THE MAHARASHTRA MOTOR VEHICLES TAX ACT

[*Text as on 14th August 2024*]

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3. Amended by Mah. 51 of 1965
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18. Amended by Mah. 25 of 1990 (1-4-1991)
19. Amended by Mah. 29 of 1991[4] (23-8-1991)
20. Amended by Mah. 29 of 1994[5] (1-5-1994)

1 Section 6 of Mah. 14 of 1974 reads as under :—

"6. Cesser of section 3 of Mah. XI of 1972.— The provisions of the Maharashtra Temporary Increase in Taxes on Motor Vehicles and Passengers Act, 1972 (Mah. XI of 1972), shall, so far as they relate to section 3 of that Act, cease to have effect on and from the 1st day of April 1974, and the provisions of section 7 of the Bombay General Clauses Act, 1904 (Bom. I of 1904), shall apply upon section 3 ceasing to be in force as if that section had been repealed by Maharashtra Act.".

2 Section 13 of Mah. 14 of 1987 reads as under :—

"13. Power to remove difficulty.— If any difficulty arises in giving effect to the provisions of the principal Act, as amended by this Act, the State Government may make such orders as may be necessary or expedient for removing such difficulty :

Provided that, no such order shall be made after the expiry of a period of two years from the date of commencement of this Act."

3 Maharashtra Ordinance No. VII of 1987 was repealed by Mah. 33 of 1987, s. 6.

4 Mah. Ord. X of 1991 was repealed by Mah. 29 of 1991, s. 3.

5 Section 4 of Mah. 29 of 1994 came into force on the 1st May 1994, *vide* G.N.F.D. No. STA/ G. R. 37/94/Taxation-1, dated the 30th April 1994.

Note.- The date mentioned in the bracket indicates the date of commencement of the Act.

21. Amended by Mah. 16 of 1995[1] (1-9-1995)
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24. Amended by Mah. 2 of 1998[4] (28-11-1997)
25. Amended by Mah. 7 of 2000[5] (15-7-1999)
26. Amended by Mah. 28 of 2000 (1-5-2000)[6]
27. Amended by Mah. 15 of 2001[7] (31-1-2001)

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29. Amended by Mah. 26 of 2001[9] (30-5-2001)
30. Amended by Mah. 30 of 2003 (11-8-2003)
31. Amended by Mah. 53 of 2005 (27-12-2005)
32. Amended by Mah. 14 of 2006[10] (8-5-2006)
33. Amended by Mah. 22 of 2006 (23-5-2006)
34. Amended by Mah. 44 of 2006[11] (14-9-2006)
35. Amended by Mah. 5 of 2008[12] (22-2-2008)
36. Amended by Mah. 17 of 2009 (1-7-2009)
37. Amended by Mah. 29 of 2009 (26-10-2009)
38. Amended by Mah. 12 of 2010 (29-4-2010)
39. Amended by Mah. 13 of 2010 (29-4-2010)
40. Amended by Mah. 30 of 2010 (15-10-2010)
41. Amended by Mah. 8 of 2012 (1-5-2012)

1 Sections 1 to 14 of Mah. 16 of 1995 came into force on 1st September 1995, *vide* G.N.F.D. No. STA 1195/CR. 57/95/Taxation-1, dated the 30th August 1995.
2 Mah. Ord. IX of 1996 was repealed by Mah. 20 of 1996, s. 3.
3 Mah. Ord. XII of 1996 was repealed by Mah. 9 of 1997, s. 48, sections 15 to 26 of Mah. 9 of 1997, came into force on 1-10-1996, *vide* G.N.F.D. No. STA 1196/CR-74, Taxation- 1, dated the 12th September 1996.
4 Mah. Ord. XVI of 1997 was repealed by Mah. 2 of 1998, s. 14. Sections 9, 11 to 13 of Mah. 2 of 1998 came into force on 28-11-1997, sections 2 to 5, 7 and 8 came into force on 1-12-1997, *vide* G.N.H.D. No. MTA 1097/CR-1A/Tran-3, dated the 29th November 1997.
5 Maharashtra Ordinance No. XXVIII of 1999 was repealed by Mah. 7 of 2000, s. 3.
6 This Act was brought into force by G.N.F.D., No. BUD. 31.00/CR-92/Taxation-1, dated the 28th April, 2000.
7 Maharashtra Ordinance No. III of 2001 was repealed by Mah. 15 of 2001, s. 5.
8 Maharashtra Ordinance No. XI of 2001 was repealed by Mah. 17 of 2001, s. 3.
9 Maharashtra Ordinance No. XVI of 2001 was repealed by Mah. 26 of 2001, s. 4.
10 This Act was brought into force by G.N.H.D., No. MTA 1003/CR-10/TRA-3, dated the 5th May, 2006.
11 Maharashtra Ordinance No. IX of 2006 was repealed by Mah. 44 of 2006, s. 3.
12 Maharashtra Ordinance No. II of 2008 was repealed by Mah. 5 of 2008, s. 16.

Note.- The date mentioned in the bracket indicates the date of commencement of the Act.

42. Amended by Mah. 14 of 2012 (26-6-2012)
43. Amended by Mah. 24 of 2012 (22-8-2012)
44. Amended by Mah. 15 of 2016 (7-6-2016)
45. Amended by Mah. 30 of 2016 (24-06-2016)
46. Amended by Mah. 42 of 2017 (1-7-2017)
47. Amended by Mah. 50 of 2017 (14-7-2017)
48. Amended by Mah. 34 of 2018 (24-10-2016)[1]

1 Sub-section (*2*) of section 1 of Mah. 30 of 2016 was brought into force with effect from 24-10-2016 by Mah. 34 of 2018, s. 2; section 3 of Mah. 34 of 2018 reads as under :—

"3. Validation of levy and collection of Road Safety Cess.— The Road Safety Cess levied and collected by the Government Notification, Home Department, No. MVR. 0716/CR-324/TR-2, dated the 17th October 2016, issued under section 3B of the Maharashtra Motor Vehicles Tax Act (LXV of 1958), as amended by the Maharashtra Motor Vehicles (Amendment) Act, 2016 (Mah. XXX of 2016), shall be deemed to be levied and always deemed to have been validly levied and collected in accordance with the law, as if the said section 3B had been in force with effect from the 24th October 2016, and no suit or legal proceedings shall be maintain or continued in any Court against the State Government or any officer or servant or any Authority whatsoever, for the refund of any cess so paid."

BOMBAY ACT NO. LXV of 1958[1]

[THE MAHARA ES TAX ACT.]

[This Act received the assent of the President on the 23rd day of August 1958; assent was first published in the *Bombay Government Gazette*, Part IV, on the 29th day of August 1958.]

An Act to consolidate and amend the law relating to the taxation of motor vehicles in the State of Bombay and to providefor certain other matters.

WHEREAS it is expedient to consolidate and amend the law relating to the taxation of motor vehicles in the State of Bombay, and to provide for certain other matters; It is hereby enacted in the Ninth Year of the Republic of India as follows :—

1. Short title, extent and commencement.— (*1*) This Act may be called [2][the Maharashtra Motor Vehicles Tax Act].

(*2*) It extends to the whole of the [3][State of Maharashtra].

(*3*) It shall be deemed to have come into force on the 1st day of April 1958.

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

[4][(*A1*) "air conditioned motor vehicle" means a public service vehicle constructed or adapted for use for the carriage of passengers and fitted with air conditioning unit];

(*1*) "certificate of taxation" means a certificate, issued under section 5, indicating therein the rate at which the tax is leviable, and the periods for which the tax has been paid;

[5][(*1A-1*) "Cess" means the Cess levied under section 3B;]

[6][(*1A*) "cost of vehicle" in relation to—

(*a*) a vehicle manufactured in India means cost as per the purchase invoice of the vehicle issued either by the manufacturer or the dealer of the vehicle and shall include the basic manufacturing cost, Central Goods and Services Tax levied under the Central Goods and Services Tax Act, 2017 (12 of 2017), Integrated Goods and Services Tax under the Integrated Goods and Services Tax Act, 2017 (13 of 2017), Cess under the Goods and Services Tax (Compensation to States) Act, 2017 (15 of 2017) and if the vehicle has been sold in the State of Maharashtra from any other State or Union Territory shall include the Goods and Services Tax paid in such State or Union Territory, and

(*b*) a vehicle imported into India irrespective of its place of manufacture means cost as per the landed value of the vehicle consisting of the assessable value under the Customs Act, 1962 (52 of 1962) and the customs duty paid thereupon, including additional duty paid, if any, as endorsed in the bill of Entry by the Customs Department and Integrated Goods and Services Tax Act, 2017 (13 of 2017), and Cess under the Goods and Services Tax (Compensation to States) Act, 2017 (15 of 2017) if any.

Explanation.— (*1*) The discount given by the manufacturer or the dealer, if any, shall be added in the final cost and mentioned in the purchase invoice.

(*2*) The vehicles sold prior to the date of commencement of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Goods and Service Tax (Compensation to States) Act, 2017 (15 of 2017) and the Maharashtra Goods and Services Tax Act, 2017 (Mah. XLIII of 2017) and produced for

1 For Statement of Objects and Reasons, *see Bombay Government Gazette*, 1958, Extraordinary, Part V, page 151. 2 The short title was substituted for "the Bombay motor vehicles Tax Act, 1958" by Mah. 24 of 2012, s-2 schedule entry 68, w.e.f. 1-5-1960.

3 These words were substituted for the words "State of Bombay" by the Maharashtra Adaptation of Laws (State and Concurrent Subjects) Order, 1960.

4 Clause (*A1*) was inserted by Mah. 9 of 1989, s. 2(*a*).

5 Clause (*1A-1*) was inserted by Mah. 30 of 2016, s. 2.

6 Clause (*1A*) was substituted by Mah. 2 of 1998, s. 2(*a*).

registration after such date shall be taxed as per the provisions which were in force prior to the Maharashtra Goods and Services Tax related laws (Amendments, Validation and

Savings) Act, 2017 (Mah. XLII of 2017);

(*2*) "fleet owner" means a person who is the registered owner of a fleet of one hundred or more transport vehicles used or kept for use in the State ;

[1][(*2A1*) "goods carriage" means any motor vehicle constructed or adapted for use solely for the carriage of goods, or any motor vehicle not so constructed or adapted when used for the carriage of goods ;]

[2][(*2A*) "interest" means interest payable under section 8A;]

[3][(*2B*) "motor vehicles" means a motor vehicle as defined in the [4][Motor Vehicles Act, 1988 (59 of 1988)], whether using motor spirit or using fuel other than motor spirit;]

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

[5]* * * * * * *

[6][(*4*) "quarter" means a period of three months, commencing on the 1st day of the month in which a motor vehicle is registered or a new registration mark is assigned to it under the [7][Motor Vehicles Act, 1988 (59 of 1988)]; and successive period of three months thereafter; and the term "quarterly" shall be construed accordingly;]

(*5*) "registered owner" means the person in whose name a motor vehicle is registered under the [8][Motor Vehicles Act, 1988 (59 of 1988)];

[9][(*5A*) "Schedule" means a Schedule appended to this Act;]

[10][(*6*) "tax" means a tax including any [11]*** [12][, additional or one time tax [13][or environment tax]] imposed by or under this Act;]

(*7*) "Taxation Authority" or "Authority" means such Officer or authority as the State Government for any area or areas for the purposes of this Act, and the State Government may appoint more than one Officer or authority as Taxation Authority for the whole State or for any area;

[14][(*7A*) "Tax Collection Centre" means a Centre established by the State Government for the purpose of assessment, levy and collection of tax;]

[15][(*7B*) "tourist vehicle" means a tourist vehicle as defined in the [16][Motor Vehicles Act, 1988 (59 of 1988);]]

[17][(*8*) "Transport Commissioner" means an Officer appointed as such by the State Government;]

1 Clause (*2A1*) was inserted by Mah. 25 of 1990, s. 2.
2 Clause (*2A*) was inserted by Mah. 22 of 1979, s. 2(*a*).
3 Clause (*2A*) was re-numbered as clause (*2B*) by Mah. 22 of 1979.
4 These words were substituted by Mah. 16 of 1995, s. 4.
5 Clauses (*3A*) and (*3B*) were deleted by Mah. 25 of 1990, s. 2.
6 This clause was substituted by Mah. 37 of 1972, s. 2(*a*).
7 These words and figures were substituted for the words and figures "Motor Vehicles Act, 1939" by Mah. 16 of 1995, s. 4.
8 These words were substituted by Mah. 16 of 1995, s.4.
9 Clause (*5A*) was inserted by Mah. 14 of 1987, s. 2(*a*)
10 Clause (*6*) was substituted by Mah. 22 of 1979, s. 2 (*c*).
11 The word "further" was deleted by Mah. 2 of 1998, s. 2(*b*).
12 These words were substituted for the words "or additional tax" by Mah. 14 of 1987, s. 2(*b*).
13 These words were inserted by Mah. 30 of 2010 s. 2.
14 Clause (*7A*) was inserted and original clause (*7A*) was renumbered as clause "(*7B*)" by Mah. 2 of 1998, s. 2(*c*).
15 This clause was inserted by Mah. 9 of 1989, s. 2(*b*).
16 These words were substituted by Mah. 16 of 1995, s. 4.
17 Clause (*8*) was inserted by Mah. 22 of 1979, s. 2(*d*).

[1][(*9*) "year" in relation to a fleet-owner means the financial year; and in any other case, means a period of twelve months commencing on the 1st day of the month in which a motor vehicle is registered or a new registration mark is assigned to it under the [2][Motor Vehicles Act, 1988 (59 of 1988);]]

(*10*) other words and expressions used, but not defined, in this Act shall have the meanings respectively assigned to them in the [3][Motor Vehicles Act, 1988 (59 of 1988)].

3. Levy of tax.— (*1*) Subject to the other provisions of this Act, on and from the 1st day of April 1958, there shall be levied and collected on all motor vehicles used or kept for use in the State, a tax at the rates fixed by the State Government, by notification in the *Official Gazette*, but not exceeding the maximum rates specified in the First Schedule :

Provided that :—

[4][(*a*)] in the case of motor vehicles kept by a dealer in, or manufacturer of vehicles, for the purposes of trade, there shall be levied and collected such tax on those motor vehicles only which are permitted to be used on the roads in the manner prescribed by rules made under the [5][Motor Vehicles Act, 1988 (59 of 1988);]

[6]**

[7][Provided further that on and from the [8][commencement of the Bombay Motor Vehicles Tax (Amendment) Act, 1985 (Mah. XX of 1985)] there shall be levied and collected—

(*a*) on a private service vehicle used or kept for use in the State by a person (not being an individual, a local authority, a public trust, a university or an educational institution) a tax at the rate fixed by the State Government under this section in respect of a vehicle of the same carrying capacity falling under [9][sub-clause IV-A] of clause A [10]* * * * of the First Schedule; and

(*b*) on a motor vehicle referred to in [11][sub-clause VII] of clause A [12]*** of the First Schedule (other than a private service vehicle) used or kept for use in the State by a person (not being an individual, a local authority, a public trust, a university or an educational institution) a tax [13][at thrice the rate] fixed by the State Government under this section in respect of such motor vehicle.

