tax has been paid and taxed in another State or the registration of such vehicle is cancelled before the expiry of the period for which the tax has been paid, such person shall, on an application made in that behalf to the taxation authority and subject to such conditions as may be prescribed, be enti

(*a*) in a case where payment of tax has been made in accordance with clause (*a*) of sub-section (*2*) of section 4, for each complete month of the period for which such tax has been paid, and during which the vehicle was removed from Delhi or such vehicle's registration is cancelled, of an amount equal to one-twelfth of the annual tax payable in respect of such vehicle; and

(*b*) in a case where payment of tax has been made in accordance with clause (*b*) of sub-section (*2*) of section 4, at the rates specified in Schedule IB.

(*3*) Where the rates of tax leviable under Part B of Schedule I are increased by notification in the Official Gazette under sub-section (*2*) of section 3, the Administrator may, from time to time, by the same notification or by a separate notification in the Official Gazette, correspondingly increase the rates of refund payable under this section and the refund of tax payable in respect of the vehicles registered on or after the date of such notification shall be at such increased rates.]

11. Penalty payable when tax not paid.—When any registered owner or any person who has possession or control of any motor vehicle used or kept for use in Delhi is in default in making a payment of the tax the taxation authority may direct that, in addition to the amount of arrears, a sum not exceeding the annual tax payable in respect of such vehicle shall be recovered from him by way of penalty:

Provided that before giving any such direction the registered owner or such person shall be given a reasonable opportunity of being heard.

12. Arrears of tax and penalty recoverable as arrears of land revenue.—(*1*) Any tax due and not paid as provided for by or under this Act and any sum directed to be recovered by way of penalty under section 11 shall be recoverable in the same manner as an arrear of land revenue.

(*2*) The motor vehicle in respect of which the tax is due or in respect of which any sum has been directed to be recovered as penalty under section 11, or its accessories may be distrained and sold in pursuance of this section whether or not such vehicle or accessories is or are in the possession or control of the person liable to pay the tax or penalty.

13. Exemptions.—(*1*) Where the registered owner or the person having possession or control of a motor vehicle is an agriculturist and that motor vehicle has been designed for agricultural operations and is used solely for such operations in relation to his own land then, that vehicle shall be exempt from the payment of the tax.

Explanations.—For the purposes of this sub-section the expression "agricultural operations" includes,—

(*i*) tilling, sowing, harvesting, crushing of any agricultural produce or any other similar operation carried out for the purpose of agriculture;

(*ii*) transport of manure, seeds, insecticides and other like articles required for work in the land from the market to the land; and

(*iii*) transport of any agricultural produce from the land to the place of storage or from the place of storage to the market.

(*2*) When the registered owner or the person having possession or control of a motor vehicle has given previous intimation in writing to the taxation authority that the motor vehicle would not be used in any public place for a particular period, being not less than one month, and deposits the certificate of registration of such motor vehicle with the taxation authority and obtains an acknowledgement therefor from that authority, he shall be exempt from the payment of the tax for that period.

(*3*) Where the [1][Administrator] is of opinion that it is necessary or expedient in the public interest so to do, he may, by notification in the Official Gazette, and subject to such conditions as he may specify in the notification, exempt either totally or partially any class of motor vehicles other than those falling under sub-section (*1*) or any motor vehicles belonging to any class of persons from the payment of the tax.

14. Reduction of tax in cases of certain motor vehicles.—Where the registered owner of a motor vehicle used or kept for use in Delhi is a co-operative society registered under any law relating to co-operative societies for the time being in pect of that motor vehicle shall be one

half of the rates specified in Schedule I, if the taxation authority is satisfied, after such enquiry as it deems fit that,—

(*i*) the co-operative society is solely enagaged in the business of transport of goods or passengers or both from one place to another in motor vehicles;

(*ii*) at least seventy-five per cent. of the members of the co-operative society are its employees;

(*iii*) at least fifty per cent. of the members of the co-operative society are not related to each other; and

(*iv*) the motor vehicle is used or kept for use exclusively for the purpose of the co-operative society.

