THE TELANGANA MOTOR VEHICLES TAXATION ACT, 1963.

ACT NO. 5 OF 1963.

(UPDATED UPTO AMENDMENT ACT NO. 6 OF 2023)

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THE TELANGANA MOTOR VEHICLES TAXATION ACT, 1963.[1]

ACT NO. 5 OF 1963.

1. (1) This Act may be called the [2]Telangana Motor Vehicles Taxation Act, 1963. **Short title, extent and commencement.**

(2) It extends to the whole of the State of [2]Telangana.

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

(a) **"Government"** means the State Government;

[4][(aa) "Cost of the Vehicle" means in the case of motor vehicle manufactured in India the basic manufacturing cost and excise duty plus sales tax / GST or any other levy as may be applicable without allowing any cash or trade discount:

Explanation:

(i) The cost of the vehicle shall not be less than the ex-showroom price of the vehicle fixed by manufacturer.

1. The Andhra Pradesh Motor Vehicles Taxation Act, 1963 received the assent of the President on the 2nd February, 1963. The said Act in force in the combined State, as on 02.06.2014, has been adapted to the State of Telangana, under section 101 of the Andhra Pradesh Reorganisation Act, 2014 (Central Act 6 of 2014) vide. the Notification issued in G.O.Ms.No.2, TR&B (TR.I) Department, dated 17.06.2014.

2. Substituted by G.O.Ms.No.2, TR&B (TR.I) Department, dated 17.06.2014.

3. Came into force on 1st April, 1963.

4. Inserted by Act No.6 of 2023.

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

(b) **"laden weight"** in relation to a motor vehicle or a trailer attached to it means, if a permit is issued to the motor vehicle under the Motor Vehicles Act, 1939 (hereinafter referred to as the 'Motor Vehicles Act'), the maximum laden weight specified for the motor vehicle or the trailer in such permit; if no such permit is issued, the maximum laden weight specified for the motor vehicle or the trailer in the certificate of registration of the motor vehicle, and in case such weight is not specified in such certificate, the maximum laden weight of the motor vehicle or the trailer determined in such manner as may be prescribed;

(c) **'licensing officer'** means an officer appointed by the Government as such for the purposes of this Act;

(d) **'notification'** means a notification published in the [5]Telangana Gazette and the expression 'notified' shall be construed accordingly;

(e) **'prescribed'** means prescribed by rules made under this Act;

(f) **'registered owner'** means the person in whose name a motor vehicle is registered under the Motor Vehicles Act;

(g) **'State'** means the State of [4]Telangana;

(h) **'tax'** means the tax leviable under this Act;

(i) **'year'** means the financial year; 'half-year' means the first six months or the second six months of such year; and

5. Substituted by G.O.Ms.No.2, TR&B (TR.I) Department, dated 17.06.2014.

'quarter' means the first three months or the second three months of such half-year;

(j) words and expressions used but not defined in this Act, shall have the meanings assigned to them in the Motor Vehicles Act.

Levy of tax on motor vehicles.

3. (1) The Government may, by notification from time to time direct that a tax shall be levied on every motor vehicle used or kept for use, in a public place in the State.

(2) The notification issued under sub-section (1) shall specify the class of motor vehicles on which, the rates for the periods at which, and the date from which, the tax shall be levied:

Provided that the rates of tax shall not exceed the maximum specified in column (2) of the First Schedule in respect of the classes of motor vehicles fitted with pneumatic tyres specified in the corresponding entry in column (1) thereof; and one and a half times the said maximum in respect of such classes of motor vehicles as are fitted with non-pneumatic tyres:

6[Provided further that in the case of motor cycles with or without attachment, invalid carriages, the tax shall be levied at the rates specified in the Third Schedule:

Provided also that in the case of Construction Equipment vehicles including Road Rollers, the rate of tax shall be levied at the rate specified in the Fourth Schedule:

Provided also that in the case of three or four wheeler motor vehicles including Motor Cars coming under non-transport category, omni buses upto a seating capacity of (10) ten persons in all, new Motor Cabs and the Motor Cabs of other States that are entering into the rolls of this State by

6. Substituted by Act No.11 of 2010.

way of change of address or transfer of ownership, the tax shall be levied at the rates specified in the Sixth Schedule:

Provided also that Non-Transport Vehicles meant for carrying persons, owned by Companies/ Institutions/ Societies/Organisations upto a seating capacity of (10) ten in all and second or more personalized vehicles upto a seating capacity of (10) ten in all owned by an individual, the tax shall be levied at the rates specified in the Seventh Schedule.]