Explanation.— For the purposes of this section—

(*i*) "educational institution" means an institution recognised as such by a local authority or by Government or any Officer of Government duly authorised in this behalf;

(*ii*) "private service vehicle" means any omnibus constructed or adapted to carry more than nine persons excluding the driver and ordinarily used by or on behalf of the owner of such vehicle for the purposes of carrying persons for or in connection with his trade or business, or otherwise than for hire or reward; but does not include a motor vehicle used solely for police purposes or such other public purposes as the State Government may from time to time by order specify;

1 This clause was substituted for the original by Mah. 37 of 1972, s. 2(*c*).

2 These words and figures were substituted for the words and figures "Motor Vehicles Act, 1939" by Mah. 16 of 1995, s.4. 3 These words and figures were substituted for the words and figures "Motor Vehicles Act, 1939" by Mah. 16 of 1995, s. 4.

4 These brackets and letter were deemed always to have been inserted by Mah. 28 of 1978, s. 3 (*a*)(*i*).

5 These words and figures were substituted for the words and figures "Motor Vehicles Act, 1939" by Mah. 16 of 1995, s. 4.

6 The portion beginning with the word, bracket and letter, "and (*b*)" and ending with the words "*Official Gazette*" was deleted by Mah. 25 of 1990, s. 3(*a*).

7 Second proviso was added by Mah. 14 of 1974, s. 2.

8 These words, brackets and figures were substituted for the figures and words "1st day of April 1974" by Mah. 20 of 1985, s. 2(*a*)(*i*).

9 These words, letter and figures were substituted for the words and figures "sub-clause I and VII" by Mah. 14 of 1987, s. 3.

10 These words and figures "of Part I" were deemed always to have been deleted by Mah. 28 of 1978, s.3 (*a*) (*iii*).

11 These words and figures were substituted for the words and figures "sub-clauses IV" by Mah. 14 of 1987, s. 3(*a*). 12 The words and figure "of Part I" were deemed always to have been deleted by Mah. 28 of 1978, s. 3(*a*)(*iii*).

13 These words were substituted for the words "at twice the rates" by Mah. 20 of 1985, s. 2(*a*)(*ii*)(*B*).

(*iii*) "public trust" means a public trust registered under the Bombay Public Trusts Act, 1950 (Bom. XXIX of 1950); and

(*iv*) "university" means a university established or constituted by or under any law for the time being in force.]

[1]* * * *

[2]* * * * * * * * * * * * *

[3][(*1C*) (*a*) Subject to the provisions of this Act, there shall be levied and collected on all motor cycles and tricycles used or kept for use in the State, a one time tax [4][for the lifetime of such motor cycle and tricycles],—

(*i*) if registered after the date on which the provisions of this sub-section take effect (hereinafter in this sub-section referred to as "the said date"), at the rates specified in Part I of the [5][Second Schedule] [6]* * ;

(*ii*) if already registered before the said date and on which tax is already paid under sub-section (*1*), at the rates specified in Part II of the [7][Second Schedule];

[8][(*iii*) if first registered in any other State and thereafter on transfer thereof in the State of Maharashtra, a new registration mark is assigned to the same after the said date, then having regard to the month of the first registration in the other State, at the rate specified in Part II of the Second Schedule;]]

[9]* * * * * * * * * * * *

[10][(*c*) [11][Notwithstanding anything contained in clause (*a*), there shall be levied and collected the one time tax specified in Part I or Part II of the Second Schedule,—

(*i*) on a motor cycle or tri-cycle used or kept for use in the State by a person not being an individual, a local authority, a public trust, a university or an educational institution, at twice the rate;

(*ii*) on all imported motorcycles and tricycle, at twice the rate.]

Explanation.— For the purposes of this sub-section, the expression "motor cycle and tricycle" includes motor scooter, moped and cycle with attachment for propelling the same by mechanical power].

[12][Provided that, the maximum limit of tax for all the types of vehicles registered under this sub-section shall be rupees 20lakhs.]

[13][(*1D*) (*a*) Subject to the provisions of this Act, there shall be levied and collected on all motor cars [14][and omni buses] used or kept for use in the State, a one time tax for the lifetime of [15][such vehicle] :—

1 Sub-section (*1A*) was deleted by Mah. 2 of 1988, s. 3(*a*).

2 Sub-section (*1B*) was deleted by Mah. 25 of 1990, s. 3(*b*).

3 Sub-section (*1C*) was inserted by Mah. 14 of 1987, s. 3(*b*).

4 These words shall be deemed to have been inserted with effect from the 26th day of March 1987 by Mah. 33 of 1987, s. 2(*1*)(*a*)(*i*).

5 These words were substituted for the words "Third Schedule" by Mah. 2 of 1998, s. 3(*b*)(*i*)(*A*).

6 The words "and the tax so levied and collected shall be for the lifetime of such motor cycles and tricycles" shall be deemed to have been deleted with effect from the 26th day of March 1987 by Mah. 33 of 1987, s. 1(*a*)(*ii*).

7 These words were substituted for the words "Third Schedule" by Mah. 2 of 1998, s. 3(*b*)(*i*)(*A*).

8 Sub-clause (*iii*) was substituted by Mah. 2 of 1998, s. 3(*b*)(*i*)(*B*).

9 Clause (*b*) was deleted by Mah. 9 of 1997, s. 16(*a*)(*i*).

10 Clause (*c*) was substituted by Mah. 2 of 1998, s. 3(*b*)(*ii*).

11 This portion was substituted was substituted for the portion beginning with the word "Notwithstanding anything" and ending with the words "at thrice the rate" by Mah. 15 of 2016, s. 2.

12 This proviso was inserted by Mah. 50 of 2017, s. 2. (*i*).

13 Sub-section (*1D*) was inserted by Mah. 16 of 1995, s. 5.

14 These words were inserted by Mah. 9 of 1997, s. 16(*b*)(*ii*).

15 These words were substituted for the words "such motor cars" by Mah. 2 of 1998, s. 3(*c*)(*i*)(*A*).

[1][(*i*) if registered after the date of commencement of the Bombay Motor Vehicles Tax (Amendment) Act, 1997 (Mah. II of 1998), at the rates specified in Part I of the Third Schedule;]

(*ii*) if already registered before the said date and on which tax is already paid under sub-section (*1*), at the rates specified in [2][Part II of the Third Schedule];

[3][(*iii*) if first registered in any other State and thereafter on transfer thereof in the State of Maharashtra, a new registration mark is assigned to the same, after the said date then having regard to the month of first registration in the other State, at the rate specified in Part II of the Third Schedule.]]

[4]* * * * * * * * *

[5]* * * * * * * * *

[6][(*c*) Notwithstanding anything contained in clause (*a*), there shall be levied and collected the one time tax specified in Part I or Part II of the Third Schedule on a motor car or omni bus—

(*i*) manufactured in India or imported into India and used or kept for use in the State by a person, not being an individual, a local authority, a public trust, a university or an educational institution, [7][at twice the rate];

(*ii*) imported into India and used or kept for use in the State by a person, being an individual, a local authority, a public trust, a university or an educational institution, at twice the rate.]

[8][Provided that, such one time tax at twice the rate under sub-clause (*i*) or (*ii*) shall not exceed 20 per cent. of the cost of the vehicle.]

[9][Provided further that the maximum limit of tax for all the types of vehicles registered under this sub-section shall be rupees 20 Lakhs.]

[10]* * * * * * * * *

[11][*Explanation*.— The expression "omni bus" used in this sub-section means an omni bus other than the transport vehicle, the seating capacity of which does not exceed twelve.]

[12][(*1E*) Subject to the provisions of this Act, there shall be levied and collected on all goods carriages a one time tax for the lifetime of such goods carriages—

(*i*) if registered after the date on which the provisions of this sub-section take effect (hereinafter in this sub-section referred to as "the said date"), at the rates specified in Part I of the Second Schedule ;

(*ii*) if already registered before the said date and on which tax is already paid under sub-section (*1*), at the rates specified in Part II of the Second Schedule ;

(*iii*) if first registered in any other State and thereafter on transfer thereof in the State of Maharashtra, a new registration mark is assigned to the same after the said date, then having regard to the month of first registration in the other State, at the rate specified in Part II of the Second Schedule :

1 Sub-clause (*i*) was substituted by Mah. 2 of 1998, s. 3 (*c*)(*i*)(*B*).

2 These words and figures were substituted for the words and figures "Part III of the Fifth Schedule" by Mah. 2 of 1998, s. 3 (*c*)(*i*)(*C*).

3 Sub-clause (*iii*) was substituted by Mah. 2 of 1998, s. 3 (*c*)(*i*)(*D*).

4 The proviso was deleted by Mah. 9 of 1997, s. 16(*b*)(*ii*).

5 Clause (*b*) was deleted by Mah. 2 of 1998, s. 3(*c*)(*ii*)..

6 Clause (*c*) was substituted by Mah. 2 of 1998, s. 3(*c*)(*iii*).

7 These words were substituted for the words "*at thrice the rate*" by Mah. 44 of 2006, s. 2.

8 The proviso was added by Mah. 14 of 2012 s.2.

9 This proviso was inserted by Mah. 50 of 2017, s.2 (*ii*).

10 Clause (*d*) was deleted, by Mah. 44 of 2006, s. 3(*c*)(*iv*).

11 This *Explanation* was added by Mah. 9 of 1997, s. 16(*b*)(*v*).

12 Sub-section (*1E*) was inserted by Mah. 2 of 1998, s. 3(*d*).

[1][Provided that, the tax in respect of the motor vehicles referred to above, except in respect of the light motor vehicles used for carriage of goods, may be collected and paid at the option of the registered owners in accordance with the provisions of sub-section (*1*).]]

[2][(*1F*) Subject to the provisions of this Act, there shall be levied and collected on all motor vehicles (including tricycles) plying for hire or reward, fitted with fare meters and used or kept for use in the State for the carriage of not more than six passengers, a one time tax for the life time of such vehicles,—

(*i*) if registered after the date of commencement of the Maharashtra Tax Laws (Levy and Amendment) Act, 2010 (Mah. XII of 2010) (hereinafter, in this sub-section, referred to as "the said date"), at the rates specified in Part I of the Second Schedule ;

(*ii*) if already registered before the said date and on which tax is already paid under sub-section (*1*), at the rates specified in Part II of the Second Schedule ;

(*iii*) if first registered in any other State and thereafter on transfer thereof in the State of Maharashtra, a new registration mark is assigned to the same the said date, then having regard to the month of the first registration in the other State, at the rates specified in Part II of the Second Schedule.]

[3][(*2*) For the purposes of this Act, a registered owner or any person having possession or control of a motor vehicle shall be deemed to use or keep such vehicle for use in the State, unless he intimates in writing in advance to the Taxation Authority in the prescribed manner that the vehicle will not be used or kept for use in the State during any period specified in the intimation, and the Taxation Authority has, in the prescribed manner, certified that such motor vehicle was not used or kept for use in the State during the period specified in the certificate :

Provided that, where a vehicle is rendered incapable of being used or kept for use on account of any accident, mechanical defect or any other sufficient cause, which makes it impossible to give an advance intimation as aforesaid, then such intimation may be given in the prescribed manner within a period of seven days from the date of occurrence of such accident, or such other cause] :

[4][Provided further that, where the intimation is received by the Taxation Authority after the commencement of the period of non-user or after the expiry of the period specified in the preceding proviso, as the case may be, and the whole of the period specified in the intimation has not expired prior to the date of receipt of the intimation, the Taxation Authority may recover, in full, the tax payable for the period upto the date of receipt of the intimation and certify in the prescribed manner that the motor vehicle was not used or kept for use in the State during the remaining part of the period specified in the intimation.]

[5][(*3*) Notwithstanding anything contained in sub-section (*2*), even if no intimation has been given under that sub-section, the Transport Commissioner may, where he is satisfied that a motor vehicle was not used or kept for use in the State during any period for reasons to be recorded in writing, certify that such motor vehicle was not used or kept for use in the State during the period specified in the certificate.]

[6]* * * *

[7][**3A. Levy of environment tax.—** (*1*) There shall be levied and collected a lump sum tax called the environment tax in addition to the tax levied under this Act on the motor vehicles used or kept for use in State as specified in column (*2*) of the Fifth Schedule at the rates specified in column (*3*) thereof:

Provided that, where the transport motor vehicle running on the Compressed Natural Gas or Liquefied Petroleum Gas or the non-transport motor vehicle has completed more than 15 years from

1 This proviso was substituted by Mah. 26 of 2001, s. 2.

2 Sub-section (*1F*) was inserted by Mah. 12 of 2010, s. 2.

3 Sub-section (*2*) was substituted by Mah. 37 of 1972, s. 3(*2*).

4 This proviso was added by Mah. 22 of 1979, s. 3(*b*).

5 Sub-section (*3*) shall be deemed to have been inserted with effect from the 1st April 1973, by Mah. 22 0f 1979, s. 3(*c*). 6 Sub-section (*4*) was deleted by Mah. 33 of 1987, s. 2 (*2*).

7 Section 3A was inserted by Mah. 30 of 2010 s. 3.

the date of first registration of such vehicle, on or before the date of commencement of the Bombay Motor Vehicles Tax (Second Amendment) Act, 2010 (Mah. XXX of 2010), such vehicle shall be deemed to have completed 15 years for the purposes of levy of the environment tax, as specified in the

Fifth Schedule :

Provided further that, where the specified transport vehicle, whether running on or not running on the Compressed Natural Gas or Liquefied Petroleum Gas has completed more than 8 years from the date of first registration of such vehicle, on or before the date of commencement of the Bombay Motor Vehicles Tax (Second Amendment) Act, 2010 (Mah. XXX of 2010), such vehicle shall be deemed to have completed 8 years for the purposes of levy of the environment tax, as specified in the Fifth

Schedule.

(*2*) The provisions of this Act and the Rules made thereunder excluding those relating to refund of tax, shall *mutatis mutandis* apply in relation to the levy, assessment and collection of the environment tax payable under sub-section (*1*).]

[1][**3B. Levy of Road Safety Cess.—** There shall be levied and collected such Cess, being an additional tax, at the rate, not exceeding 10 per cent. of the levied under section 3, in respect of the newly registered vehicles in the state and the vehicles permanently migrated to the state, as may be notified by the State Government, from time to time.]

4. Payment of tax.— (*1*) The tax leviable under [2][[3][sub-section (*1*)] of section 3] shall be paid in advance by every registered owner or any person having possession or control, of a motor vehicle,—

(*i*) annually [4][at the rates provided by [5][sub-section (*1*) of section 3]] (hereinafter referred to as "the annual rate"), or

[6][(*ii*) for each quarter, at one-fourth of the annual rate referred to in clause (*i*), plus ten per centum thereof rounded off in the manner provided in [7][sub-section (*3*)] (the sum so arrived at is hereinafter referred to as "the quarterly rate"), or

(*iii*) for more than one quarter, at multiples of the quarterly rate ;]

[8][(*iv*) for any period less than a quarter expiring on the last day of the quarter,—

(*a*) at the rate of one-twelfth of the annual rate of tax plus 20 per cent. thereof, where the period does not exceed one calendar month ;

(*b*) at the rate of two-twelfth of the annual rate of tax plus 15 per cent. thereof, where the period exceeds one calendar month but does not exceed two calendar months ; and

(*c*) at the quarterly rate, where the period exceeds two calendar months;]

[9]* * * * * * * *

[10]* * * * * * * *

[11][(*2*) The one time tax payable under sub-sections [12][(*1C*), (*1D*), (*IE*) or (*1F*)] as the case may be, of section 3 shall be paid, in case of motor vehicles referred to,—

1 Section 3B was inserted by Mah. 30 of 2016, s. 3.

2 These words, brackets, figures and letters were substituted for the word and figure "section 3" by Mah. 14 of 1987, s. 4(*a*)(*i*).