Explanation—For the purposes of this section a member shall be deemed to be related to any other member if that member is the husband, wife, brother or sister or any lineal ascendant or descendant of that other member.

15. Effect of payment of tax in other States with respect to motor vehicles brought into Delhi.— Where in respect of a motor vehicle the tax payable under the law relating to taxation on motor vehicles in force in any State has been paid in that State for any period and that motor vehicle is brought into Delhi for use during that period, then,—

(*i*) no tax under this Act shall be payable in respect of that motor vehicle; and

(*ii*) the token issued in that State in respect of that motor vehicle shall be deemed to be a token issued under this Act,

for such period or for a period of ninety days from the date on which the motor vehicle is brought into Delhi, whichever is shorter:

Provided that the registered owner or the person having possession or control of the motor vehicle complies with the provisions of sub-section (*1*) of section 4.

16. Appeal.—(*1*) Any person who is aggrieved by any order or direction of the taxation authority may file an appeal before such person or authority, in such manner, within such time and on payment of such fees, as may be prescribed.

(*2*) The appeal shall be heard and decided in such manner as may be prescribed.

(*3*) Every decision on such appeal shall be final and shall not be called in question in any court of law.

17. Powers of police officers and other officers.—Any police officer in uniform, not below the rank of Sub-Inspector or any other officer prescribed in this behalf may—

(*a*) enter at any time between sunrise and sunset any premises where he has reason to believe that a motor vehicle is kept, or,

(*b*) require the driver of any motor vehicle in any public place to stop such vehicle and cause it to remain stationary so long as may reasonably be necessary,

for the purpose of satisfying himself that the amount of the tax in respect of such vehicle, has been paid.

1. Subs. by Act 17 of 1983, s. 2, for "Chief Commissioner" (w.e.f. 1-12-1983).

18. Penalty for incomplete and untrue declaration, etc.—Whoever—

(*a*) delivers in respect of a motor vehicle a declaration or additional declaration wherein the particulars required by or under this Act to be therein set forth are not fully and truly stated, or

(*b*) obstructs any officer in the exercise of the powers conferred by clause (*a*) of section 17 or fails to stop the motor vehicle when required to do so by such officer under clause (*b*) of that section,

shall on conviction be punishable—

(*i*) with fine which may extend to a sum equal to the annual tax payable in respect of such vehicle; and

(*ii*) in the event of such person having been previously convicted of an offence under this section, with fine which may extend to a sum equal to twice the annual tax payable in respect of such vehicle.

19. Other penalties.—Whoever contravenes any of the provisions of this Act or the rules made thereunder other than those punishable under section 18 shall on conviction be punishable with fine which may extend to one hundred rupees and in the event of such person having been previously convicted of an offence under this section, with fine which may extend to two hundred rupees.

[1]**[20. Utilization of the proceeds of tax.—**The proceeds of the tax collected under this Act (which shall form part of the Consolidated Fund of India) reduced by the cost of collection as determined by the Central Government shall, if Parliament by appropriation made by law in this behalf so provides, be paid to,—

(*i*) the Municipal Corporation of Delhi established under section 3 of the Delhi Municipal Corporation Act, 1957 (66 of 1957);

(*ii*) the New Delhi Municipal Committee established under section 11 of the Punjab Municipal Act, 1911 (Punjab Act 3 of 1911), as extended to Delhi; and

(*iii*) the Cantonment Board, Delhi, constituted under the Cantonments Act, 1924 (2 of 1924),

for the performance of their respective functions under the said Acts and the payment shall be made in such proportion as may be prescribed.]

21. Trial of offences.—No court inferior to that of a magistrate of the second class shall try an offence punishable under this Act.

22. Protection for *bona fide* acts.—No prosecution, suit or other proceedings, shall lie against the taxation authority or any other authority for anything in good faith done or intended to be done under this Act.

23. Power to make rules.—(*1*) The [2][Administrator] may, subject to the condition of previous publication, make rules for carrying out the purposes of this Act.