7[Provided also that in respect of Motor Vehicles operated with Battery/Compressed Natural Gas/Solar Energy, no tax shall be levied for a period of five years from the date to be notified.]

Levy of additional tax on vehicles

8[3-A. (1) Notwithstanding anything contained in section 3, it shall be competent for the Government to provided for levying an additional tax in respect of a motor vehicle specified in one category or class notified under section 3, if misused or used not in accordance with the purpose for which the

vehicle was registered, or the permit was granted, attracting higher rate of tax as a vehicle falling in another category or class:

Provided that the additional tax so levied shall be a sum equal to the difference of amount between the tax already levied and collected and the tax which shall be leviable in respect of such vehicle falling in another category.

(2) The registered owner or the person who is in possession or control of such vehicle misused or used not in accordance with the purpose for which the vehicle was registered or the permit was granted, shall pay the additional tax so levied under sub-section (1).

7. Inserted by Act No.32 of 1997.

8. Sections 3-A and 3-B, with marginal headings inserted by Act No.33 of 2006.

Levy of Green Tax.

3-B. There shall be levied and collected an additional tax called "Green Tax" in addition to the tax levied under section 3, on the motor vehicles suitable for use on roads for the purpose of implementation of various measures to control air pollution in such manner to such categories, such amounts as may be notified:

Provided that the rates of tax shall not exceed the maximum specified in the Fifth Schedule.]

Payment of tax and grant of licence.

4. (1) (a) The tax levied under this Act shall be paid in advance and in the manner specified in section 11, by the registered owner of the motor vehicle or any other person having possession or control thereof, at his choice, either quarterly, half-yearly or annually on a licence to be taken out by him for that quarter; half-year or year, within fifteen days from the commencement of the quarter, half-year or year, as the case may be. The tax for a half-yearly licence shall not exceed twice, and the tax for an annual licence shall not exceed four times, the tax for a quarterly licence. The Government may grant such rebate as may be prescribed in the case of half-yearly and annual licences.

9[(aa) Notwithstanding anything in clause (a), the tax levied under the second proviso to sub-section (2) of section 3 shall be for the life time of the motor vehicle and shall be paid in advance in lumpsum by the registered owner of the motor vehicle or any other person having possession or control thereof:

Provided that if the tax in respect of the motor vehicles referred to in the second proviso to sub-section (2) of section 3 has already been paid under sub-section (2) of section 3 prior to the 1st April, 1987 the tax specified under the aforesaid second proviso shall be levied after the expiry of the period for which the tax was so paid and such tax shall

9. Inserted by Act No.15 of 1987.

be paid within one month from the date of the expiry of the said period;]

(b) Where the tax for any motor vehicle has been paid for any quarter, half-year or year and the motor vehicle has not been used during the whole of that quarter, half-year or year or a continuous part thereof not being less than one month, a refund of the tax at such rates as may, from time to time, be notified by the Government; shall be payable subject to such conditions as may be ion.

10[(bb) Notwithstanding anything in clause (b), where lumpsum tax has been paid as specified in clause (aa) a refund of the tax at such rates as may be from time to time be notified by the Government, shall be payable subject to such conditions as may be specified in the notification in the case of removal of the vehicle to any other State on transfer of ownership or change of address.]

(2) Notwithstanding anything in sub-section (1), no person shall be liable to pay tax in respect of a motor vehicle for a particular period if the tax due in respect of that motor vehicle for that period has already been paid by some other person.