3 The word, brackets and figure were substituted for the words, brackets, figures and letter "sub-section (*1*) and (*1A*)" by Mah. 2 of 1998, s. 4 (*a*)(*i*).

4 These words and figures were substituted for the words and figure "at the rates fixed by the State Government under section 3" by Mah. 17 of 1975, Sch.

5 These words, brackets and figures were substituted for the word and figure "section 3" by Mah. 2 of 1998, s. 4(*a*)(*ii*).

6 Clauses (*ii*) and (*iii*) were substituted for clause (*ii*) by Mah. 37 of 1972, s. 4(*1*).

7 These words, brackets and figures were substituted for the words, brackets and figure "sub-section (*2*)" by Mah. 2 of 1998, s. 4(*a*)(*iii*).

8 Clause (*iv*) was substituted by Mah. 22 of 1979, s. 4.

9 This proviso was deleted by Mah. 14 of 1987, s. 4(*a*)(*ii*).

10 Sub-section (*1A*) was deleted by Mah. 2 of 1998, s. 4(*b*).

11 This sub-section was substituted for sub-sections (*1B*) and (*1C*), by Mah. 2 of 1998, s. 4(*c*).

12 These brackets, figures, letters and word were substituted for the brackets, figures, letters and word "(*1C*), (*1D*) or (*1E*)" by Mah. 12 of 2010., s. 3(*a*).

(*a*) in sub-clause (*i*) of clause (*a*) of each of the sub-sections [1][(*1C*), (*1D*), (*1E*), and (*1F*)] at the time of registration ;

(*b*) in sub-clause (*ii*) of clause (*a*) of each of the sub-sections [2][(*1C*), (*1D*), (*1E*) and (*1F*)] within one month from the date of expiry of the period for which the tax is paid under sub-section (*1*) of section 3; and

(*c*) in sub-clause (*iii*) of clause (*a*) of each of the sub-sections [3][(*1C*), (*1D*), (*1E*) and (*1F*)] at the time of Registration mark is assigned to the vehicle in the State of Maharashtra.]

[4][(*3*)] In calculating the amount of tax due under [5][this section] for any period [6]* * * * the fraction of a rupee less than fifty [7][*paise* shall be ignored, and the fraction of rupee of fifty *paise* or more] shall be taken as a rupee.

[8][**4A. Provision for payment of tax from month of registration of vehicle etc.—** Where before the commencement of the Bombay Motor Vehicles Tax (Amendment) Act, 1972 (Mah. XXXVII of 1972), any tax in respect of any motor vehicle has been paid, and from such commencement, liability to pay tax in respect of that vehicle arises or has arisen from the 1st day of the month in which such vehicle is registered or new registration mark is assigned to it under the [9][Motor Vehicles Act, 1988 (59 of 1988)], then there shall be paid tax in respect of such vehicle for the period for which any tax remains unpaid at the rate specified in clause (*ii*), (*iii*) or (*iv*), as the case may be, of sub-section (*1*) of section 4. The tax shall be paid within such period as may be prescribed.]

5.Issue of [10]* certificate of taxation.—** (*1*) When the tax leviable under section 3 in respect of any motor vehicle is paid the Taxation Authority shall issue to the person paying the tax,—

(*a*) a [11][receipt], in the prescribed form, indicating therein that such tax has been paid, and

(*b*) a certificate of taxation, in the prescribed form, indicating therein [12][whether the motor vehicle is manufactured in India or any place outside India,] the rate at which the tax is leviable and the [13][specific period, or as the case may be, lifetime of a vehicle [14]* * * * *,] for which the tax has been paid.

(*2*) Where a certificate of taxation has already been issued in respect of such motor vehicle, the Taxation Authority shall, on payment of tax as aforesaid, cause to be made in the certificate of taxation an entry of any such payment.

6. Tax to be paid along with declaration.— (*1*) Subject to the provisions of this section, every registered owner, or person who has possession or control, of a motor vehicle used or kept for use in the State shall fill up, sign and deliver, in the manner provided in sub-section (*4*), declaration, and shall, along with such declaration, pay to the Taxation Authority the Tax which he appears by such declaration to be liable to pay in respect of such vehicle.

(*2*) Subject to the provisions of this section, when a motor vehicle used or kept for use in the State, is altered or is proposed to be used in such manner as to render the registered owner, or person who has possession or control, of such vehicle liable to the payment of an additional tax under section 7, such owner or person shall fill up, sign and deliver in the manner provided in sub-section (*4*) an

1 These brackets, figures, letters and word were substituted for the brackets, figures, letters and word "(*1C*), (*1D*) and (*1E*)" by Mah. 12 of 2010., s. 3(*b*).

2 These brackets, figures, letters and word were substituted for the brackets, figures, letters and word "(*1C*), (*1D*) and (*1E*)" by Mah. 12 of 2010, s. 3(*b*).

3 These brackets, figures, letters and word were substituted for the brackets, figures, letters and word "(*1C*), (*1D*) and (*1E*)" by Mah. 12 of 2010, s. 3(*b*).

4 This sub-section was renumbered by Mah. 2 of 1998, s. 4(*d*).

5 These words were substituted for the words, brackets and figure "sub-section (*1*)"byMah. 2 of 1998. s. 4(*d*). 6 The words "less than one year" were deleted by Mah. 43 of 1969, s. 2.

7 These words were substituted for the words "naye paise shall be taken as fifty naye paise, and the fraction of a rupee exceeding fifty naye paise" by Mah. 9 of 1989, s. 4.

8 Section 4A was inserted by Mah. 37 of 1972, s. 5.

9 These words and figures were substituted for the words and figures "Motor Vehicles Act, 1939" by Mah. 16 of 1995, s. 7.

10 The words "tax token and" were deleted by Mah. 37 of 1972, s. 7(*1*).

11 This word was substituted for the word "token" by Mah. 37 of 1972, s. 6(*a*).

12 These words were inserted by Mah. 17 of 1975, Sch.

13 These words were substituted for the word "period" by Mah. 14 of 1987, s. 5.

14 The words "in the case of motor cycle, tricycle, motor car or omni bus" were deleted by Mah. 2 of 1998, s. 5.

additional declaration and shall, along with such additional declaration (accompanied by [1]* * * the certificate of taxation in respect of such motor vehicle), pay to the Taxation Authority the additional tax payable under that section, which he appears by such additional declaration to be liable to pay in respect of such vehicle.

(*3*) Such owner, or person shall, at the time of making payment of tax under sub-section (*1*), or of the additional tax under sub-section (*2*), produce before the Taxation Authority a valid certificate of insurance, in respect of the vehicle, which complies with the requirements of a [2][Chapter XI of the Motor Vehicles Act, 1988 (59 of 1988)].

(*4*) The declaration under sub-section (*1*), and an additional declaration under sub-section (*2*), shall be in the prescribed form, containing the prescribed particulars, and [3][shall (together with the certificate of taxation) be delivered] after being duly filled up and signed, within the prescribed time. The additional declaration shall indicate clearly also the nature of the alteration made in the motor vehicle, or as the case may be, the altered use to which the vehicle is proposed to be put.

[4][(*5*) On receipt of an additional declaration together with the certificate of taxation in respect of any altered motor vehicle, the Taxation Authority may, for the purpose of ascertaining the changed rate of tax, require the vehicle to be inspected by such authority as he may specify in this behalf. On the basis of the report of inspection received by him, the Taxation Authority may assess the changed rate of tax payable in respect of such altered vehicle.

(*6*) On receipt of the additional tax the Taxation Authority shall [5][issue a receipt in respect of the additional tax], and shall suitably amend the certificate of taxation under his signature and date.]

7. Payment of additional tax.— Where any motor vehicle, in respect of which a tax for any period 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 person who is in possession or control of such vehicle shall 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 tax was paid before the alteration or use of the vehicle for that portion [6]* * * * * *

8. Liability to pay arrears of tax [7][and interest due, if any,] of persons 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 the 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 also be liable to pay the said tax [8][and interest due, if any,] to the Taxation Authority.

(*2*) Nothing contained in this section shall be deemed to affect the liability to pay the said tax [9][and interest due, if any,] of the person who has transferred the ownership or has ceased to be in possession or control of such vehicle.

[10]**[8A. Interest to be paid, if tax is not paid within time-limit.—** (*1*) If any tax due in respect of any motor vehicle is not paid in time as provided by or under this Act, by any person liable for the

1 The words "tax token and" were deleted by Mah. 37 of 1972, s. 7(*1*).

2 These words and figures were substituted for the words and figures "Chapter VIII of the Motor Vehicles Act, 1939" by Mah. 16 of 1995, s. 8.

3 These words and brackets were substituted for the words "shall be delivered" by Mah. 43 of 1969, s. 3(*a*).

4 These sub-sections were substituted for sub-section (*5*) by Mah. 43 of 1969, s. 3(*b*).

5 These words were substituted for the words "issue a fresh tax token in place of the original token" by Mah. 37 of 1972, s. 7(*2*).

6 The words "and until such additional tax has been paid the Taxation Authority shall not grant a fresh tax token in respect of a vehicle so altered or proposed to be so used" were deleted by Mah. 37 of 1972, s. 8.

7 These words were inserted by Mah. 22 of 1979, s. 5(*b*).

8 These words were inserted by Mah. 22 of 1979, s. 5(*a*).

9 These words were inserted by Mah. 22 of 1979, s. 5(*a*).

10 Section 8A was inserted by Mah. 22 of 1979, s. 6.

payment thereof, such person shall be liable to pay, in addition to the tax payable, an interest from the first day of the period for which the tax is due.

[1][(*2*) The interest payable under sub-section (*1*) shall be calculated for each calendar month or part thereof, during which the tax remains unpaid, at the rate of 2 per cent. of the amount of tax in default :

Provided that, the amount of interest payable under this section shall not exceed the amount of tax in default.]

(*3*) In calculating the amount of interest payable under sub-section (*1*), the fraction of a rupee less than fifty *paise*[2][shall be ignored and the fraction of fifty *paise* or more] shall be taken as a rupee.

(*4*) The Transport Commissioner may, for reasons to be recorded in writing and subject to such conditions as may be prescribed, remit the whole or any part of the interest payable under this section in respect of any specified period.]

9. Refund of tax.—[3][(*1*) Where any tax is paid in advance for any period in respect of a motor vehicle and where the registered owner surrenders to the Taxation Authority [4][the certificate of taxation issued in respect of such vehicle declaring that he will not, during the whole or part of the unexpired portion of the period for which tax has been paid] use or keep for use in any public place in the State the motor vehicle from the date specified in the declaration, such owner shall, on application made in that behalf, and subject to such conditions (if any), as may be prescribed [5][and on production of a certificate of non-use of the vehicle issued by the Taxation Authority] be entitled to a refund of a sum equal to one-twelfth the annual rate of tax levied in respect of such vehicle for every [6][completed period of thirty days irrespective of whether such period falls in one calendar month or not.] [7]* *

(*2*) Where any person has paid the tax in advance in respect of a motor vehicle, he shall be entitled, on the production of a certificate signed by [8][the Registering Authority stating that the application for the registration of such vehicle has been refused, or the registration thereof has been suspended or cancelled or, to a refund of the tax in full or, as the case may be, for the period for which the registration of such vehicle is suspended or stands cancelled in accordance with the provisions of sub-section (*1*)].

(*3*) Where a motor vehicle in respect of which the tax has been paid is altered or is used in such manner as to cause it to become a vehicle in respect of which the tax is leviable at a lower rate, the person who has paid such tax shall be entitled [9]* * * * on the surrender of [10]* * * * the certificate of taxation, to a refund of a sum equal to the difference between the amount which would be refundable to him in accordance with the provisions of sub-section (*1*) and the amount of the tax leviable on such vehicle at the lower rate; and the Taxation Authority [11]* * * * * shall cause an entry of such refund to be made in the certificate of taxation.

1 This sub-section was substituted for the original by Mah. 9 of 1989, s. 5(*a*).

2 These words were substituted for the words "shall be taken as fifty *paise*, and the fraction exceeding fifty *paise*" by Mah. 9 of 1989, s. 5(*b*).

3 This sub-section was substituted for the original by Mah. 43 of 1969, s. 4(*1*).

4 These words were substituted for the portion beginning with the words "the tax token" and ending with the words "for which tax has been paid" by Mah. 37 of 1972, s. 9(*1*)(*a*).

5 These words were inserted by Mah. 37 of 1972, s. 9(*1*)(*b*).

6 These words were substituted for the words "complete calendar month which has not commenced" by Mah. 2 of 1998, s. 7(*a*).

7 The words and figure "Refund shall be granted after due verification made for the purpose for not more than 3 months at a time" were deleted by Mah. 14 of 1974, s. 3.

8 The words, brackets and figure were substituted by Mah. 43 of 1969, s. 4(*2*).

9 The words "on the production of a certificate signed by a Taxation Authority stating that the vehicle has been so altered or used and" were deleted by Mah. 43 of 1969, s. 4(*3*).

10 The words "the tax token and" were deleted by Mah. 37 of 1972, s. 9(*2*)(*a*).

11 The words "shall issue to the registered owner, or person who has possession or control of the vehicle a fresh tax token in place of the original token and" were deleted by Mah. 37 of 1972, s. 9(*2*)(*b*).

(*4*) Notwithstanding anything contained in sub-section (*1*) a person shall be entitled to a refund of the tax as provided in that sub-section [1][if the Taxation Authority is satisfied that]—

(*a*) (*i*) such person for reason beyond his control is not able to surrender [2]* * * * * * the certificate of taxation, and

(*ii*) the vehicle in respect of which the refund of the tax is being claimed will not be used in any public place during the period for which such refund is claimed; [3]*

(*b*) (*i*) the vehicle in respect of which refund of the tax is claimed has not been used in any public place during the period for which such refund is claimed, and

(*ii*) the application for refund could not be made for reasons beyond its control; provided however that such application is made within such period as may be prescribed.

[4]* * * * * * * *

[5][(*4A*) Where a registered owner or any person having possession or control of a motor vehicle has paid tax in excess of the amount due from him, the Taxation Authority shall, after ascertaining that no arrears of tax in respect of such vehicle for any period are due from such registered owner or person, refund the excess amount to such registered owner or person :

Provided that if such registered owner or person sends an intimation in writing to the Taxation Authority that the amount refundable to him or any portion thereof should be appropriated towards payment of tax in respect of the vehicle for any future period specified in such intimation and submits the certificate of taxation for recording therein such payment of the tax, the Taxation Authority shall, after due verification made for the purpose, cause an entry under his signature to be made in the certificate of taxation and shall specify therein the future period in respect of which the refundable amount or, as the case may be, the portion thereof has been appropriated for payment of tax and shall refund the balance, if any, remaining after such appropriation to such owner or person.]

[6][(*5*) Where any refund of tax in respect of any vehicle is made under this section, the Taxation Authority shall cause entry of such refund to be made in the certificate of taxation and also of the lower rate, and the date from which, such lower rate is levied.]