(*2*) In particular and without prejudice to the generality of the foregoing provision, the [2][Administrator] may make rules for all or any of the following matters, namely:—

(*a*) the time within which, and the manner in which, the tax shall be paid;

(*b*) the form of declaration and additional declaration, particulars to be stated therein and the time within which the declaration or additional declaration shall be delivered under section 4 or section 6, as the case may be;

(*c*) the form of the tax token and the manner in which the tax token shall be displayed in the motor vehicle under section 5;

(*d*) the conditions subject to which refund of tax may be allowed under section 10;

1. Subs. by Act 36 of 1965, s. 2, for section 20 (w.e.f. 27-11-1965).

2. Subs. by Act 17 of 1983, s. 2, for "Chief Commissioner" (w.e.f. 1-12-1983).

(*e*) the authority before which, the manner in which, the time within which and the fee on payment of which, an appeal may be filed and the manner in which such appeal shall be heard and decided under section 16;

(*f*) the issue of duplicate tokens and of certified copies of the records of the taxation authority and the fees chargeable therefor;

(*g*) any other matter which is to be, or may be prescribed.

[1][(*3*) Every rule made under this section and every notification issued under sub-section (*2*) of section 3 [2][and sub-section (*3*) of section 10] shall be laid, as soon as may be, after it is made or issued, before each House of Parliament, while it is in session for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive ses agree in making any modification

in the rule or notification, or both Houses agree that the rule should not be made or the notification should not be issued, the rule or notification shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule or notification.]

24. Repeal.—(*1*) On and from the commencement of this Act, the Acts specified in Schedule II shall stand repealed.

(*2*) The repeal of the said Acts by sub-section (*1*) shall not affect,—

(*a*) the previous operation of the said Acts or anything duly done or suffered thereunder; or

(*b*) any right, privilege, obligation or right conferred, accrued or incurred under any of the said Acts; or

(*c*) any penalty, forfeiture or punishment incurred in respect of any offence committed against any of the said Acts;

(*d*) any investigation, legal proceedings or remedy in respect of any such right, privilege, obligation, liability, penalty, forfeiture or punishment as aforesaid;

and any such investigation, legal proceeding or remedy may be instituted, continued or enforced and any such penalty, forfeiture or punishment may be imposed as if the said Acts had not been repealed.

(*3*) Subject to the provisions contained in sub-section (*2*) and notwithstanding the repeal of the Punjab Motor Vehicles Taxation Act, 1924 (Punjab Act 4 of 1924), as extended to Delhi,—

(*i*) every declaration delivered under that Act in respect of any motor vehicle shall be deemed to be a declaration delivered under this Act; and

(*ii*) every token issued under that Act and valid immediately before the commencement of this Act, shall continue to be valid after such commencement for the unexpired portion of the period for which it has been issued.

25. Amendment of section 184, Act 66 of 1957.— In the Delhi Municipal Corporation Act, 1957, for section 184, the following section shall be substituted, namely:—

"184. Central Government to pay proceeds of entertainment and betting taxes to Corporation.— The proceeds of the entertainment and betting taxes collected in Delhi under the provisions, of the U. P. Entertainment and Betting Tax Act, 1937 (U.P. Act 8 of 1937), as extended to Delhi (which shall form part of the Consolidated Fund of India) reduced by the cost of collection as determined by the Central Government shall, if Parliament by appropriation made by law in this behalf so provides, be paid to the Corporation for the performance of its functions under this Act.".

1. Subs. by Act 17 of 1983, s. 5, for sub-section (*3*) (w.e.f. 1-12-1983).
2. Ins. by Act 25 of 1989, s. 5 (w.e.f. 1-2-1990).