(3) (a) Where a tax in respect of a motor vehicle is paid by any person for a particular period or if no such tax is payable therefor, the licensing officer shall,-

(i) grant to such person a licence, in such form as may be notified by the Government, to use the motor vehicle in any public place in the State during the said period; and

(ii) record, in the certificate of registration in respect of the motor vehicle for which such certificate is granted under the Motor Vehicles Act, and, if no such certificate of

10. Inserted by Act No.15 of 1987.

registration is granted in respect of a motor vehicle, in a certificate in such form as may be notified by the Government, that the tax has been paid or that no tax is payable, in respect of the motor vehicle for the said period:

11[Provided that where a lumpsum tax is payable under this Act, payment of such tax by any person shall be recorded in the certificate of registration and no licence shall be granted to such person.]

(b) Every licence granted under clause (a) of this sub-section shall be valid throughout the State.

(4) Notwithstanding anything in section 3 or sub-section (1), the Government may, by notification from time to time, direct that a temporary licence for a period not exceeding thirty days at a time may be issued in respect of a motor vehicle of any class on payment of such tax, and subject to such conditions as may be specified in such notification:

Provided that the rate of tax shall not exceed the maxima specified in columns (2) and (3) of the Second Schedule in respect of the classes of motor vehicles, fitted with pneumatic tyres specified in the corresponding entry in column (1) thereof, and one and a half times the said maxima in respect of such classes of motor vehicles as are fitted with non-pneumatic tyres.

(5) No motor vehicle shall be used in any public place in the State at any time after the issue of a notification under sub-section (1) of section 3, unless a licence permitting its use during such time has been obtained as specified in clause (a) of sub-section (1) or sub-section (4).

11. Added by Act No.15 of 1987.

Display of licence on the motor vehicle and duty to stop it on demand by certain officers.

5. (1) (a) No motor vehicle shall be used in any public place, unless the licence granted in respect thereof under clause (a) of sub-section (3) of section 4, or under sub-section (4) of that section, is displayed on the motor vehicle in such manner as may be notified by the Government.

(b) If the licence is not so-displayed on the motor vehicle, the registered owner or the person having possession or control thereof shall be punishable with fine which may extend to fifty rupees.

(2) (a) Any officer of the Transport Department not below such rank as may be notified, or any police officer in uniform not below the rank of a Sub-Inspector, or such other officer as may be prescribed, may require the driver of any motor vehicle in any public place to stop that motor vehicle and cause it to remain stationary so long as may reasonably be necessary for the purpose of satisfying himself that a licence has been duly obtained in respect of such motor vehicle.

(b) Any person who wilfully fails to stop a motor vehicle when required to do so by an officer under clause (a) of this sub-section or resists such officer, shall be punishable with fine which may extend to fifty rupees.

Penalty for failure to pay tax.

6. If the tax due in respect of any motor vehicle has not been paid as specified in section 4, the registered owner or the person having the possession or control thereof shall, in addition to payment of the tax due, be liable to a penalty, which may extend to twice the quarterly tax in respect of that vehicle, to be levied by such officer, by order in writing and in such manner as may be prescribed:

12[Provided that if the lumpsum tax under this Act has not been paid, the registered owner or the person having

12. Added by Act No.15 of 1987.

possession or control thereof shall, in addition to payment of the tax due, be liable to penalty which may extend to twice the lumpsum tax payable under clause (aa) of sub-section (1) of section 4.]

Levy of tax on certain motor vehicles based on gross traffic earnings.

13[6A. Notwithstanding anything in sections 3, 4, 5, and 6,-

(1) every registered owner, who owns or keeps in his possession or control more than two thousand motor vehicles for plying on hire or reward, shall pay in respect of all such motor vehicles, a tax at such rate, not exceeding fifteen percentum of the gross traffic earnings, as may be specified by the Government, by notification, from time to time.