[7][(*6*) Notwithstanding anything contained in sub-section (*1*), where a tax has been paid under sub-section [8][(*1C*), (*1D*), (*1E*) or (*1F*)] of section 3, a registered owner shall be entitled to refund of tax at the rate specified in the Second Schedule, or as the case may be, Third Schedule in case of,—

(*a*) removal of motor vehicle to any other State on transfer of ownership or change of address; or

(*b*) suspension or cancellation of registration of motor vehicle on account of scrapping of it due to accident or any other reason :

Provided that, the refund of tax shall be granted by the Taxation Authority,—

(*i*) in case of removal of motor vehicle outside the State of Maharashtra on transfer of ownership or on change of address, only on production of sufficient proof of its transfer outside the State of Maharashtra; and

1 These words were substituted for the words "on the production of a certificate signed by Taxation Authority stating that such authority is satisfied that" by Mah. 43 of 1960, s. 4(*4*)(*a*).

2 The words "the tax token or" were deleted by Mah. 37 of 1972, s. 9(*3*)(*a*).

3 The word "or" was deleted by Mah. 22 of 1979, s. 7(*a*)(*i*).

4 The word "or" clause (*c*) and the two provisos below clause (*c*) were deleted by Mah. 22 of 1979,s. 7(*a*)(*ii*), (*iii*) and (*iv*). 5 Sub-section (*4A*) was inserted by Mah. 22 of 1979, s. 7(*b*).

6 Sub-section (*5*) was added by Mah. 43 of 1969, s. 4(*5*).

7 Sub-section (*6*) was substituted by Mah. 2 of 1998, s. 7(*b*).

8 These brackets, figures, letters and words were substituted for the brackets, figures, letters and word "(*1C*), (*1D*) or (*1E*)" by Mah. 12 of 2010, s.4 (*a*).

(*ii*) in the case of scrapping of motor vehicle only on production of a certificate from the insurance company or any other sufficient documentary evidence that it is beyond repair and cannot be used again.]

[1][(*6A*) Notwithstanding anything contained in sub-sections (*1*) and (*3*), where a [2][motor vehicle] in respect of which tax has been paid under [3][sub-section [4][(*1C*), (*1D*), (*1E*) or (*1F*)] as the case may be,] of section 3 is altered or used in such a manner as to cause it to become a [5][motor vehicle] in respect of which the tax is leviable at a lower rate, the person who has paid such tax shall be entitled, on surrender of certificate of tax to a refund of a sum equal to the difference between the amount of one time tax that would have been payable in respect of such [6][motor vehicle], had the change of use not been effected to qualify it for tax at lower rate, on the date of such use, and amount of tax leviable on the date of such change of use on such [7][motor vehicle] at the lower rates; and the Taxation Authority shall cause an entry of such refund to be made in the certificate of taxation.]

[8][(*7*) Without prejudice to the provisions of sub-section (*6*), the provisions of sub-sections (*1*), (*2*), (*4*), (*4A*) and (*5*) shall apply in the case of refund of tax, paid under sub-sections [9][(*1C*), (*1D*), (*1E*) or, as the case may be, (*1F*)] of section 3 for temporary non-use of motor vehicle with the following modifications, that is to say—

(*a*) in sub-section (*1*),—

(*i*) for the words " in advance for any period " the words, brackets, figures and letters "under sub-sections [10][(*1C*), (*1D*), (*1E*) or, as the case may be, (*1F*)] of section 3" shall be substituted;

(*ii*) for the portion beginning with the words "a sum" and ending with the words " not commenced ", the following shall be substituted, namely :—

" tax at the rates specified in the Second Schedule or, as the case may be, the Third Schedule, for every complete quarter ";

(*iii*) the following *Explanation* and the proviso shall be inserted, namely :—

"*Explanation*.— For the purpose of this sub-section, the expression " quarter " means a period of three calendar months commencing on the 1st day of the month following the month in which the intimation of non-use of the motor vehicle is given by the owner to the Taxation Authority :

Provided that a person shall be entitled to a refund of tax for such non-use in respect of a motor vehicle —

(*i*) for the same period either under this sub-section or under sub-section (*6*), as the case may be, but not under both the sub-sections ;

(*ii*) if the total amount of such refund of tax claimed and received from time to time, does not exceed the amount of one time tax paid in respect of such motor vehicle." ;

(*b*) in sub-section (*2*), for the words " tax in advance " the words "one time tax" shall be substituted ;

(*c*) in sub-section (*4A*), the proviso shall be deleted ;

1 Sub-section (*6A*) was substituted by Mah. 16 of 1995, s. 9(*2*).

2 These words were substituted for the words "motor cycle, tricycle, motor car or omni bus" by Mah. 2 of 1998, s. 7(*c*)(*i*). 3 These words were substituted for the words, brackets, figures and letters "sub-section (*1C*) or, as the case may be, under sub-section (*1D*)", by Mah. 2 of 1998, s. 7 (*c*) (*ii*).

4 These brackets, figures, letters and words were substituted for the brackets, figures, letters and word "(*1C*), (*1D*) or (*1E*)" by Mah. 12 of 2010, s. 4 (*b*).

5 These words were substituted for the words "motor cycle, tricycle, motor car or omni bus" by Mah. 2 of 1998, s. 7(*c*)(*i*). 6 These words were substituted for the words "motor cycle, tricycle, motor car or omni bus" by Mah. 2 of 1998, s. 7(*c*)(*i*). 7 These words were substituted for the words "motor cycle, tricycle, motor car or omni bus" by Mah. 2 of 1998, s. 7(*c*)(*i*). 8 Sub-section (*7*) was substituted by Mah. 2 of 1998, s. 7(*d*).

9 These brackets, figures, letters and words were substituted for the brackets figures, letters and words "(*1C*), (*1D*) or as the case may be (*1E*)" by Mah. 12 of 2010, s. 4 (*c*)(*i*).

10 These brackets, figures, letters and words were substituted for the brackets, figures, letters and words "(*1C*), (*1D*) or as the case may be (*1E*)" by Mah. 12 of 2010, s. 4 (*c*) (*ii*).

(*d*) in sub-section (*5*), the words "and also the lower rate and the date from which such lower rate is levied " shall be deleted.]

[1]* * * * * * * * * *

[2][**10. Special provision for fleet-owners.—** In the case of a fleet-owner, the provisions of sections 3, 4, 5, 6 and 9 shall so far as may be, apply subject to the following modifications, namely:—

(*1*) In order to determine the amount of tax payable by a fleet-owner in respect of the year ending on the 31st day of March 1973 or for any year thereafter, the fleet owner shall, within one month after the expiry of any such year make and deliver to the Taxation Authority a declaration in the prescribed form stating the prescribed particulars, in respect of all transport vehicles used or kept for use by him in the State in that year. Such declaration shall be accompanied by a certificate of provisional payment of tax issued to the fleet-owner under section 10 as it stood immediately before the commencement of the Bombay Motor Vehicles Tax (Amendment) Act, 1972 (Mah. XXXVII of 1972), or as the case may be, under sub-section (*2*), and such other documents as may be prescribed.

(*2*) The fleet-owner shall on the basis of such declaration made and delivered under sub-section (*1*), make payment of an amount equivalent to the amount of tax payable in accordance with such declaration, as provisional payment of tax for the year following the year to which the declaration relates.

(*3*) On receipt of such declaration, the Taxation Authority shall verify the number of transport vehicles used or kept for use by the fleet-owner during the year for which the tax is payable, the licensed carrying capacity in the case of stage carriages and contract carriages, the registered laden weight in the case of goods vehicles, the unladen weight in the case of other transport vehicles, and such other particulars as may be deemed necessary, and shall finally determine the amount of tax leviable at the rates fixed under sub-section (*1*) of section 3 on the transport vehicles of such fleet-owner and communicate the same to the fleet-owner by issuing a certificate of final assessment of tax for that year, within such period and in such form as may be prescribed :

Provided that, where the carrying capacity or registered laden weight of a motor vehicle of a fleet-owner is at any time reduced during the year, the tax collected on such vehicle shall not exceed the amount of tax leviable on the basis of the annual rate of tax for the carrying capacity or registered laden weight of such motor vehicle before reduction.

(*4*) Where the amount of tax is finally determined under sub-section (*3*), taking into consideration the provisional payment of the tax already made by the fleet owner, the difference (if any) that may be due shall be paid by, or refunded to, the fleet-owner in such manner, and within such time, as may be prescribed :

[3][Provided that the fleet-owner shall be entitled to a proportionate reduction in the amount of tax finally leviable in respect of vehicles which are certified by the Taxation Authority as not used for a period of one calendar month or more.]

(*5*) Within thirty days of the transfer of ownership of any of his transport vehicles, the fleet-owner shall report the transfer to the Taxation Authority.

(*6*) The Taxation Authority may, for the purposes of this section, require the fleetowner to produce before him any transport vehicles or any accounts, registers, records or other documents or to furnish any information or may examine the vehicles or the accounts, registers, records or other documents, and the fleet-owner shall comply with any such requisition made of him.

(*7*) A person who on or after the commencement of the Bombay Motor Vehicles Tax (Amendment) Act, 1972 (Mah. XXXVII of 1972) becomes a fleet-owner shall, within thirty days of his becoming a fleet-owner, make and deliver to the Taxation Authority a declaration under sub-section (*1*), and shall also make provisional payment of tax, under sub-section (*2*) which he, according to such declaration, appears to be liable for.]

1 Sub-section (*8*) was deleted by Mah. 9 of 1997, s. 19(*d*).

2 Section 10 was substituted by Mah. 37 of 1972, s. 10.

3 This proviso was inserted by Mah. 14 of 1974, s. 4.

[1][**10A.Tax on Transport vehicles brought in the State on temporary permits.—** (*1*) Where a transport vehicle is brought for use or for being kept for use into the State on the basis of a temporary permit, issued under the [2][Motor Vehicles Act, 1988 (59 of 1988)] the tax shall be levied and collected [3][as provided in section 4] for the whole of the period for which it is used or kept for use in the State :

[4][Provided that, if the period for which the transport vehicle is used or kept for use in the State does not exceed seven days, the tax to be levied and collected shall be one-third of the tax payable for one month.]

(*2*) The amount of tax shall be paid to the Taxation Authority within whose jurisdiction the vehicle is used or kept for use in the State, by the owner or the person having possession or control of the vehicle, within seven days, of the entry of the vehicle into the State or on demand by the Taxation Authority or any other Officer authorised by it in this behalf, whichever is earlier.

Explanation.— For the purposes of this section,—

(*a*) in calculating the period during which a vehicle is used or kept for use in the State, a part of a calendar month shall be treated as one month ; and

(*b*) the period for which the tax is to be paid need not necessarily expire at the end of a quarter.]

11. Destination and utilisation of the proceeds of tax.—[5]* * *

(*2*) The State Government shall, [6][out of the proceeds of tax recovered]—

(*a*) continue to pay annually to each local authority, a sum equal to the amount which was being paid to such local authority immediately before the commencement of this Act under the provisions of the Bombay Motor Vehicles Tax Act, 1935 (Bom. XXXIV of 1935) or as the case may be, the Central Provinces and Berar Motor Vehicles Taxation Act, 1947 (C.P. & Berar Act VI of 1947) ;

(*b*) pay annually to each local board which at the commencement of this Act was levying tolls on vehicles or animals or persons and to any other local authority which at such commencement was levying or collecting tolls of motor vehicles and trailers a sum determined by the State Government, after consulting the local board or local authority concerned, as representing the net average annual income of such local board or local authority from such tolls, after deducting the cost of collection, during the three years ending on the 31st day of March 1958 plus 10 per centum of such sum ;

(*c*) pay annually to each of the local authorities specified in the [7][Fourth Schedule] as contribution, the sum mentioned against them in that Schedule.

[8][(*d*) pay annually to a local authority which continued to levy and collect any tax on motor vehicles after the commencement of this Act, by virtue of the provisions of clause (*a*) of the proviso to sub-section (*2*) of section 20, and has any time thereafter discontinued such levy and collection of that tax, such sum as road grant from the date of the discontinuance as may, from time to time, be determined by the State Government :]

1 Section 10A was inserted by Mah. 37 of 1972, s. 11.

2 The words and figures were substituted for in words and figures "Motor Vehicle Act, 1939" by Mah. 16 of 1995, s. 4. 3 These words and figures were inserted by Mah. 22 of 1979, s. 8(*a*).

4 This proviso was added by Mah. 22 of 1979, s. 8(*b*).

5 Sub-section (*1*) was deleted by Mah. 5 of 2008, s. 2.

6 These words were substituted for the words "out of the State Road Fund" by Mah. 43 of 1969, s. 6(*b*)(*i*).

7 These words were substituted for the words "Seventh Schedule" by Mah. 2 of 1998, s. 8(*b*).

8 Clause (*d*) was inserted by Mah. 20 of 1985, s. 4(*b*).

[1][Provided that, the amount of contribution under this sub-section which was immediately before the 1st day of May 1962, paid to an existing local board shall be paid after that date to the successor *Zilla Parishad*.]

(*3*) The contribution to the local authorities made under sub-section (*2*) shall be paid in such instalments, in such manner, and on such dates, as the State Government may, after consulting the local authorities concerned, prescribe.

[2]* * *

[3][(*4*) The State Government shall use the proceeds of the environment tax for the following purposes,—

(*a*) to establish and develop vehicle inspection centres,

(*b*) to establish and develop network of pollution checking centres,

(*c*) to establish and develop air quality testing centres,

(*d*) to encourage use clean fuel,

(*e*) to encourage the use of vehicles running on solar energy or hybrid technology,

(*f*) to strengthen the public transport system,

(*g*) to train the drivers of the public transport system and enhance their awareness about preservation of environment,

(*h*) to establish advanced vehicle testing stations to issue or renew certificates of fitness,

(*i*) to undertake a research to suggest various methods and mechanisms to reduce pollution and to improve environment.]

[4][(*5*) The Cess levied and collected under section 3B shall be utilized for the purposes related to road safety programmes as specified in sub-section (*4*) of section 215 of the Motor Vehicle Act, 1988 (59 of 1988).]

12. Arrears of [5][tax and interest] recoverable as arrears of land revenue.—[6][Any tax or interest] due, and not paid as provided by or under this Act shall, subject to the other provisions of this Act, be recoverable in the same manner as an arrears of land revenue :

[7][Provided that, if the amount of arrears of tax including interest exceeds rupees ten thousand, the Officer designated in this behalf by the State Government, may, by an order, grant subject to such conditions as may be specified in such order, a facility of making the payment in instalments not exceeding four, within a period of one year.]

[8][**12-A. Restrictions on use of motor vehicles in certain cases.—** No motor vehicle used or kept for use in the State shall be used on any road in the State in case any tax payable in respect thereof remains unpaid for more than thirty days after it has become due under the provisions of this Act, until [9][the tax and interest, if any due,] is paid.

12-B. Power to seize and detain motor vehicle in cases of non-payment of tax.— Without prejudice to the provisions of sections 12, 12-A and 16, where any tax due in respect of any vehicle has not been paid as specified in section 4, such Officer not lower in rank than that of an Inspector of Motor Vehicles of the Motor Vehicles Department or an Inspector of Police of the Police Department, as the State Government may empower in this behalf, may, subject to rules made in this behalf, seize and detain the motor vehicle in respect of which the tax is due under this Act, and for this purpose, take

1 This proviso was added by Mah. 43 of 1969, s. 6(*b*)(*ii*).

2 Sub-sections (*4*), (*5*) and *Explanation* was deleted by Mah. 5 of 2008, s. 2 (*a*) and (*b*). 3 Sub-section (*4*) was added by Mah. 30 of 2010, s. 4.