[1][SCHEDULE I (*See* section 3)

Description of motor vehicle	Annual rate of tax for each motor vehicle
(1)	(2)
	Rupees
GROUP A.—Motor vehicles fitted solely with pneumatic tyres	
I. Motor vehicles (including tricycles) used for transport or haulage of goods or materials, the registered laden weight of which—	

(*a*) does not exceed one tonne	. . Two hundred and twenty
(*b*) exceeds one tonne but does not exceed two tonnes (*c*)	. . Three hundred and ten
exceeds two tonnes but does not exceed four tonnes (*d*)	. . Four hundred and seventy
exceeds four tonnes but does not exceed six tonnes (*e*)	. . Six hundred and thirty
exceeds six tonnes but does not exceed eight tonnes (*f*)	. . Seven hundred and eighty
exceeds eight tonnes but does not exceed nine tonnes (*g*)	. . Nine hundred and forty
exceeds nine tonnes but does not exceed ten tonnes (*h*)	. . Eleven hundred
exceeds ten tonnes	. . The rate specified in (*g*) above *plus* one hundred and fifty-six rupees for every one tonne or part thereof in addition to ten tonnes.

II. Additional tax payable in respect of vehicles referred to in Item I, used for drawing trailers—

(*a*) for each trailer the registered laden weight of which does not exceed two tonnes — One hundred and fifty

(*b*) for each trailer the registered laden weight of which exceeds two tonnes: — Three hundred

Provided that two or more vehicles shall not be chargeable under this Item in respect of the same trailer.

III. Motor vehicles (including tricycles) plying for hire and used for the transport of passengers, when—

(*a*) licensed to carry, in all not more than two passengers (excluding driver) — One hundred

(*b*) licensed to carry, in all more than two but not more than four passengers (excluding driver and conductor) — Two hundred

(*c*) licensed to carry, in all more than four passengers but not more than six passengers (excluding driver and conductor) — Three hundred and seventy-five

(*d*) licensed to carry, in all more than six passengers but not more than eighteen passengers (excluding driver and conductor) — Six hundred and thirty

(*e*) licensed to carry more than eighteen passengers (excluding driver and conductor) — The rate specified in (*d*) above *plus* ninety four rupees for every passenger in addition to eighteen passengers.

1. Subs. by Act 25 of 1989, s. 6, for Schedule I (w.e.f. 1-2-1990).

Description of motor vehicle	Annual rate of tax for each motor vehicle
(1)	(2)
	Rupees
IV. Motor vehicles owned by Airline Companies or Corporations for carrying passengers and staff—	
(*a*) the seating capacity of which does not exceed four hundred (excluding driver)	Two
(*b*) the seating capacity of which exceeds four but does not exceed six (excluding driver)	
(*c*) the seating capacity of which exceeds six but does not exceed eighteen (excluding driver)	
(*d*) the sea	eighteen

Three hundred and seventy-five

Six hundred and thirty

The rate specified in (*c*) above *plus* ninety four rupees for every person in addition to eighteen persons.

V.	Break-down vans used for towing disabled vehicles and tower wagons used for maintenance of overhead electric lines	Three hundred and ten
GROUP B.—Motor vehicles other than those fitted solely with pneumatic tyres		The rates shown in Group A in this Part *plus* fifty per cent. thereof.

PART B

Description of motor vehicle	Amount
(1)	(2)
	Rupees
GROUP A—Motor vehicles fitted solely with pneumatic tyres—	
I. Motor cycles and tricycles (including motor scooters and cycles with attachment for propelling the same by mechanised power)—	
(*a*) motor cycles, scooters (flat rate)	. . Four hundred
(*b*) scooterettes and autocycles (flat rate).	. . Two hundred
(*c*) tricycles (flat rate).	. . Five hundred
(*d*) motor vehicles specified in (*a*) or (*c*) above used for drawing a trailer or side car	The rate specified in (*a*) or (*c*) above *plus* one hundred and fifty rupees
II Motor vehicles (adapted and used for invalids) the registered unladen weight of which does not exceed three hundred kilograms	One hundred
III Motor vehicles other than those liable to tax under the foregoing provisions of this Schedule the registered unladen weight of which—	
(*a*) does not exceed one thousand kilograms.	. . One thousand two hundred and fifty
(*b*) exceeds one thousand kilograms but does not exceed one thousand and five hundred kilograms	One thousand and six hundred
(*c*) exceeds one thousand and five hundred kilograms but does not exceed two thousand kilograms	Two thousand and three hundred
(*d*) exceeds two thousand kilograms.	. . The amount specified in (*c*) above *plus* one thousand and five hundred for every one thousand kilograms or part thereof in addition to two thousand kilograms.

