DELHI MOTOR VEHICLES TAXATION ACT, 1962 (AS AMENDED)

COMPILED BY SECRETARIAT BRANCH TRANSPORT DEPARTMENT GOVT. OF N.C.T. OF DELHI

DELHI MOTOR VEHICLES TAXATION ACT,1962

THE DELHI MOTOR VEHICLES TAXATION ACT, 1962
(NO. 57 OF 1962)

[15th December, 1962]

An Act to impose a tax on Motor Vehicles in the Union Territory of Delhi for other matter 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(Amendment) Act, 2004.

(2) It extends to the whole of the [1]{National Capital Territory of Delhi}.

(3) [It shall come into force on such date as the [2]{Lieutenant Governor of the National Capital Territory of Delhi} may, by notification in the Official Gazette, appoint.]#

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

[3]{(a) „Delhi" means the National Capital Territory of Delhi;}

[4]{ (b) „Government" means the Lieutenant Governor of the National Capital Territory of Delhi appointed by the President under article 239 and designated as such under article 239 AA of the Constitution;}

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,3 & 4-Substituted vide The Delhi Motor Vehicles Taxation (Amendment) Act, 2004.

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(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,

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

(g) "taxation authority" means any person or authority appointed by the [5]{Government} 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 [6]{Motor Vehicles Act, 1988, [59 of 1988]} shall have the meanings respectively assigned to them in that Act.

[7] **[3. Levy of tax.-(**1) Subject to the other provisions of this Act on and from the commencement of the [8]{Delhi Motor Vehicles Taxation (Amendment) Act 2004} 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,

5, 6 &8-Substituted vide The Delhi Motor Vehicles Taxation (Amendment) Act, 2004.

7-Section 3 renumbered as sub-section (1) & sub-section (2) vide The Delhi Motor Vehicles Taxation (Amendment) Act, 1983.

(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;

[9]{ (ii) the same having been earlier registered in Delhi or in any other State, then having regard to the month of there first registration in Delhi or, as the case may be, in that other State, a one time tax which shall be equal to the amount specified in column (2) of Part B of Schedule I, minus the proportionate amount at one-tenth of the tax so calculated of each completed year from the month of first registration of motor vehicle;}

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

[10]{Provided further that the Government by notification in the Official Gazette change from time to time the description of motor vehicles in column (1) of Part B of Schedule I.}

[11]{ (2) the Government may by notification in the Official Gazette, increase or, as the case may be, decrease from time to time, the rate specified in Schedule I, in relation to any motor vehicles:

Provided that any such increase or, as the case may be , decrease shall not apply in respect of a motor vehicle specified in Part B of the said Schedule 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.

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11-Substituted vide The Delhi Motor Vehicles Taxation (Amendment) Act, 2004.

10-Inserted vide The Delhi Motor Vehicles Taxation (Amendment) Act, 2004.

(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-

(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 refer to as the annual rate); or

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

[12]{ (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 sub clause (ii) of clause (b) of sub section (1) of section 3.}

(3) the tax shall be paid with in such time and 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

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12-Substituted vide The Delhi Motor Vehicles Taxation (Amendment) Act, 2004.

(b) specify in the certificate of registration granted, in respect of the vehicle under the [13]{Motor Vehicles Act, 1988},or in case of vehicle 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 each vehicle has obtained a valid token in respect of that vehicle, and that token is displayed on the vehicle in the prescribed manner.

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 the section which he appears by such additional declaration to be liable to 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) In 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.

13-Substituted vide The Delhi Motor Vehicles Taxation (Amendment) Act, 2004.

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 [14]{Chapter XI of the Motor Vehicles Act, 1988 (59 of 1988)}.

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 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.

14-Substituted vide The Delhi Motor Vehicles Taxation (Amendment) Act, 2004.

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 sighed 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

15{(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 rate specified in Part B of Schedule I or, as the case may be, sub-clause (ii) of clause (b) of sub-section (1) of section 3}.

(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 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 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

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15-Substituted vide The Delhi Motor Vehicles Taxation (Amendment) Act, 2004..