4 Sub-section (*5*) was added by Mah. 30 of 2016, s. 4.

5 These words were substituted for the words “tax” by Mah. 22 of 1979, s. 10(*b*). 6 These words were substituted for the words “Any tax” by Mah. 22 of 1979, s. 10(*a*). 7 This proviso was added by Mah. 2 of 1998, s. 9.

8 Sections 12-A and 12-B were inserted by Mah. 43 of 1969, s.7.

9 These words were substituted for the words “the tax” by Mah. 22 of 1979, s. 11.

or cause to be taken all steps for the proper maintenance and safe custody of the vehicle, [1][until the tax and interest, if any, due] in respect of the vehicle is paid and may provide for charges, if any, to be recovered for the custody and maintenance of the vehicle.]

13. Exemptions.— (*1*) All motor vehicles [2][other than trailers drawn by motor vehicles,]

designed and used solely for agricultural operations on farms or farm lands, shall be exempt from the payment of the tax.

(*2*) The State Government may, [3]* * * * * * by than those falling under sub-section (*1*), or any motor vehicles belonging to any class of persons, [4][or any motor vehicle used solely for or in furtherance of any charitable purpose] [5][or any motor vehicle used for rendering relief to the public in cases of fire, flood, earthquake, drought or other natural calamities], from the payment of the tax [6][subject to such conditions, if any, as may be specified in such notification :]

[7][Provided that, where the motor vehicle is used for rendering relief to the public in such natural calamities, the State Government may exempt it from payment of tax retrospectively for any period or periods during which such vehicle was used for rendering relief to the public in such natural calamities.]

[8][(*3*) Any person claiming exemption from the payment of tax under this section shall apply to the Taxation Authority, within whose jurisdiction the motor vehicle in respect of which such exemption is claimed, is used or kept for use, in such form and manner and within such time, as may be prescribed.]

Explanation [9][*1*].— For the purpose of this section the expression "agricultural operation" means tilling, sowing, harvesting, crushing of agricultural produce, or any other similar operation carried out for the purpose of agriculture [10][and includes use of the vehicle from the place of residence of its owner or from the garage or place of repairs to his farm, and from the farm to any of the places aforesaid] [11][and also includes use of the vehicle from the place of purchase to the registering office and to the owner's residence, garage, place of repairs or farm, as the case may be] but does not include the transportation of persons or materials for the purpose of agriculture, or the transportation of agricultural produce.

[12][*Explanation2*.— For the purposes of this section, charitable purpose includes—

(*1*) relief of poverty or distress,

(*2*) medical relief,

(*3*) education,

(*4*) religious teaching or worship,

(*5*) advancement of other objects of general public utility.]

14. Appeal.— (*1*) Any person, who is aggrieved by any order of a 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.

1 These words were substituted for the words "until the tax due" Mah. 22 of 1979, s. 12.

2 These words were inserted by Mah. 15 of 2001, s. 2.

3 The words "subject to the provisions of any rule made in that behalf" were deleted by Mah. 37 of 1972, s. 12(*1*)(*a*).

4 These words were inserted by Mah. 43 of 1969, s. 8(*1*).

5 These words were inserted by Mah. 22 of 1979, s. 13(*a*).

6 These words were added by Mah. 37 of 1972, s. 12(*1*)(*b*).

7 This proviso was added by Mah. 22 of 1979, s. 13(*b*).

8 Sub-section (*3*) was inserted by Mah. 37 of 1972, s. 12(*2*).

9 This *Explanation* was renumbered as *Explanation1* by Mah. 43 of 1969, s. 8(*2*).

10 These words were inserted, by Mah. 43 of 1969, s. 8(*2*)(*a*).

11 These words shall be deemed always to have been inserted by Mah. 22 of 1977, s. 2.

12 This *Explanation* was added by Mah. 43 of 1969, s. 8(*2*)(*b*).

[1]**[14A. Revision.—** (*1*) The State Government or the [2][Transport Commissioner] [3]* * * or such Officer, not below the rank of a Deputy designated by the Government in this

behalf may, *suo moto* or on application, call for and examine the record of any order made by any Taxation Authority under this Act and pass such order thereon as it or he thinks just and proper :

Provided that, no application under this section shall be entertained if it is not made within a period of one hundred and twenty days from the date of the order :

Provided further that, before rejecting any application for the revision of any such order, the State Government, the [4][Transport Commissioner] or as the case may be, the Officer designated shall record reasons for such rejection.

(*2*) No order shall be passed under this section which is likely to affect any person adversely unless such person is given reasonable opportunity of being heard by the State Government, the [5][Transport Commissioner] or, as the case may be, the Officer designated.

(*3*) Where any person could have appealed under section 14 and no appeal has been filed by him, no proceedings in revision under this section shall be entertained upon the application of such person.]

15. Power of Police Officer and the Motor Vehicles Department Officers.— Any Police Officer, or Officer of the Motor Vehicles Department in uniform, not below such rank, as may be prescribed by the State Government 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 due in accordance with the provisions of this Act in respect of such vehicle, has been paid.

16. Penalty for possession or control of motor vehicle without payment of [6][tax and interest] for incomplete and untrue declaration, etc.— (*1*) Whoever,—

(*a*) as a registered owner or otherwise, has the possession or control of any motor vehicle used or kept for use in the State without having paid the amount of the tax, [7][for interest,] due in

1 Section 14A was inserted, by Mah. 43 of 1969, s. 9.

2 These words were substituted for "Director of Transport" by Mah. 37 of 1972, s. 13(*1*).
Section 13(*2*) of Mah. 37 of 1972 reads as under :
"(*2*) Any reference by whatever form of words to the Director of Transport in any law for the time being in force, or in any instrument or document shall, after the commencement of the Bombay Motor Vehicles Tax (Amendment) Act, 1972 (Mah. XXXVII of 1972), be construed as a reference to the Transport Commissioner; and in all suits and other legal proceedings before any Court, Tribunal or Authority pending on such commencement in which or to which the Director of Transport is a party, the Transport Commissioner shall be deemed to be substituted therefor."

3 The words "appointed as such by the State Government" were deleted by Mah. 22 of 1979, s. 14.

4 These words were substituted for "Director of Transport" by Mah. 37 of 1972, s. 13(*1*).
Section 13(*2*) of Mah. 37 of 1972 reads as under :
"(*2*) Any reference by whatever form of words to the Director of Transport in any law for the time being in force, or in any instrument or document shall, after the commencement of the Bombay Motor Vehicles Tax (Amendment) Act, 1972 (Mah. XXXVII of 1972), be construed as a reference to the Transport Commissioner; and in all suits and other legal proceedings before any Court, Tribunal or Authority pending on such commencement in which or to which the Director of Transport is a party, the Transport Commissioner shall be deemed to be substituted therefor."

5 These words were substituted for "Director of Transport" by Mah. 37 of 1972, s. 13(*1*).
Section 13(*2*) of Mah. 37 of 1972 reads as under :
"(*2*) Any reference by whatever form of words to the Director of Transport in any law for the time being in force, or in any instrument or document shall, after the commencement of the Bombay Motor Vehicles Tax (Amendment) Act, 1972 (Mah. XXXVII of 1972), be construed as a reference to the Transport Commissioner; and in all suits and other legal proceedings before any Court, Tribunal or Authority pending on such commencement in which or to which the Director of Transport is a party, the Transport Commissioner shall be deemed to be substituted therefor."

6 These words were substituted for the words "tax" by Mah. 22 of 1979, s. 15(*d*).

7 These words were substituted for the words "or additional tax" by Mah. 22 of 1979, s. 15(*a*)(*i*).

accordance with the provisions of this Act in respect of such vehicle, [1][except as provided in clause (*aa*),] or

[2][(*aa*) brings or causes to bring a transport vehicle registered in any other State into this State without payment of tax or interest due at the Tax Collection Centre nearest to the point of entry, or]

(*b*) delivers, 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

(*c*) obstructs any Officer in the exercise of the powers conferred by clause (*a*) of section 15 or fails to stop the motor vehicle when required so to do by such Officer under clause (*b*) of that section, shall, on conviction, be punished—

(*i*) with fine which shall not be less than a sum [3][equal to the tax payable in respect of such vehicle for two quarters,] and which may extend to a sum equal to the annual tax payable in respect of such vehicle ; [4]* * *

(*ii*) in the event of such person having been previously convicted of an offence under this section, with fine which shall not be less than a sum [5][equal to the annual tax payable in respect of such vehicle,] and which may extend to a sum equal to twice the annual tax payable in respect of such vehicle ; [6]* *

[7][(*iii*) where a person guilty of an offence is a registered owner of a motor vehicle [8]* * * on which one time tax is levied under [9][sub-section (*1C*), (*1D*), (*1E*) or, as the case may be, sub-section (*1F*)] of section 3, the fine shall not be less than three hundred rupees and which may extend to a sum equal to the one time tax payable in respect of such vehicle ; and in the event of such person having been previously convicted of an offence under this section, the fine shall not be less than five hundred rupees and which may extend to a sum equal to twice the one time tax payable in respect of such vehicle] [10][and]

[11][(*iv*) if it is a transport vehicle, with fine which shall not be less than a sum of five times the tax payable in respect of such vehicle for contravention of the provisions of clause (*aa*).]

(*2*) The amount of [12][any tax and interest] due shall be recoverable as if it were a fine.

[13][(*3*) No prosecution for an offence under clause (*a*) of sub-section (*1*) shall be commenced against any person who has paid in full the amount of tax due from him under section 3 and the interest, if any, due from him under section 8A.]

[14][(*4*) Notwithstanding anything contained in this section or any rules made under this Act (II of 1974), no prosecution for an offence committed under clause (*aa*) of sub-section (*1*) shall be commenced against any person if such person has paid in full, a sum equal to four times the tax payable in respect of such transport vehicle.]

1 The words, brackets and letters were added by Mah. 2 of 1998 s. 10 (*a*) (*i*).
2 Clause (*aa*) was inserted by Mah. 22 of 1979, s. 10 (*a*) (*ii*).
3 These words were substituted for the words "equal to the quarterly tax payable in respect of such vehicle," by Mah. 22 of 1979, s. 15(*a*)(*ii*).
4 The word "and" was deleted by Mah. 14 of 1987, s. 8(*a*).
5 These words were substituted for the words "equal to the tax payable in respect of such vehicle for two quarters" by Mah. 22 of 1979, s. 15(*a*)(*iii*).
6 The word "and" was deleted by Mah. 2 of 1998, s. 10 (*a*) (*iii*) (*A*).
7 Clause (*iii*) was inserted, by Mah. 14 of 1987, s. 8(*c*).
8 The words "which is a motor cycle, tricycle, motor car or omni bus" was deleted by Mah. 2 of 1998 s. 10 (*a*) (*iii*) (*B*) (*1*).
9 These words, brackets figures and letters were substituted for the words, brackets, figure and letters "sub-section (*1C*)" or, or sub-section (*D*) or as the case may be, sub-section (*1E*)" by Mah. 12 of 2010, s. 5.
10 The word "and" was added by Mah. 2 of 1998, s. 10 (*a*) (*iii*) (B) (*3*).
11 Sub clause (*iv*) was added by Mah. 2 of 1998, s. 10 (*a*) (*iv*).
12 These words were substituted for the words "any tax" by Mah. 22 of 1979, s. 15(*b*).
13 Sub-section (*3*) was inserted by Mah. 22 of 1979, s. 15(*c*).
14 Sub-section (*4*) was inserted by Mah. 2 of 1998, s. 10(*b*).

[1][2](*5*) Notwithstanding anything contained in the Code of Criminal Procedure, 1973 (II of 1974) it shall be lawful for a Metropolitan Magistrate or a Judicial Magistrate of the first class to pass on any person convicted of any offence under this Act a sentence of fine as provided in clause (*iii*) of sub-section (*1*), in excess of his powers under section 29 of the said Code.]

17. Other penalties.— Whoever contravenes any of the provisions of this Act, if no other penalty is elsewhere provided therein for such a contravention, shall, on conviction, be [3][punished with fine which shall, except for special reasons to be recorded, not be less than fifty rupees and which may extend to two hundred rupees, and in the event of such person having been previously convicted of the same offence, with fine which shall not be less than one hundred rupees and which may extend to four hundred rupees].

18. Compounding of offences.— (*1*) The prescribed Officer may [4]* * * after the institution of proceedings for any offence punishable under clause (*a*) of sub-section (*1*) of section 16, accept from any person charged with such offence by way of composition thereof such sum of money as may be prescribed, provided that the sum is paid within the prescribed time.

(*2*) On payment by such person of such sum together with the amount of [5][tax and interest] (if any), due, such person, if in custody, shall be set at liberty, and if any proceedings in any Criminal Court have been instituted against such person in respect of the offence the composition shall be deemed to amount to an acquittal, and no further criminal proceedings shall be taken against such person in respect of such offence.

19. Trial of offences.— No Court inferior to that of a [6][Metropolitan Magistrate or a Judicial Magistrate of the First Class] shall try an offence punishable under this Act.

20. Bar to levy tolls, etc. on motor vehicles.— (*1*) Except as provided in, the Bombay Ferries and Inland Vessels Act, 1868 (Bom. II of 1868), [7]* * * or the Hyderabad Ferries Act, or the Northern India Ferries Act, 1878 (Hyd. Act. No. II of 1314- F.XII of 1878) [8][and subject to the provisions of sub-sections (*1A*), (*1B*), (*1C*) and (*1D*) on and after the commencement of this Act, no tolls shall be levied and collected—

(*a*) on any vehicle, animal or person by the State Government or by any local board,

(*b*) on any motor vehicle, by any other local authority :

[9]* * * * * * * * *

[10][[11][(*1-A*) Notwithstanding anything contained in sub-section (*1*), but subject to the provisions of sub-sections (*1-B*), (*1-C*) and (*1-D*), the State Government may levy and collect tolls on motor vehicles and trailers drawn by such vehicles,—

(*i*) passing over any bridge or through any tunnel including an approach road thereto or any section of road or any by-pass described hereunder in clauses (*a*) and (*b*), or

(*ii*) passing over or through any portion or a part of any of such bridges or tunnels including the approach roads thereto or sections of roads or by-passes, the cluster of which is situated in a well defined zone and declared by the State Government under the said clause (*a*) as one single entity,

including the motor vehicles and trailers drawn by such vehicles benefiting directly or indirectly by the augmentation of the facilities in the use of such bridges, tunnels or approach

1 Sub-section (*4*) was inserted, by Mah. 14 of 1987, s. 8(*d*).

2 Sub-section (*4*) was renumbered as sub-section (*5*) by Mah. 2 of 1998, s. 10 (*b*).

3 These words were substituted by Mah. 43 of 1969, s. 10.

4 The words “either before or” were deleted by Mah. 22 of 1979, s. 16(*a*).

5 These words were substituted for the word “tax” by Mah. 22 of 1979, s. 16(*b*).

6 These words were substituted for the words “Presidency Magistrate or a Magistrate of the first class” by Mah. 14 of 1987, s. 9.