Description of motor vehicle	Amount
(1)	(2)
	Rupees
IV Additional tax payable in respect of vehicles referred to in Item III if such vehicles are used for drawing trailers—	

(*a*) for each trailer the registered unladen weight of which does not exceed one tonne — Six hundred

(*b*) for each trailer the registered unladen weight of which exceeds one tonne:

Provided that two or more vehicles shall not be chargeable under this Item in respect of the same trailer.

GROUP B.—Motor vehicles other than those fitter solely with pneumatic tyres. — One thousand and two hundred

The amount shown in Group A of this Part *plus* fifty per cent. thereof.

NOTE:—The registered unladen weight of motor vehicles shall be as specified in the certificate of registration.

PART C

Sl. No.	Age of the motor vehicle from the month of first registration	Group A of Part B—Amount on motor vehicles specified in Items—											Group B of Part B Motor vehicles
		I(a)	I(b)	I(c)	I(d)	II	III(a)	III(b)	III(c)	III(d)	IV(a)	IV(b)	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11	(12)	(13)	(14)
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
01	more than one year but not more than two years	360	180	450	135	90	1125	1440	2070	1350	540	1080	The amount shown for Goup A Motor vehicles *plus* fifty per cent. thereof.
02	more than two years but not more than three years	320	160	400	120	80	1000	1280	1840	1200	480	960	
03	more than three years but not more than four years	280	140	350	105	70	875	1120	1610	1050	420	840	
04	more than four years but not more than five years	240	120	300	90	60	750	960	1380	900	360	720	
05	more than five years but not more than six years	200	100	250	75	50	625	800	1150	750	300	600	
06	more than six years but not more than seven years	160	80	200	60	40	500	640	920	600	240	480	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
07	more than seven years but not more than eight years	120	60	150	45	30	375	480	690	450	180	360	
08	more than eight	80	40	100	30	20	250	320	460	300	120	240	

	years but not more than nine years											
09	more than nine years but not more than ten years	40	20	50	15	10	125	160	230	150	60	120
10	more than ten years	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

NOTES:—1. The amount indicated in column (6) is in addition to the amount specified in column (3) or (5).

2. The amount indicated in column (11) is for every one thousand kilograms or part thereof and in addition to the amount specified in column (10).

3. The amount indicated in column (12) or (13) is in addition to the amount specified in column (8), (9), (10) or (11).

SCHEDULE IA

[*See* section l0 (*I*)(*b*)]

GROUP A.—Motor vehicles fitted solely with pneumatic tyres

PART 1.—*Motor cycles, tricycles* (*including motor scooters and cycles with attachment for propelling the same by mechanised power*)

		Rate of refund per quarter or part thereof			
Sl. No.	If after registration the vehicle is not used for a quarter or more and its age from the month of	Motor cycles, scooters	Scooterettes, autocycles	Tricycles	Vehicles specified in column (3) or (5) used for drawing a trailer or side car (for side car)

first registration is—

(1)	(2)	(3)	(4)	(5)	(6)
		Rs.	Rs.	Rs.	Rs.
01	one year or less	5.00	2.50	6.00	1.75
02	more than one year but not more than two years	5.00	2.50	6.00	1.75
03	more than two years but not more than three years	5.00	2.50	6.00	1.75
04	more than three years but not more than four years	5.00	2.50	6.00	1.75
05	more than four years but not more than five years	5.00	2.50	6.00	1.75
06	more than five years but not more than six years	5.00	2.50	6.00	1.75
07	more than six years but not more than seven years	5.00	2.50	6.00	1.75
08	more than seven years but not more than eight years	5.00	2.50	6.00	1.75
09	more than eight years but not more than nine years	5.00	2.50	6.00	1.75
10	more than nine years	Nil	Nil	Nil	Nil