Explanation:- For the purposes of this section,-

(a) the term "gross traffic earning" shall mean the total amount collected towards fares, freights, including luggage charges and any amount collected towards hire or reward by or on behalf of such registered owner, either directly or indirectly, in respect of all the motor vehicles, as may be determined in the manner prescribed;

(b) while computing the "percentum of the gross traffic earning," the Government shall, as far as practicable, take into account the amount of tax collected for the preceding year from such owner, the changes in the rates of tax under clause (3) during the current year if any; and the approximate growth in the traffic during the current year.

(2) in order to determine the amount of tax payable under this section in any year, the registered owner shall make and deliver a declaration, within such time to such authority and in su ibed, stating the

gross traffic earning for the preceding year, together with ten percentum of such gross traffic earning and containing any

13. Section 6A with marginal heading inserted by Act No.15 of 1994.

other prescribed particulars, in respect of all motor vehicles used or kept for use by him in the State in the preceding year;

(3) on receipt of such declaration, the prescribed authority shall, on the basis of such declaration, determine the amount of tax to be paid by such registered owner provisionally and communicate the same to the registered owner by issuing an order of provisional assessment of tax for the year within such period and in such form as may be prescribed;

Provided that it shall be open to the prescribed authority to review any order of provisional assessment of tax for the year, in any case where it is considered necessary so to do and pass a fresh order of provisional assessment of tax;

14[(4) the amount of tax provisionally determined under clause (3) shall be paid by the registered owner of the motor vehicles or any other person having possession or control thereof, to the prescribed authority in twelve equal monthly instalments, to be paid on or before the fifteenth day for the month of April and on or before the tenth day for the remaining months in the calendar year, in the manner specified in section 11.]

(5) the registered owner shall there after deliver within the prescribed time, the final declaration stating the gross traffic earning of the year and containing such other particulars may be prescribed. Such declaration shall be accompanied, by the details of provisional payment of tax paid to the prescribed authority in pursuance of the order of provisional assessment issued for the year and by such other documents as may be prescribed;

14. Substituted by Act No.12 of 2002.

(6) on receipt of such final declaration, the prescribed authority shall verify the number of motor vehicles used or kept for use by the registered owner during the year for which the tax is payable, the amount of fares, freights, luggage charges and hire or rewards collected and such other particulars as may be deemed necessary and shall finally determine the amount of tax leviable at the rate fixed under clause (1), and communicate the same to the registered owner by issuing an order to final assessment of tax for the year in such form as may be prescribed;

(7) where the amount of tax is finally determined under clause (6), taking into consideration the amount paid by the registered owner or other person under clause (4), the difference, if any, that may be due shall be paid by, or refunded to, the registered owner in such manner and within such time as may be prescribed;

(8) the prescribed authority may, for purposes of this section, require the registered owner of the motor vehicle or the person having the possession or control thereof, to produce before it any accounts, registers, records or other documents or to furnish any information and examine the accounts, registers, records or other documents; and the registered owner or other person shall comply with any such requisition so made;

(9) the registered owner or other person having the possession or control of the motor vehicle who commits tax as required

under this section, shall be liable to pay such amount towards penalty, not exceeding one fourth of the amount of the tax payable, as may be levied by the prescribed authority.]

Recovery of tax, penalty or fine as an arrear of land revenue.

7. Any tax, penalty or fine due under this Act may be recovered in the same manner as an arrears of land revenue; the motor vehicle in respect of which the tax, penalty or fine is due or its accessories may be distrained and sold, whether or not such motor vehicle or accessories

are in the possession or control of the person liable to pay tax, penalty or fine.

Power to seize and detain motor vehicles in case of non-payment of tax.

8. Without prejudice to the provisions of sections 6 and 7, where any tax due in respect of any motor vehicle has not been paid as specified in section 4, such officer as may be prescribed, may seize and detain the motor vehicle in respect of which the tax is due under this Act and for this purpose take or cause to be taken any steps he may consider necessary for the temporary safe custody of the vehicle, until the tax due in respect of the vehicle is paid.