7 The words “or that Act as applied to the Kutch area of the State of Bombay” were omitted by the Maharashtra Adaptation of Laws (State and Concurrent S

8 These words, figures, brackets and letters were inserted by Mah. 13 of 1987, s. 2(*a*)(*i*).
9 This proviso was deleted by Mah. 13 of 1987, s. 2(*a*)(*ii*).
10 Sub-sections (*1-A*), (*1-B*), (*1-C*) and (*1-D*) were inserted by Mah. 13 of 1987, s. 2 (*b*).
11 Sub-section (*1-A*) was substituted by Mah. 7 of 2000, s. 2(*1*).

roads thereto or any sections of roads or any by-passes, although while enjoying benefit of such augmentation of facilities, such vehicles may not be required to pass over or through the entire cluster of such single entity,—

(*a*) toll may be levied and collected in respect of a bridge or tunnel including an approach road thereto or any section of road or any by-pass or a cluster of such bridges or tunnels including approach roads thereto or sections of roads or by-passes situated in a well defined zone and declared by the State Government, by a notification in the *Official Gazette*, as one single entity, which is newly constructed, reconstructed, improved or repaired as the case may be, after the commencement of the Bombay Motor Vehicles Tax (Amendment) Act, 1987 (Mah. XIII of 1987), at the expense of the State Government or at the expense of any person or body or association of individuals whether incorporated or not or at the expenses of both, that is to say, the State Government and any such person or body or association [1][or by private entrepreneur or an agent appointed by the State Government or the State Public Enterprise authorised by the State Government in this behalf, by entering into an agreement with such entrepreneur or agent under the Build, Operate and Transfer (B.O.T.) Projects,] and the total capital outlay of which construction, reconstruction, improvement or repairs, as the case may be, is not less than ten lakhs of rupees; or

(*b*) in respect of a bridge or tunnel including approach road thereto or section of road or by-pass which, in the opinion of the State Government, is of special service to the public.

Explanation.— For the purposes of this section, the expression "Capital Outlay" shall include the anticipated cost of certain essential on goings or imminent works like improvements, strengthening, widening, structural repairs, maintenance, management, operation, reasonable returns and interest on such outlay at such rates as the State Government may fix until the full amount of such outlay is recovered.]

(*1-B*) [2][(*A*)] The toll levied under sub-section (*1-A*) shall be levied at such rate and for such period as the State Government may, from time to time, by notification in the *Official Gazette*, declare.

[3][(*B*) the State Government shall, while determining the rate of toll and the period for which such toll shall be levied, have regard to the total capital outlay, the likely collection of toll, the expenses of collection of toll, and the terms and conditions of the agreement, if any, entered into with the private person, body or association of persons (incorporated or not), or agent or entrepreneur by the Government or, as the case may be, the State Public Enterprise, relating to the period of collection and retention of the amount of toll by such person, body, agent or entrepreneur, stipulated in the agreement, including grant of reasonable reward in cash or in any other form as an incentive for the early completion of the project, than the period for completion stipulated in the agreement :

Provided that, the person or body or association of individuals (whether incorporated or not) or the private entrepreneur or agent with whom the Government or the State Public Enterprise has entered into an agreement under the B.O.T. Project or otherwise, for the construction, re-construction, improvement or repairs, etc., of any road, by-pass, bridge, tunnel, R.O.B., R.U.B., including any approach road thereto or any by-pass, etc., as provided in sub-section (*1-A*), shall be deemed to be the agent entitled to collect and retain the whole or part of the amount of such toll for the services and benefits rendered by such person, as the State Government may, by notification in the *Official Gazette*, specify, having regard to the provisions of clause (*B*).]

(*1-C*) The State Government may itself or through its agent collect the toll levied under sub-section (*1-B*) and, where such collection is made through agent, such agent or his servants [4][or his sub-agents] shall be deemed to be persons empowered to collect tolls under this Act :

[5]* * * *

1 These words were inserted by Mah. 17 of 2001, s. 2(*a*).

2 The existing sub-section (*1-B*) was re-lettered as clause (*A*) thereof and after clause (*A*) as so re-lettered, clause (*B*) was added by Mah. 17 of 2001, s. 2(*b*).

3 The existing sub-section (*1-B*) was re-lettered as clause (*A*) thereof and after clause (*A*) as so re-lettered, clause (*B*) was added by Mah. 17 of 2001, s. 2(*b*).

4 These words were inserted by Mah. 7 of 2000, s. 2(*2*).

5 This provisos below sub-section (*1-C*) were deleted by Mah. 17 of 2001, s. 2(*c*).

(*1-D*) Where any additional bridge or tunnel, being the bridge or tunnel on or below the same stream, river or creek or road or rail-track including any approach road thereto is constructed as augmentation of the facility of the use of the existing bridge, tunnel or road, as the case may be, then the network of such bridges or tunnels including approach roads thereto shall be deemed to be one single entity for the purpose of levy of toll, so however, that not more than the capital outlay of such additional bridge or tunnel including any approach road thereto and the expenses of collection of toll shall be recovered, [1][having regard to the provisions made in clause (*B*) of sub-section (*1-B*).]]

[2][(*1-E*) The State Government may, by notification in the *Official Gazette*, in the public interest, exempt any vehicle or class of vehicles from levy of toll under this section.]

(*2*) Notwithstanding anything contained in any law for the time being in force, but subject to the provisions of [3][sub-sections (*1*), (*1-A*), (*1-B*), (*1-C*) and (*1-D*)] and this sub-section, no local authority shall, after the commencement of this Act impose or increase any taxes on motor vehicles :

Provided that—

(*a*) any taxes, other than tolls, on motor vehicles which immediately before the commencement of this Act were being lawfully levied by any local authority, may continue to be levied and collected until provision to the contrary is made by the State Legislature by law ;

(*b*) nothing in this sub-section shall affect the power of any local authority to impose, increase or recover in respect of motor vehicles a tax falling under entry 52 in List II in the Seventh Schedule to the Constitution.

21. Modification of leases.— (*1*) Where, before the commencement of this Act, the collection of tolls has been leased to any person under any law (other than the Bombay Ferries and Inland Vessels Act, 1868 (Bom. II of 1868), [4]* * * or the Hyderabad Ferries Act, or the Northern India Ferries Act, 1878) (Hyd. Act No. II of 1314, F. XII of 1878), for the time being in force and the lease relates wholly or in part to any period subsequent to the commencement of this Act, the amount which the lessee has contracted to pay to the local authority concerned or to the State Government shall be reduced by the amount of the loss suffered by him in consequence of this Act having come into force.

(*2*) If the lessee and the local authority are unable to agree as to the amount of such loss, or if any other dispute arises between them has to the effect of the Act, and the contract of lease, such dispute shall be decided by the Collector of the district, and any such dispute arising between the State Government and their lessee shall be decided by such authority as may be prescribed. The decision of the Collector or, as the case may be, of the prescribed authority, shall be final.

22. Protection for bonafide acts.— No prosecution, suit or other proceedings shall lie against any person for anything in good faith done or intended to be done under this Act.

[5]**[22A. Delegation.—** Subject to such conditions and restrictions as may be prescribed by the State Government, the Taxation Authority may, by order in writing, delegate all or any of its powers, functions and duties under this Act, to any officer not below the rank of a Deputy Accountant in the Motor Vehicles Department.]

23. Power to make rules.— (*1*) The State Government may, subject to the condition of previous publication, makes rules for carrying out the purposes of this Act.

(*2*) In particular and without prejudice to the generality of the foregoing provision, the State Government may make rules for all or a namely :—

(*a*) to prescribe the manner in which the tax shall be paid ;

1 These words, brackets, letters and figure were inserted by Mah. 17 of 2001, s. 2(*d*).

2 Sub-section (*1-E*) was added by Mah. 7 of 2000, s. 2(*3*).

3 These words, brackets, figures and letters were substituted for the word, brackets and figure "sub-section (*1*)" by Mah. 13 of 1987, s. 2(*c*).

4 The words "or that Act as applied to the Kutch area of State of Bombay" were omitted by Maharashtra Adaptation of Laws (State and Concurrent Subjects) Order, 1960.

5 Section 22A was inserted by Mah. 43 of 1969, s. 13.

(*b*) to prescribe the manner of certifying under sub-section (*2*) of section 3 ;

(*c*) to prescribe the form of the [1][receipt] and certificate of taxation under section 5 [2][and to provide for the issue of a duplicate of a [3]* * * certificate of taxation which is lost, destroyed or mutilated and the fee to be charged therefor];

(*d*) to prescribe the form of declaration and additional declaration, the particulars to be stated therein, and the time within which the declarations should be delivered under section 6 ;

(*e*) to regulate the manner in which refund of tax may be claimed under section 9 ;

[4][(*f*) to prescribe the form of declaration, the particulars to be stated therein, the other documents which should accompany such declaration, the period within which and the

form in which a certificate of final assessment of tax should be issued, and the manner in which and the time within which difference of tax due may be paid or refunded to, the fleet owner, under section 10;]

(*g*) to prescribe the instalments of contribution and the manner in which and the dates on which they shall be paid under section 11 [5]* * * * ;

[6][(*g-i*) to prescribe the rules subject to which motor vehicles may be seized and detained under section 12B ;]

[7][(*h*) to prescribe the form and manner in which and the time within which, an application for exemption under sub-section (*3*) of section 13 may be made to the Taxation Authority ;]

(*i*) to prescribe 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 14 ;

(*j*) to prescribe the rank of Officer who may exercise powers under section 15;

(*k*) to prescribe the amount of penalty payable under sub-section (*1*) of section 18, the manner in which, the time within which, and the Officer to whom, such penalty shall be paid under that section, [8][and to make provision for waiving or reducing penalty in suitable cases] ;

(*l*) to prescribe the authority which shall decide the dispute between the State Government and their lessee under sub-section (*2*) of section 21 ;

[9][(*l-1*) to prescribe the conditions and restrictions subject to which the Taxation Authority may delegate its powers, functions and duties under section 22A ;]

[10]* * * * * * *

(*n*) to provide for the supply of information regarding payment of tax and prescribe a fee therefor ;

(*o*) any other matter which may be prescribed.

(*3*) A rule made under this section may provide that the contravention of any of the provisions which are specified in such rule shall be punishable with fine which may extend to two hundred rupees.

1 This word was substituted for the words "tax token" by Mah. 37 of 1972, s. 14(*1*)(*i*).

2 These words were added by Mah. 43 of 1969, s. 14(*a*)(*i*).

3 The words "tax token or" were deleted by Mah. 37 of 1972, s. 14(*1*)(*ii*).

4 Clause (*f*) was substituted by Mah. 37 of 1972, s. 14(*2*).

5 The words "and the manner in which the amount standing to the credit of the State Road Fund shall be expended under that section" were deleted by Mah. 5 of 2008, s. 3.

6 Clause (*g-i*) was inserted by Mah. 43 of 1969, s. 14(*a*)(*iv*).

7 Clause (*h*) was substituted by Mah. 37 of 1972, s. 14(*3*).

8 These words were added by Mah. 43 of 1969, s. 14(*a*)(*v*).

9 Clause (*l-1*) was inserted by Mah. 43 of 1969, s. 14(*a*)(*vi*)

10 Clause (*m*) was deleted by Mah. 37 of 1972, s. 14(*4*).

[1](*5*) Every rule made under this section shall be laid, as soon as may be after it is made, before each house of the State Legislature while it is in session for a total period of thirty days which may be comprised in one session or in two successive sessions, and, if before the expiry of the session in which it is so laid or the sessions immediately following both houses agree in making any modification in the rule or both houses agree that the rule should not be made, and notify such decision in the *Official Gazette*, the rule shall from the date of such notification 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 or omitted to be done under that rule.]

24. Repeal and savings.— On the commencement of this Act, the following law, that is to say,—

(*i*) the Bombay Motor Vehicl XIV of 1935),

(*ii*) the Bombay Motor Vehicles Tax Act, 1935 (Bom. XXXIV of 1935), as extended to the Kutch area of the State of Bombay,

(*iii*) the Central Provinces and Berar Motor Vehicles Taxation Act, 1947 (C. P. and Berar Act VI of 1947),

(*iv*) the Saurashtra Motor Vehicles Tax Ordinance, 1948 (Sau. Ord. No. XLIX of 1948),

(*v*) the Hyderabad Motor Vehicles Taxation Act, 1955 (Hyd. Act VI of 1955), shall be repealed :

Provided that such repeal shall not affect—

(*a*) the previous operation of any law so repealed, or anything duly done or suffered thereunder ;

(*b*) any right, privilege, obligation or liability acquired, accrued or incurred under any law so repealed ;

(*c*) any penalty, forfeiture or punishment incurred in respect of any offence committed against any law so repealed ; or

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

and any such investigation, legal proceeding or remedy may be instituted, continued or enforced, and any such penalty, forfeiture and punishment may be imposed, as if this Act had not been passed :

Provided further that, subject to the preceding proviso, anything done or any action taken (including any rules made under the Bombay Motor Vehicles Tax Act, 1935 (Bom. XXXIV of 1935) but, not rules, made under any other law hereby repealed or any notifications or orders issued, rate of tax fixed, the levy, assessment whether provisional or final and collection of tax made, tax token or certificate or taxation issued or surrendered, exemptions granted, application for refund of tax made or refund paid declarations delivered), under any such law shall, in so far as it is not inconsistent with the provisions of this Act, be deemed to have been done or taken under the corresponding provisions of this Act, and shall continue to be in force accordingly, unless and until superseded by anything done or any action taken under this Act.

[2][**25. Repeal of Mah. XXXIII of 1962 and savings.—** On the commencement of the Bombay Motor Vehicles Tax (Amendment) and Maharashtra Tax on Goods (Carried by Road) (Repeal) Act, 1979 (Mah. XXII of 1979), the Maharashtra Tax on Goods (Carried by Road) Act, 1962 (Mah. XXXIII of 1962), shall stand repealed :

Provided that, such repeal shall not affect—

(*a*) the previous operation of the Act so repealed, or anything duly done or suffered thereunder ;

1 Sub-section (*5*) was inserted by Mah. 43 of 1969, s. 14(*b*). 2 This section was inserted by Mah. 22 of 1979, s. 17.

(*b*) any right, privilege, obligation or liability acquired, accrued or incurred under the Act so repealed ;

(*c*) any penalty, forfeiture or punishment incurred in respect of any offence committed against the Act so repealed ; or

(*d*) any investigation, legal proceeding or remedy in respect of any such right, privilege, obligation, liability, penalty, forfeiture and 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 this section had not been enacted :

Provided further that, subject to the preceding proviso, anything done or any action taken under the Act so repealed shall, in so far as it is not inconsistent with the provisions of this Act, be deemed to have been done or taken under the corresponding provisions of this Act, and shall continue to be in force accordingly, unless and until superseded by anything done or any action taken under this Act.]