PART II.—*Motor vehicles (adapted and used for invalids) the registered unladen weight of which does not exceed three hundred kilograms*

Sl. No.	If after registration the vehicle is not used for a quarter or more and its age from the month of first registration is—	Rate of refund per quarter
		Rs.
(1)	(2)	(3)
01	one year or less	1.25
02	more than one year but not more than two years	1.25
03	more than two years but not more than three years	1.25
04	more than three years but not more than four years	1.25
05	more than four years but not more than five years.	1.25
06	more than five years but not more than six years.	1.25
07	more than six years but not more than seven years.	1.25
08	more than seven years but not more than eight years.	1.25
09	more than eight years but not more than nine years	1.25
10	more than nine years	Nil

PART III.—*Motor vehicles other than those liable to tax under Part I or Part II*

Sl. No.	If after registration the vehicle is not used for a quarter or more and its age from the month of first registration is—	Rate of refund per quarter when the registered unladen weight of the vehicle			
		does not exceed 1000 kgs.	exceeds 1000 kgs. but does not exceed 1500 kgs.	exceeds 1500 kgs. but does not exceed 2000 kgs.	exceeds 2000 kgs. the amount specified in this column is for every 1000 kgs. or part thereof and is in addition to the rate specified in column (5)
(1)	(2)	(3)	(4)	(5)	(6)
		Rs.	Rs.	Rs.	Rs.

		15.50	20.00	28.75	18.75
02	more than one year but not more than two years	15.50	20.00	28.75	18.75
03	more than two years but not more than three years	15.50	20.00	28.75	18.75
04	more than three years but not more than four years	15.50	20.00	28.75	18.75
05	more than four years but not more than five years	15.50	20.00	28.75	18.75
06	more than five years but not more than six years	15.50	20.00	28.75	18.75
07	more than six years but not more than seven years	15.50	20.00	28.75	18.75
08	more than seven years but not more than eight years	15.50	20.00	28.75	18.75
09	more than eight years but not more than nine years	15.50	20.00	28.75	18.75
10	more than nine years	Nil	Nil	Nil	Nil

PART 1V.—*Additional tax payable in respect of vehicles referred to in Part III if such vehicles are used for drawing trailers*

Sl. No.	If after registration the motor vehicle is not used for a quarter or more and its age from the month of first registration is—	For each trailer the registered unladen weight of which does not exceed one tonne	For each trailer the registered unladen weight of which exceeds one tonne
(1)	(2)	(3)	(4)
		Rs.	Rs,
01	one year or less	7.50	15.00
02	more than one year but not more than two years. . .	7.50	15.00
03	more than two years but not more than three years . .	7.50	15.00
04	more than three years but not more than four years. .	7.50	15.00
05	more than four years but not more than five years. .	7.50	15.00
06	more than five years but not more than six years. . .	7.50	15.00
07	more than six years but not more than seven years . .	7.50	15.00
08	more than seven years but not more than eight years. .	7.50	15.00
09	more than eight years but not more than nine years. .	7.50	15.00
10	more than nine years	Nil	Nil

GROUP B.—Motor vehicles other than those fitted solely with pneumatic tyres

The rate shown in Group A *plus* fifty per cent. thereof.

Explanation.—In this Schedule "quarter" means a period of three months commencing on the first day of the month following the month in which the intimation of non-use of the vehicle on which the lumpsum tax has been levied and collected is given by the owner to the taxation authority.

SCHEDULE IB

[*See* section 10(*2*)(*b*)]

GROUP A.—Motor cycles fitted solely with pneumatic tyres

PART 1.—*Motor cycles, tricycles (including motor scooters and cycles wilh attachment for propelling the same by mechanised power*