Exemption, reduction or other modification of tax.

9. (1) The Government may, by notification,-

(a) grant an exemption, make a reduction in the rate or order other modification not involving an enhancement in the rate, of the tax payable-

(i) by any person or class of persons, or

(ii) in respect of any motor vehicle or class of motor vehicles or motor vehicles running in any particular area; and

(b) cancel or vary such exemption, reduction or other modification.

(2) Any notification issued under sub-section (1) shall be laid, as soon as may be after it is issued, on the table of the Legislature of the State while it is in session for a total period of fourteen days which may be comprised in one session or in two successive sessions.

Provisions of this Act not to apply to the motor vehicles, designed and used solely for agricultural and mining purposes.

15[10. (1)] Nothing in this Act shall apply to a motor vehicle registered in the name of the owner or occupier of any agricultural land or mine if such land is under his personal cultivation or if such mine is being worked personally by him and such motor vehicle is designed and used solely for

15. Section 10 renumbered as 10 (1) by Act No.10 of 1974.

carrying out agricultural or mining operations on such land or mine or within a distance of fifteen miles from the limits of such land or mine.

16[(2) Notwithstanding anything contained in the Act, a tax at rupees twenty-five per quarter shall be levied on any vehicle specified in sub-section (1), when the vehicle is not used solely for carrying out such agricultural or mining operations but is used by its registered owner for any other purpose of his own.]

Explanation I.- For the purpose of this section, the expression "agricultural operation" shall mean tilling, sowing, harvesting, crushing of agricultural produce or any other similar operation carried out f re; but shall not include the

transporting of persons, manure or materials for the purpose of agriculture or the transporting of agricultural produce except when such transporting is made by the owner or occupier of the land for his own purposes –

(i) within a distance of fifteen miles from the limits of such land, or

(ii) to or from the nearest market place irrespective of the distance of such market place from the limits of such land.

Explanation II.- For the purpose of this section, "personal cultivation" means cultivation by a person of his own land and on his own account-

(1) by his own labour;

(2) by the labour of any member of his family; or

16. Sub-section (2) inserted by Act No.10 of 1974.

(3) by servants on wages payable in cash or in kind or both or by hired labour under his personal supervision or under the personal supervision of any of his relatives.

Explanation III.- For the purpose of this section, the expression 'mining operation' means any operation undertaken for the purpose of winning any mineral.

Manner of payment of dues under this Act.

17[11. Payment of every amount due under this Act shall be made, by the production before the licensing officer of a demand draft obtained from any scheduled bank as defined in the Reserve Bank of India Act, 1934, to the value for which payment is required or in such other manner as may be prescribed.]

Central Act 2 of 1934

Appeal.

18[12. Any person aggrieved-

(a) by an order of levy of additional tax imposed under section 3-A;

(b) by an order of levy under section 6; or

(c) by the seizure under section 8,

may, within a period of thirty days from the date of communication to him of the order of levy or the date of seizure, as the case may be, appeal to such authority in the manner and on payment of such fees, as may be prescribed.]

Protection of acts done in good faith.

13. No suit, prosecution or other legal proceeding shall be instituted against any person for anything which is, in good faith, done-or intended to be done under this Act or under the rules made thereunder.

17. Substituted by Act No.11 of 1971.

18. Substituted by Act No.11 of 2010.

Trial of offences.

14. No court inferior to that of a Second Class Magistrate shall try any offence punishable under this Act.

Procedure in certain cases.

15. (1) A court taking cognizance of an offence punishable under sub-section (1) or under sub-section (2) of section 5, in so far as it relates to wilful failure to stop a motor vehicle when required to do so by an officer, may state upon the summons to be served on the accused person that he-

(a) may appear by pleader and not in person, or

(b) may, by a specified date prior to the hearing of the charge, plead guilty to the charge by a registered letter addressed to the court and remit to the court such sum not exceeding fifty rupees, as the court may specify.

(2) Where an accused person pleads guilty and remits the sum specified by the court, no further proceedings in respect of the offence shall be taken against him.