[1][FIRST SCHEDULE

(*See* section 3)

Description of motor vehicle	Maximum Annual Rate of Tax Rs.
1	2
A. Motor vehicles fitted solely with pneumatic tyres—	
I [2]* * *	
II. Motor vehicles not exceeding 250 Kgs. in weight, unladen adapted and used for invalids.	5
[3][III. Motor Vehicles (including tri-cycles) used for carriage of goods or materials,—	
(*a*) Vehicles the registered laden weight of which does not exceed 750 Kgs.	1,200
(*b*) Vehicles the registered laden weight of which exceeds 750 Kgs. but does not exceed 1,500 Kgs.	1,950
(*c*) Vehicles the registered laden weight of which exceeds 1,500 Kgs. but does not exceed 3,000 Kgs.	2,700
(*d*) Vehicles the registered laden weight of which exceeds 3,000 Kgs. but does not exceed 4,500 Kgs.	3,600
(*e*) Vehicles the registered laden weight of which exceeds 4,500 Kgs. but does not exceed 6,000 Kgs.	4,500
(*f*) Vehicles the registered laden weight of which exceeds 6,000 Kgs. but does not exceed 7,500 Kgs.	5,400
(*g*) Vehicles the registered laden weight of which exceeds 7,500 Kgs. but does not exceed 9,000 Kgs.	6,450
(*h*) Vehicles the registered laden weight of which exceeds 9,000 Kgs. but does not exceed 10,500 Kgs	7,500
(*i*) Vehicles the registered laden weight of exceeds 10,500 Kgs. but does not exceed 12,000 Kgs.	8,550
(*j*) Vehicles the registered laden weight of which exceeds 12,000 Kgs. but does not exceed 13,500 Kgs.	9,750
(*k*) Vehicles the registered laden weight of which exceeds 13,500 Kgs. but does not exceed	10,950

15,000 Kgs.

(*l*) Vehicles the registered laden weight of which exceeds 15,000 Kgs. but does not exceed 16,500 Kgs. — 12,150

1 This Schedule was substituted for the original by Mah. 20 of 1985, s. 5.

2 Sub-clause I was deleted by Mah. 14 of 1987, s. 10(*i*).

3 Sub-clause III was substituted by Mah. 25 of 1990, s. 6(*1*).

1 2

(*m*) Vehicles the registered laden weight of which exceeds 16,500 kgs.

The rate specified in (*l*) above *plus* Rs. 450 for every 500 Kgs. or Part thereof in excess of 16,500 Kgs. :

Provided that, where tax on motor vehicles is levied by any local authority, the maximum rates for motor vehicles registered for use solely within the limits of such local authority shall be two-thirds of the aforesaid maximum rates.]

1[IV(*1*) 2[Motor Vehicles (including tri-cycles) plying for hire and used for the carriage of passengers,—

(*a*) vehicles permitted to carry two passengers .. 3[1000]

(*b*) vehicles permitted to carry three passengers .. 4[1200]

(*c*) vehicles permitted to carry four passengers .. 5[1600]

(*d*) vehicles permitted to carry five passengers .. 6[2000]

(*e*) vehicles permitted to carry six passengers .. 7[2400]

8[(*f*) air-conditioned motor vehicles fitted with fare meters (cool cabs) permitted to carry not more than six passengers, excluding the driver, for every passenger that the vehicle is permitted to carry .. 9[3000]

Provided that, where a tax on motor vehicles is levied by any local authority, the maximum rates for motor vehicles registered for use within the limits of such local authority shall be two-thirds of the aforesaid maximum rates :

10* * *

Explanation.— Where not more than two children below the age of twelve year are permitted to be carried in a motor vehicle in addition to the number of passengers which the vehicle is permitted to carry, the child or children so carried, shall not be reckoned as passengers;]

1 Sub-clause IV and IV-A were substituted for sub-clause IV by Mah. 9 of 1989, s. 6(*1*).

2 This portion was substituted by Mah. 29 of

3 These figures were substituted for the figures “250” by Mah. 22 of 2006, s. 2(*a*)(*i*)(*A*).
4 These figures were substituted for the figures “350” by Mah. 22 of 2006, s. 2(*a*)(*i*)(*B*).
5 These figures were substituted for the figures “450” by Mah. 22 of 2006, s. 2(*a*)(*i*)(*C*).
6 These figures were substituted for the figures “550” by Mah. 22 of 2006, s. 2(*a*)(*i*)(*D*).
7 These figures were substituted for the figures “650” by Mah. 22 of 2006, s. 2(*a*)(*i*)(*E*).
8 Sub-entry (*f*) was added by Mah. 26 of 2001, s. 3 (*a*)(*i*).
9 These figures were substituted for the figures “200” by Mah. 22 of 2006, s. 2(*a*)(*i*)(*F*).
10 This proviso was deleted by Mah. 26 of 2001, s. 3(*a*)(*ii*).

1	2
1[(*g*) Jeep type motor cab (black and yellow) permitted to carry more than six passengers but not exceeding twelve passengers, excluding driver, for every passenger : Provided that, different rates of tax may be specified for the different Jeep type motor cab (black and yellow) on the basis of number of passengers permitted to be carried.	5,000]
2[(*1A*) Motor Vehicles (including tri-cycles) plying for hire and used for carriage of passengers, not required to be fitted with fare meters (tourist taxies),—	
(*a*) Manufactured in India and permitted to carry not more than six passengers excluding the driver,—	
(*i*) other than air-conditioned, for every passenger that the vehicle is permitted to carry ..	3[1,500];
(*ii*) air-conditioned, for every passenger that the vehicle is permitted to carry ..	4[2,000];
(*b*) manufactured in other countries and imported in India and permitted to carry not more than six passengers excluding the driver, for every passenger that the vehicle is permitted to carry ..	5[3,000].
	Explanation.— Where not more than two children below the age of twelve years are permitted to be carried in a motor vehicle in addition to the number of passengers which the vehicle is permitted to carry, the child or children so carried, shall not be reckoned as passengers;]
(*2*) Motor vehicles plying for hire and used as a stage carriage for the carriage of passengers for every passenger permitted to carry.	6[500]
	Provided that, where a tax on motor vehicles is levied by any local authority, the maximum rates for motor vehicles registered for use within the limits of such local authority shall be two-thirds of the aforesaid maximum rates.

		Explanation.— Where not more than two children below the age of twelve years are permitted to be carried in a motor vehicle in addition to the number of passengers which the vehicle is permitted to carry, the child or children so carried, shall not be reckoned as passengers;
(*3*) Motor vehicles plying for hire or reward used for transport of passengers in respect of which contract carriage permits have been issued under the [1][Motor Vehicles Act, 1988 (59 of 1988)] and permitted to carry more than 6 passengers, excluding the driver, for every passenger that the vehicle is permitted to carry,—		
[2][(*a*) Ordinary omnibuses, permitted to carry more than six passengers, excluding driver, for every passenger :		5,000]
Provided that, different rates of tax may be specified for the different ordinary omnibuses on the basis of number of passengers permitted to be carried.		
[3][(*b*) Tourist vehicles, permitted to carry more than six passengers, excluding driver, for every passenger.		[4][10,000]]
[5][(*bb*) Tourist or ordinary vehicles, permitted carry more than six passengers, excluding driver, for every passenger carried on each sleeper berth.		15,000] to
[6][(*c*) Air-conditioned vehicles permitted to carry more than six passengers, excluding driver, for every passenger.		[7][15,000]]
[8][(*cc*) Air-conditioned vehicles permitted to carry more than six passengers, excluding driver, for every passenger carried on each sleeper berth.		20,000]
[9][(*3A*) Motor vehicles plying for hire or reward used for transport of passengers by private operators on inter-State routes in respect of which contract carriage permits have been issued under the Motor Vehicles Act, 1988 (59 of 1988) and permitted to carry more than six passengers excluding the driver, for every passenger the vehicle is permitted to carry.....		5,000]

1 Sub-entry (*g*) was added by Mah. 29 of 2009 s. 2 (*a*) (*i*).

2 Entry (*1A*) was inserted by Mah. 26 of 2009, s. 3(*b*).

3 These figures were substituted for the figures “375” by Mah. 22 of 2006, s. 2(*a*)(*ii*)(*A*)(*I*). 4 These figures were substituted for the figures “500” by Mah. 22 of 2006, s. 2(*a*)(*ii*)(*A*)(*II*).

5 These figures were substituted for the figures “750” by Mah. 22 of 2006, s. 2(*a*)(*ii*)(*B*).

6 These figures were substituted for the figures “100” by Mah. 22 of 2006, s. 2(*a*)(*iii*).

1 These words and figures were substituted for the words and figures "Motor Vehicles Act, 1939", by Mah. 22 of 2006, s. 4(*b*).

2 Sub-entry (*a*) was substituted by Mah. 29 of 2009, s. 2(*a*)(*ii*).

3 Clause (*b*) was substituted by Mah. 25 of 1990, s. 6(*2*)(*a*)(*ii*).

4 These figures were substituted for the figures "5,000" by Mah. 22 of 2006, s. 2(*a*)(*iv*)(*B*). 5 Sub-entry (*bb*) was inserted by Mah. 30 of 2003, s. 2(*a*).

6 Clause (*c*) was substituted by Mah. 25 of 1990, s. 6(*2*)(*a*)(*iii*).

7 These figures were substituted for the figures "8,000" by Mah. 22 of 2006, s. 2(*a*)(*iv*)(*C*). 8 Sub-entry (*cc*) was inserted by Mah. 30 of 2003, s. 2(*b*).

9 Entry (*3A*) was inserted by Mah. 29 of 1994, s. 4(*c*).

1	2
1[(*3B*) Air-conditioned motor vehicles plying for hire or reward used for transport of passengers by private operators on inter-State routes in respect of which contract carriage permits have been issued under the Motor Vehicles Act, 1988 (59 of 1988) and permitted to carry more than six passengers excluding the driver, for every passenger that the vehicle is permitted to carry.	8,000]
2[(*4*) The motor vehicles, other than those mentioned in item (*3*), plying for hire or reward and used for transport of passengers, in respect of which special permits have been issued under sub-section (*8*) of section 88 of the Motor Vehicles Act, 1988 (59 of 1988) and permitted to carry more than six passengers, excluding driver, for every passenger.	5,000]
3[(*4A*) Air-conditioned motor vehicles other than those mentioned in item (*3*), plying for hire or reward and used for transport of passengers, in respect of which special permits have been issued under sub-section (*8*) of section 88 of the Motor Vehicles Act, 1988 (59 of 1988) and permitted to carry more than six passengers excluding driver, for every passenger that the vehicle is permitted to carry.	8,000]

Provided that, where a tax on motor vehicles is levied by any local authority, the maximum rates for motor vehicles registered for use within the limits of such local authority shall be two-thirds of the aforesaid maximum rates.

Explanation.— Where not more than two children below the age of twelve years are permitted to be carried in a motor vehicle in addition to the number of passengers which the vehicle is permitted to carry, the child or children so carried, shall not be reckoned as passengers.

IV-A. Private service vehicles,—

(*a*) Air-conditioned private service vehicle, for every person which the vehicle is permitted to carry.	[4][5,000]
(*b*) Other than air-conditioned private service vehicles,—	
(*i*) for every person which the vehicle is permitted to carry.	[5][2,500]

1 Entry (*3B*) was inserted by Mah. 15 of 2001, s. 3(*a*)(*1*).

2 Entry (*4*) was inserted by Mah. 25 of 1990 s. 6(*b*).

3 Entry (*4A*) was inserted by Mah. 15 of 2001, s. 3(*a*)(*2*).

4 These figures were substituted for the figures "2,000" by Mah. 22 of 2006, s. 2(*b*)(*i*). 5 These figures were substituted for the figures "1,000" by Mah. 22 of 2006, s. 2(*b*)(*ii*)(*A*).

1	2
(*ii*) for every person other than seated person which the vehicle is permitted to carry.	[1][1,000]
	Provided that, where a tax on motor vehicles is levied by any local authority, the maximum rates for motor vehicles registered for use within the limits of such local authority shall be two-thirds of the aforesaid maximum rates.]
[2][V. Break-down vans used for towing disabled vehicles	600.]
[3][VI. (*1*) Tractors, whether or not fitted with any equipment described in (*2*) below ; and	
(*2*) Any motor vehicles which are not intended to carry passengers, goods or other load, and which are fitted with any equipment such as cranes, compressors or projectors, and are used for any special services or purposes—	
(*a*) Vehicles not exceeding 750 kgs. in weight, unladen.	300
(*b*) Vehicles exceeding 750 kgs. but not exceeding 1,500 kgs. in weight, unladen.	400
(*c*) Vehicles exceeding 1,500 kgs., but not exceeding 2,250 kgs. in weight, unladen.	600
(*d*) Vehicles exceeding 2,250 Kgs. in weight, unladen.	The rate specified to (*c*) above *plus* Rs. 300 for every 500 kgs. or part thereof in excess or 2,250 kgs.]
[4][VI-A. Excavators—	
(*a*) Vehicles not exceeding 750 kgs. in weight, unladen.	2,000
(*b*) Vehicles exceeding 750 kgs. but not exceeding 1,500 kgs. in weight, unladen.	4,000
(*c*) Vehicles exceeding 1,500 kgs. but not exceeding 2,250 kgs. in weight, unladen.	6,000

(*d*) Vehicles exceeding 2,250 kgs. in weight, unladen.	Rs. 6000 *plus* Rs. 900 for every 500 kgs. or part thereof in excess of 2,250 kgs.]
5[VII. Motor vehicles other than those liable to tax under the foregoing provisions of this Schedule or the THIRD SCHEDULE—	
(*1*) Permitted to carry not more than six persons, excluding driver :—	
(*a*) not exceeding 750 kgs. in weight, unladen,	2,000

1 These figures were substituted for the figures "500" by Mah. 22 of 2006, s. 2(*b*)(*ii*)(*B*). 2 Sub-clause V was substituted by Mah. 25 of 1990, s. 6(*3*).
3 Sub-clause VI was substituted by Mah. 25 of 1990, s. 6(*4*).
4 Sub-clause VI-A was inserted by Mah. 53 of 2005, s. 2.
5 Sub-clause VII was substituted by Mah. 13 of 2010 s. 2 .

1	2
(*b*) exceeding 750 kgs. in weight, unladen,	3,000
(*2*) Permitted to carry more than six persons, but not exceeding twelve persons, excluding driver, for every person.	4,000
(*3*) Permitted to carry more than twelve persons, excluding driver, for every person.	5,000
VIII. Trailers drawn by motor vehicles—	
(*a*) When a trailer is used for the carriage of goods	
(*b*) when a trailer is used for the carriage of passengers	
2[(*bb*) when a trailer is used for the agricultural purposes,—	
The rates specified in sub-clause III above in respect of motor vehicles used for the carriage of goods or materials.	
The rates specified in 1[sub-clauses IV and IV-A] above in respect of motor vehicles plying for hire and used for carriage of passengers.	
(*i*) trailer exceeding 4,500 Kgs. but not exceeding 7,500 Kgs. in weight, laden.	1,500
(*ii*) trailer exceeding 7,500 Kgs. in weight, laden.	3,000]
(*c*) when a trailer is used for any other purpose.	40
B. Motor vehicles other than those fitted solely with pneumatic tyres. The rate shown in clause A plus fifty *per centum*.	
C. Dealers in, or manufacturers of, motor vehicles for a general licence, in respect of each motor vehicle.	3[10,000]
4[(*IX*) Camper Van—	
Vehicles per square meter floor area excluding the driver's cabin.	20,000]]

1 These words, figures and letter were substituted for the word and figures "sub-clause-IV" by Mah. 9 of 1989, s. 6(*3*).
2 Entry (*bb*) was inserted by Mah. 15 of 2001, s. 3(*b*).
3 These figures were substituted for the figures "300" by Mah. 14 of 2006, s. 2.
4 Sub-clause (*ix*) was added by Mah. 29 of 2009, s. 2 (*b*).