Sl. No.	If after registration, removal or cancellation of registration of vehicle takes place and its age from the month of first registration is—	Rate of refund			
		Motor cycles, scooters	Scooterettes, autocycles	Tricycles	Vehicles specified in column (3) or (5) used for drawing a trailer or side car (for side car)
(1)	(2)	(3)	(4)	(5)	(6)
		Rs.	Rs.	Rs.	Rs.
01	one year or less	360	180	450	135
02	more than one year but not more than two years .	320	160	400	120
03	more than two years but not more than three years. .	280	140	350	105
04	more than three years but not more than four years.	240	120	300	90
05	more than four years but not more than five years. .	200	100	250	75
06	more than five years but not more than six years. .	160	80	200	60
07	more than six years but not more than seven years. .	120	60	150	45
08	more than seven years but not more than eight years	80	40	100	30
09	more than eight years but not more than nine years.	40	20	50	15
10	more than nine years	Nil	Nil	Nil	Nil

PART II.-*Motor vehicles (adapted and used for Invalids) the registered unladen weight of which does not exceed three hundred kilograms*

Sl. No.	If after registration, removal or cancellation of registration of motor vehicles (adapted and used for invalids) takes place and its age from the month of first registration—	Rate of refund
(1)	(2)	(3)
		Rs.
01	one year or less	90
02	more than one year but not more than two years.	80
03	more than two years but not more than three years	70
04	more than three years but not more than four years	60
05	more than four years but not more than five years	50
06	more than five years but not more than six years	40
07	more than six years but not more than seven years.	30
08	more than seven years but not more than eight years.	20
09	more than eight years but not more than nine years.	10
10	more than nine years.	Nil

PART III.—*Motor vehicles other than those Iiable to tax under Part I or Part II*

Sl. No.	If after registration, removal or cancellation of registration of vehicles takes place and its age from the month of registration—	Rate of refund per year when the registered unladen weight of the vehicle		
		eeds	exceeds 1500 kgs.	exceeds 2000 kgs. the

		exceed 1000 kgs.	1000 kgs. but does not exceed 1500 kgs.	but does not exceed 2000 kgs.	amount specified in this column is for every 1000 kgs. or part thereof and is in addition to the rate specified in column (5)
(1)	(2)	(3)	(4)	(5)	(6)
		Rs.	Rs.	Rs.	Rs.
01	one year or less	1125	1440	2070	1350
02	more than one year but not more than two years . .	1000	1280	1840	1200
03	more than two years but not more than three years.	875	1120	1610	1051
04	more than three years but not more than four years.	750	960	1380	900
05	more than four years but not more than five years .	625	800	1150	750
06	more than five years but not more than six years .	500	640	920	600
07	more than six years but not more than seven years.	375	480	690	450
08	more than seven years but not more than eight years	250	320	460	300
09	more than eight years but not more than nine years.	125	160	230	150
10	more than nine years.	Nil	Nil	Nil	Nil

PART IV.—*Additional tax payable in respect of vehicles referred to in Item VII—if such vehicles are used for drawing trailers*

Sl. No.	If after registration, removal or cancellation for registration of a vehicle takes place and its age from the month of first registration is—	Rate of refund
		For each trailer the registered exceeds one tonne laden weight of which does not exceed one tonne
(1)	(2)	(3)	(4)
		Rs.	Rs.
01	one year or less.	540	1080
02	more than one year but not more than two years .	480	960
03	more than two years but not more than three years.	420	840
04	more than three years but not more than four years.	360	720
05	more than four years but not more than five years.	300	600
06	more than five years but not more than six years .	240	480
07	more than six years but not more than seven years.	180	360
08	more than seven years but not more than eight years	120	240
09	more than eight years but not more than nine years.	60	120
10	more than nine years	Nil	Nil

GROUP B.—Motor vehicles other than those fitted solely with pneumatic tyres. The rate shown in Group A *plus* fifty per cent. thereof.'.

SCHEDULE II

[*See* section 24(*1*)]

1. The Punjab Motor Vehicles Taxation Act, 1924 (Punjab Act 4 of 1924) as extended to Delhi.
2. The Punjab Motor Vehicles Taxation (Amendment) Act, 1940 (Punjab Act 2 of 1940) as extended to Delhi.
3. The Punjab Motor Vehicles Taxation (Delhi Amendment) Act, 1954 (6 of 1954).
4. The Punjab Motor Vehicles Taxation 55 (2 of 1956).