Power to make rules.

16. (1) The Government may, by notification, make rules for carrying out all or any of the purposes of this Act.

(2) Any rule made under sub-section (1) may provide that a breach thereof shall be punishable with fine which may extend to fifty rupees.

(3) Every rule made under this section shall, immediately after it is made; be laid before each House of the State Legislature if it is in session and if it is not in session, in the session immediately following, for a total period of fourteen days which may be comprised in one session or in two successive sessions, and if, before the expiration of the session in which it is so laid or the session immediately following both Houses agree in making any modification in the rule or in the annulment of the rule, the rule shall thereafter have effect only in such modified form or stand annulled, as the case may be; so however that any

such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

Power to amend

17. (1) The Government may, by order, amend the

Schedules. Schedules.

19[(2) Any order issued under sub-section (1) shall be laid, as soon as may be after it is issued, on the table of the Legislature of the State.]

(3) When a Schedule is so amended, any reference to that Schedule in this Act shall be construed as a reference to such Schedule as so amended.

Repeals and savings.

18. The following Acts are hereby repealed:-

(i) the Andhra Pradesh (Andhra Area) Motor Vehicles Taxation Act, 1931,

(ii) the Andhra Pradesh (Telangana Area) Motor Vehicles Taxation Act, 1955, and

(iii) the Andhra Pradesh Motor Vehicles (Taxation of Passengers and Goods) Act, 1952:

Provided that such repeal shall not affect the previous operation of the said Acts or any right, privilege, obligation or liability already acquired, accrued or incurred thereunder, and subject thereto, anything done or any action taken (including any appointment, notification, notice, order, rule, form, certificate, licence or permit) in the exercise of any power conferred by or under the said Acts shall be deemed to have been done or taken in the exercise of the powers conferred by or under this Act as if this Act were in force on the date on which such thing was done or action was taken; and all arrears of tax and other amounts due at the

19. Substituted by Act No.6 of 2023.

commencement of this Act may be recovered as if they had accrued under this Act.

Power to remove difficulty.

19. If any difficulty arises in giving effect to the provisions of this Act in consequence of the transition to the said provisions from the corresponding provisions of the Acts in force immediately before the commencement of this Act or otherwise, the Government may, after previous publication by order published in the 20Telangana Gazette, make such provisions, not inconsistent with the purposes of this Act, as appear to them to be necessary or expedient for removing the difficulty.

20. Substituted by G.O.Ms.No.2, TR&B (TR.I) Department, dated 17.06.2014.

21THE FIRST SCHEDULE

[Proviso to sub-section (2) of section 3]

Classes of Motor Vehicles fitted with pneumatic tyres	Maximum quarterly rate of tax
(1)	(2)
	Rs. Ps.
1. Motor Vehicles including motor scooters and cycles with attachment for propelling the same by mechanical power not exceeding 406 Kgs., in weight unladen.	

(a) Bicycles below 350 CC if not used for drawing a trailer or side car.	60.00
(b) bicycles below 350 CC if used for drawing a trailer or side car and bicycles of and above 350 CC whether used for drawing a trailer or a side car or not.	70.00
(c) Tricycles	80.00
2. Invalid carriages	30.00
3. Goods Carriages	
(a) Vehicles not exceeding 300 Kgs., in laden weight.	600.00
(b) Vehicles exceeding 300 Kgs., but not exceeding 1000 Kgs., in laden weight.	750.00
(c) Vehicles exceeding 1000 Kgs., but not exceeding 1500 Kgs., in laden weight.	1050.00
(d) Vehicles exceeding 1500 Kgs., but not exceeding 3000 Kgs., in laden weight.	1200.00
(e) Vehicles exceeding 3000 Kgs., but not exceeding 4500 Kgs., in laden weight.	1350.00