[1] SECOND SCHEDULE

[*See* section 3 [2][(*1-C*), (*1-E*) and (*1-F*)] and section 9 (*6*) and (*7*)]

PART I

Serial No.	Description of Motor Vehicle	One time tax at the time of registration
(1)	(2)	(3)
[3][1	Motor cycles and tri-cycles, including those used for drawing a trailor or a side car.	
(*a*)	Whose engine capacity is upto 99cc;	10% of the cost of vehicle subject to a minimum of rupees 1,500;
(*b*)	Whose engine capacity is above 99cc; but upto 299cc;	11% of the cost of vehicle subject to a minimum of rupees 1,500;
(*c*)	Whose engine capacity is more than 299cc;	12% of the cost of vehicle subject to a minimum of rupees 1,500;]
2	Motor Vehicles (including tri-cycles) used for carriages of goods or materials.	7 times the annual rate of tax payable for the relevant class of registered laden weight under First Schedule.
[4][3	Motor Vehicles (including tri-cycles) plying for hire or reward, fitted with fare meters and used for carriage of not more than six passengers.	11 times the annual rate of tax payable for the relevant class of the vehicles mentioned in sub-clause *IV* of clause A under the FIRST

SCHEDULE.]

PART II

Serial No.	Stage of Registration	One time tax payable if tax vehicle is already registered	
(1)	(2)	(3)	
If the motor cycle or tri-cycle or motor vehicle (including tri-cycle) used for carriage of goods or materials [5][or for carriage of not more than six passengers for hire or reward and fitted with fare meter] is already registered and its age from the month of first registration is,—			
(1)	more than 1 year but not more than 2 years	95.8% of the one time tax leviable under Part I.	
(2)	more than 2 years but not more than 3 years	91.3%	Do.
(3)	more than 3 years but not more than 4 years	86.7%	Do.
(4)	more than 4 years but not more than 5 years	81.8%	Do.

1 This Schedule was substituted for the Third Schedule and Forth Schedule by Mah. 2 of 1998, s. 11.

2 These brackets, figures, letters and word were substituted for the brackets, figures, letters and word "(*1C*) and (*1E*)" by Mah. 12 of 2010, s. 6 (*a*).

3 Entry 1 was substituted by Mah. 50 of 2017, s. 3.

4 Entry 3 was added by Mah. 12 of 2010, s. 6 (*b*).

5 These words were inserted by Mah. 12 of 2010, s. 6 (*c*).

PART II—*Contd.*

Serial No.	Stage of Registration	One time tax payable if tax vehicle is already registered	
(1)	(2)	(3)	
(5)	more than 5 years but not more than 6 years	76.6%	Do.
(6)	more than 6 years but not more than 7 years	71.2%	Do.
(7)	more than 7 years but not more than 8 years	65.6%	Do.
(8)	more than 8 years but not more than 9 years	59.6%	Do.
(9)	more than 9 years but not more than 10 years	53.4%	Do.
(10)	more than 10 years but not more than 11 years	46.8%	Do.
(11)	more than 11 years but not more than 12 years	39.9%	Do.
(12)	more than 12 years	32.7%	Do.

Note.— In case the purchase invoice of the vehicle could not be produced for any reason, the cost of the vehicle for the purpose of levy of tax shall be the present cost of a vehicle manufactured by the same manufacturer which is closest in weight to the vehicle on which tax is being levied.

PART III

Serial No.	Stage when refund is claimed	Refund for removal, suspension or cancellation of registration	Refund per quarter (for not using the vehicle)
(1)	(2)	(3)	(4)
	If the period elapsed after payment of one time tax on the motor cycle or tri-cycle or motor vehicle (including tri-cycle) used for carriage of goods or materials [1][or for carriage of not more than six passengers for hire or reward and fitted with fare meter] is,—		
	(1) less than one year	.. 95.8% of the one time tax paid.	0.9% of the one time tax paid.
	(2) more than 1 year but not more than 2 years.	91.3% Do.	0.9% Do.
	(3) more than 2 year but not more than 3 years.	86.7% Do.	0.9% Do.

1 These words were inserted by Mah. 12 of 2010, s. 6(*d*).

Serial No.	Stage when refund is claimed	Refund for removal, No. suspension or cancellation of registration	Refund per quarter (for not using the vehicle)
(1)	(2)	(3)	(4)
	(4) more than 3 years but not more than 4 years.	81.8% Do.	0.9% Do.
	(5) more than 4 years but not more than 5 years.	76.6% Do.	1.0% Do.
	(6) more than 5 years but not more than 6 years.	71.2% Do.	1.0% Do.
	(7) more than 6 years but not more than 7 years.	65.6% Do.	1.0% Do.
	(8) more than 7 years but not more than 8 years.	59.6% Do.	1.0% Do.
	(9) more than 8 years but not more than 9 years.	53.4% Do.	1.0% Do.
	(10) more than 9 years but not more than 10 years.	46.8% Do.	1.1% Do.

(11) more than 10 years but not more than 11 years.	39.9%	Do.	1.1%	Do.
(12) more than 11 years but not more than 12 years.	32.7%	Do.	1.1%	Do.
(13) more than 12 years but not more than 13 years.	25.1%	Do.	1.1%	Do.
(14) more than 13 years but not more than 14 years.	17.2%	Do.	1.1%	Do.
(15) more than 14 year.	Nil	. .	Nil	. .

Note.— No refund would be admissible for a vehicle beyond 14 years of its first registration.]

[1][THIRD SCHEDULE

[*See* section 3 (*1-D*) and section 9 (*6*) and (*7*)]

PART I

Description of Motor Vehicle	One time tax at the time of registration
(1)	(2)
Motor Cars and omni buses . .	
[2][(*1*) Petrol driven vehicles:	
(*a*) 11% of the cost of vehicle, if the cost of the vehicle is upto Rs. 10 lakhs ;	
(*b*) 12% of the cost of vehicle, if the cost of the vehicle exceeds Rs. 10 lakhs but does not exceed Rs. 20 lakhs ;	
(*c*) 13% of the cost of vehicle, if the cost of vehicle exceeds Rs. 20 lakhs ;	
(*2*) Diesel driven vehicles :	
(*a*) 13% of the cost of vehicle, if the cost of the vehicle is upto Rs. 10 lakhs ;	
(*b*) 14% of the cost of vehicle, if the cost of the vehicle exceeds Rs. 10 lakhs but does not exceed Rs. 20 lakhs ;	
(*c*) 15% of the cost of vehicle, if the cost of the vehicle exceeds Rs. 20 lakhs ;	
(*3*) Compressed Natural Gas (CNG) or Liquified petroleum Gas (LPG) driven new vehicle with original equipment fitted with CNG/LPG Kit by manufacturer:	
(*a*) 7% of the cost of vehicle, if the cost of the vehicle is upto Rs. 10 lakhs ;	
(*b*) 8% of the cost of vehicle, if the cost of the vehicle exceeds Rs. 10 lakhs but does not exceed Rs. 20 lakhs ;	
(*c*) 9% of the cost of vehicle, if the cost of the vehicle exceeds Rs. 20 lakhs;]	

1 This Schedule was substituted for the Fifth Schedule and Sixth Schedule by Mah. 2 of 1998, s. 12.

2 Clauses (*1*), (*2*), and (*3*) were substituted by Mah. 50 of 2017.s. 4.

PART II

Serial No.	Stage of Registration	One time tax payable if the vehicle is already registered
(1)	(2)	(3)
If the motor car or omni bus is already registered and its age from the month of first registration is,—		

(1) more than 1 year but not more than 2 years	97.2% of the one time tax payable under Part I.	
(2) more than 2 years but not more than 3 years	94.3%	Do.
(3) more than 3 years but not more than 4 years	91.2%	Do.
(4) more than 4 years but not more than 5 years	87.9%	Do.
(5) more than 5 years but not more than 6 years	84.5%	Do.
(6) more than 6 years but not more than 7 years	81.0%	Do.
(7) more than 7 years but not more than 8 years	77.2%	Do.
(8) more than 8 years but not more than 9 years	73.3%	Do.
(9) more than 9 years but not more than 10 years	69.1%	Do.
(10) more than 10 years but not more than 11 years 64.8%	Do.	
(11) more than 11 years but not more than 12 years 60.2%	Do.	
(12) more than 12 years but not more than 13 years 55.4%	Do.	
(13) more than 13 years but not more than 14 years 50.4%	Do.	
(14) more than 14 years but not more than 15 years 45.1%	Do.	
(15) more than 15 years but not more than 16 years 39.6%	Do.	
(16) more than 16 years but not more than 17 years 33.8%	Do.	
(17) more than 17 years.	27.7%	Do.

PART III

Serial No.	Stage when refund is claimed	Refund for removal, suspension or cancellation of registration	Refund per quarter (for not using the vehicle)	
(1)	(2)	(3)		(4)
	If the period elapsed after payment of one time tax on the motor car or omni bus is,—			
(1) less than one year	. . 97.2%	of the one time tax paid.	0.6%	of the one time tax paid.
(2) more than 1 year but not more than 2 years.	94.3% Do.	0.6%	Do.	

Serial No.	Stage when refund is claimed	Refund for removal, suspension or cancelation of registration	Refund per quarter (for not using the vehicle)	
(1)	(2)	(3)		(4)
(3) more than 2 years but not more than 3 years.	91.2%	Do.	0.6%	Do.
(4) more than 3 years but not more th			0.7%	Do.

years.				
(5) more than 4 years but not more than 5 years.	84.5%	Do.	0.7%	Do.
(6) more than 5 years but not more than 6 years.	81.0%	Do.	0.7%	Do.
(7) more than 6 years but not more than 7 years.	77.2%	Do.	0.7%	Do.
(8) more than 7 years but not more than 8 years.	73.3%	Do.	0.7%	Do.
(9) more than 8 years but not more than 9 years.	69.1%	Do.	0.7%	Do.
(10) more than 9 years but not more than 10 years.	64.8%	Do.	0.8%	Do.
(11) more than 10 years but not more than 11 years.	60.2%	Do.	0.8%	Do.
(12) more than 11 years but not more than 12 years.	55.4%	Do.	0.8%	Do.
(13) more than 12 years but not more than 13 years.	50.4%	Do.	0.8%	Do.
(14) more than 13 years but not more than 14 years.	45.1%	Do.	0.8%	Do.
(15) more than 14 years but not more than 15 years.	39.6%	Do.	0.8%	Do.
(16) more than 15 years but not more than 16 years.	33.8%	Do.	0.9%	Do.
(17) more than 16 years but not more than 17 years.	27.7%	Do.	0.9%	Do.
(18) more than 17 years but not more than 18 years.	21.2%	Do.	0.9%	Do.
(19) more than 18 years but not more than 19 years.	14.5%	Do.	0.9%	Do.
(20) more than 19 years.	. . Nil.		Nil.	

Note.— No refund would be admissible for a vehicle beyond nineteen years of its first registration.]

[1][FOURTH SCHEDULE]

[*See* section 11 (*2*) (*c*)]

Name of the local body	Amount to be paid Rs.
1	2
Bhor Municipality	1,679
[2]* * * * *	*
[2]* * * * *	*
[2]* * * *	*

Jawahar Municipality	3,377
Phaltan Municipality	864
Mangalwedha Municipality	2,828
Sangli Municipality	6,455
Budhgaon Village Panchayat	3,469
Kurundwad Municipality	361
[2]* * * * *	*
Murud Municipality	235
Shrivardhan Municipality	181
Kolhapur Municipality	15,485
Ichalkaranji Municipality	189
Vadgaon Municipality	1,614
Gadhinglaj Municipality	364
Malkapur Municipality	497
Miraj Municipality	1,000
District Local Board, Kolhapur	2,07,007

1 This heading was substituted for the heading "SEVENTH SCHEDULE" by Mah. 2 of 1998, s. 13.

2 The entries relating to the following Municipalities were deleted by the Maharashtra Adaptation of Laws (State and Concurrent Subjects) Order, 1960, *Schedule* :—

	Name of the local Authority	Amount to be paid Rs.
(*a*)	Himmatnagar Municipality	379.00
(*b*)	Idar Municipality	61.00
(*c*)	Santrampur Municipality	938.00
(*d*)	Gamdevi Municipality	705.00
(*e*)	Bilimora Municipality	300.00
(*f*)	Navsari Municipality	5,576.00
(*g*)	Unjha Municipality	275.00
(*h*)	Mehsane Municipality	145.00
(*i*)	Baroda Municipality	4,363.00
(*j*)	Dabhoi Municipality	121.00
(*k*)	Degham Municipality	200.00

[1][FIFTH SCHEDULE

(*See* section 3A)

Sr. No.	Class and age of vehicle Environment	Rate of tax in rupees
(1)	(2)	(3)
(1)	Non-transport vehicles which have completed 15 years from the date of their first registration, for every 5 years in lump sum, after completion of such 15 years,—	
	(*a*) Two wheeler	2000
	(*b*) Other than two wheeler (Petrol driven vehicles)	3000

	(*c*) Other than two wheeler (Diesel driven vehicles)	3500.
(2)	(I) Transport vehicles which have completed 8 years from the date of their first registration, and not running on Compressed Natural Gas (CNG) or Liquefied Petroleum Gas (LPG), for every 5 years in lump sum, after completion of such 8 years,—	
	(*a*) Three wheeler auto-rickshaw	750
	(*b*) Taxis fitted with fare meters and permitted to carry not more than six passengers and Jeep type motor cab (black and yellow).	1250
	(*c*) Tourist taxi	2500
	(*d*) Light goods vehicles	2500.
	(II) Transport vehicles which have completed 15 years from the date of their first registration, and running on Compressed Natural Gas (CNG) or Liquefied Petroleum Gas (LPG), for every 5 years in lump sum, after completion of such 15 years,—	
	(*a*) Three wheeler auto-rickshaw	750
	(*b*) Taxis fitted with fare meters and permitted to carry not more than six passengers and Jeep type motor cab (black and yellow).	1250
	(*c*) Tourist taxi	2500
	(*d*) Light goods vehicles	2500.
(3)	Transport vehicles other than those covered in entry (*2*) above, which have completed 8 years from the date of their first registration, thereafter for every year,—	

1 This Schedule was added by Mah. 30 of 2010, s. 5.

FIFTH SCHEDULE—*contd.*

(1)	(2)	(3)
	(*a*) Medium Heavy and Articulated goods vehicles with gross vehicle weight more than 7500 kg.	10 per cent. of annual tax.
	(*b*) Contract carriage buses and motor vehicles covered under Clause A-VII of the First	2.5 per cent. of annual tax.

Schedule.

(*c*) Private service vehicles	2.5 per cent. of annual tax.
(*d*) Tourist buses	2.5 per cent. of annual tax.
(*e*) Camper Van (Transport), Stage Carriage Vehicle, Special Purpose Vehicle, Mobile Clinic, Ambulance, X-Ray Van, Library Van, Mobile Workshop, Cash Van, Hearse, Animal Ambulance, Fire Brigade Vehicles and motor vehicles covered under Clause A-VI of the	2.5 per cent. of annual tax.]