16{ (b) In a case where payment of tax has been made in accordance with a clause (b) of sub-section (2) of section 4, at the rates specified in Part B of Schedule I or, as the case may be, sub-clause (ii) of clause (b) of sub-section (1) of section 3}.

(3) Where the rates of tax leviable under part B of Schedule I are increased [17]{ or as the case may be, decreased} by notification in the official Gazette under sub-section (2) of section 3, the [18]{ Government}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.

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.

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& 18-Substituted vide The Delhi Motor Vehicles Taxation (Amendment) Act, 2004.
17-Inserted vide The Delhi Motor Vehicles Taxation (Amendment) Act, 2004.

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 operation s 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.

Explanation.- For the purposes of this sub-section the expression "agricultural operation" 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 or 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 therefore from that authority, he shall be exempt from the payment of the tax for the period.

(3) Where the [19]{Government} 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.

---------- **19-Substituted vide The Delhi Motor Vehicles Taxation (Amendment) Act, 2004.**

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 cooperative society registered under any law relating to co-operative societies for the time being in force, the tax payable in respect 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 deem fit, that.-

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

(ii) at least seventy-five percent of the members of the cooperative society are its employees; and

(iii) at least fifty percent 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 purpose 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 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) that token issued in that State in respect of that motor vehicle shall be deemed to be a token issued under this Ac

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 tax in respect of such vehicle, has been paid.

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.

[20]**{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 the collection as determine 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;

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

(iii) the Cantonment Board, Delhi, constituted under the Cantonments Act, 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 [21]{Metropolitan Magistrate} shall try an offence punishable under this Act.

22. Protection for bona fide acts.- No prescription 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 [22]{Government} 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 [23]{Government}may make rules for all or any of the following matters, namely:-

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20- Substituted vide Delhi Motor Vehicles Taxation (Amendment)Act,1965
21,22 & 23-Substituted vide The Delhi Motor Vehicles Taxation (Amendment) Act, 2004.

(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;

(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 fee chargeable therefore;

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

[24]{ (3) Every rule made under this section and every notification issued under sub-section (2) of section 3, and sub-section (3) of section 10 shall be laid, as soon as may be, after it is made or issued, before the House of the Legislative Assembly of the National Capital Territory of Delhi 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 sessions aforesaid, the House agrees in making any modification in the rule or notification, or the House agrees that the rule should not be made or the notification should not be issue, the rule or notification shall thereafter have effect only in such modified form or be of no effect, as the case maybe; 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.

24-Substituted vide The Delhi Motor Vehicles Taxation (Amendment) Act, 2004..

(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 proceeding 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 repeated.

(3) Subject to the provisions contained in sub-section (2) and notwithstanding the repeal of the Punjab Motor Vehicle 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 taxed to corporation.- The proceeds of the entertainment and betting taxed 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."

[25]**{SCHEDULE I**

(See section 3)

PART A

	Description of Motor Vehicles	**Annual rate of tax for each Motor Vehicle**
	(1)	**(2)**
	Group A Motor Vehicles fitted solely with pneumatic tyres	**Rupees**
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	Six hundred sixty five only
b)	Exceeds one tonne but does not exceed two tonnes	Nine hundred forty only
c)	Exceeds two tonnes but does not exceed four tonnes	One thousand four hundred thirty only
d)	Exceeds four tonnes but does not exceed six tonnes	One thousand nine hundred fifteen only
e)	Exceeds six tonnes but does not exceed eight tonnes	Two thousand three hundred seventy five only
f)	Exceeds eight tonnes but does not exceed nine tonnes	Two thousand eight hundred sixty five only

g)	Exceeds nine tonnes but does not exceed ten tonnes	Three thousand three hundred twenty only.
h)	Exceeds ten tonnes	The rates specified in (g) above plus four hundred seventy for every one tone or part thereof in addition to 10 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 tones	Four hundred sixty five only
b)	for each trailer the registered laden weight of which exceeds two tones.	Nine hundred twenty five only
	Provided that two or more vehicles shall not be chargeable under this Item in respect of the same trailers:-	
III.	**Motor vehicles (including tricycles) plying for hire and used for the transport of passengers when:-**	
a)	Licensed to carry not more than two (excluding driver)	Three hundred five only
b)	Licensed to carry in all more than two but not more four passengers (excluding driver and conductor)	Six hundred five only
c)	Licensed to carry in all more than four passengers but not more than six passengers (excluding driver and conductor)	One thousand one hundred thirty only
d)	Licensed to carry in all more than six passengers but not more than eighteen passengers (excluding driver and conductor)	One thousand nine hundred fifteen only
e)	Licensed to carry more than eighteen passengers (excluding driver and conductor)	The rates specified in (d) above plus Two hundred eighty for every passenger in addition to eighteen passengers.

IV	**Motor vehicles owned by Airlines Companies/Corporation for carrying passengers and staff:-**	
a)	The seating capacity of which does not exceed four (excluding driver)	Six hundred fifteen only
b)	The seating capacity which exceed four but does not exceed six	One hundred thirty only

	(excluding driver)	
c)	The seating capacity which exceed six but does not exceed eighteen (excluding driver)	One thousand nine hundred fifteen only
d)	The seating capacity of which exceeds eighteen	The rate specified in (c) above plus Two hundred eighty for each passenger.
e)	Break-down vans used for towing disabled vehicles and tower wagon used for maintenance of overhead electric lines.	Nine hundred forty five only}

[26]{PART B

	Description of Motor Vehicle	**Amount**
	(1)	(2)
		Rupees
Group - A	Motor Vehicles fitted solely with Pneumatic tyres	
1.	Two wheelers costing upto Rs. 25,000/-	2% of the cost price
2.	Two wheelers costing above Rs. 25,000/- and upto Rs. 40,000/-	4% of the cost price
3.	Two wheelers costing above Rs. 40,000/- and upto Rs. 60,000/-	6% of the cost price
4.	Two wheelers costing above Rs. 60,000/-	8% of the cost price
5.	Non Transport category three wheelers	4% of the cost price
6.	Four wheeled and more than four wheeled motor vehicles costing upto Rs. 6 lakhs	4% of the cost price
7.	Four wheeled and more than four wheeled vehicles costing above Rs. 6 lakhs and upto Rs. 10 lakhs.	7% of the cost price

8.	Four wheeled and more than four wheeled vehicles costing above Rs. 10 lakhs	10% of the cost price

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Explanation – For the purpose of above calculation the "cost price" shall mean: (a) In the case of motor vehicles manufactured in India the basic manufacturing cost and excise duty plus sales tax without allowing any cash or trade discount; and

(b) In the case of imported motor vehicles, the price shown in the Bill of Entry and shall be inclusive of customs duty, sales tax or any other levy, as may be applicable.

	Additional tax payable in respect of vehicles, if such vehicles are used for drawing trailers	
(a)	For each trailer the registered unladen weight of which does not exceed one tone	One Thousand Eight Hundred Forty only.
(b)	For each trailer the registered unladen weight of which exceed one tone	Three Thousand Six Hundred Sixty Five only
Group B	Motor Vehicles other than those fitted solely with pneumatic tyres.	The amount shown in Group A of this part plus fifty percent thereof.}

[27]**{PART C}**

[28]**{Schedule IA**

SCHEDULES

Schedule IB}

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 (Delhi Amendment) Act, 1955 (2 of 1956).

5.The Punjab Motor Vehicles Taxation (Delhi Amendment) Act, 1956 (10 of 1956)

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25 -Substituted vide notification no. F.AO/ACCTTS/1993-94/480-501 dated 12-09-1997 26-Substituted vide The Delhi Motor Vehicles Taxation (Amendment) Act, 2004 & then by notification no.F.19(52)/Tpt./Sectt./2010/2502,dated 09-06-2010.

27 & 28-Omitted The Delhi Motor Vehicles Taxation (Amendment) Act, 2004.