21. First Schedule substituted by Act 11 of 1992.

(1)	(2)
	Rs. Ps.
(f) Vehicles exceeding 4500 Kgs., but not exceeding 5500 Kgs., in laden weight.	1800.00
(g) Vehicles exceeding 5500 Kgs., but not exceeding 9000 Kgs., in laden weight.	2400.00
(h) Vehicles exceeding 9000 Kgs., but not exceeding 12000 Kgs., in laden weight.	3000.00
(i) Vehicles exceeding 12000 Kgs., but not exceeding 15000 Kgs., in laden weight.	3600.00
(j) Vehicles exceeding 15000 Kgs., in laden weight (for every 250 Kgs. or part thereof in excess of 15,000 Kgs.)	3600.00 + 100.00
(k) Additional tax payable in respect of goods carriages used for drawing trailers;	
(i) For each trailer not exceeding 1,000 Kgs., in laden weight.	600.00
(ii) For each trailer exceeding 1,000 Kgs., but not exceeding 3000 Kgs., in laden weight	900.00
(iii) For each trailer exceeding 3,000 Kgs., in laden weight.	1200.00
Provided that two or more goods carriages shall not be chargeable under this clause in respect of the same trailers.	

4. Motor Vehicles plying for hire or used for transport of passengers and in respect of which permits have been issued under the Motor Vehicles Act, 1988,- **Central Act 59 of 1988.**

(i) Vehicles permitted to carry in all more than five persons. 250.00

(1)	(2)
	Rs. Ps.
(ii) Vehicles permitted to carry more than five persons but not more than seven persons in all for every person other than the driver which the vehicle is permitted to carry.	100.00
(iii) Vehicles permitted to carry more than six passengers and plying as stage Carriages on town service routes;	
(a) in respect of vehicles permitted to ply as Express Service for every passenger (other than the driver and the conductor) which the vehicle is permitted to carry.	600.00
(b) in respect of vehicles permitted to ply as ordinary services, for every passenger (other than the driver and Conductor) which the vehicle is permitted to carry.	500.00
(iv) Vehicles permitted to carry more than six passengers and plying as stage carriages on routes other than town service routes;	
(a) in respect of vehicles permitted to ply as Express Service for every passenger (other than the driver and conductor) which the vehicle is permitted to carry.	[22][4000.00]
(b) in respect of vehicles permitted to ply as ordinary services, for every passenger (other than the driver and conductor) which the vehicle is permitted to carry.	600.00
(v) vehicles permitted to carry more than six passengers and plying as contract carriages for every passenger (other than the driver and conductor) which vehicle is permitted to carry.	2000.00

22. Substituted by Act No.33 of 2006.

(1)	(2)
(vi) Vehicles permitted to carry more than six passengers and plying as contract carriages on inter-state routes on temporary permits under	
Rs. Ps.	
sub-section (8) of section 88 of the Motor Vehicles Act, 1988 and on intra-state routes (within the State of Telangana) for every passenger other than driver which the vehicle is per **Central Act 59 of 1988.**	000.00

(b) Contract carriages plying within the home district and any one contiguous district, for every passenger other than driver.	2000.00
(Vii) [23][XXX]	
5. Motor Vehicles not themselves constructed to carry any load other than water, fuel, accumulators, and other equipments used for the purpose of propulsion, loose tools and loose equipment use for haulage solely and weighing together with the large number of trailers proposed to be drawn.	1500.00
6. (i) Fire engines, fire tenders and road water sprinklers.	300.00
(ii) Additional tax payable in respect of such vehicle used for drawing trailers including fire engines and trailer pumps:	30.00
Provided that two or more vehicles shall not be chargeable under this clause in respect of the same trailer.	
7. Omni buses with a seating capacity of more than six (excluding driver) and used for transport of persons for every person (other than the driver).	200.00
8. Motor Vehicles other than those liable to tax under the foregoing provision of this Schedule:	
(a) weighing not more than 762 Kgs., unladen.	130.00

23. Item (vii) omitted by Act No.33 of 2006.

(1)	(2)
	Rs. Ps.
(b) weighing not more than 762 Kgs., but not more than 1,524 Kgs., unladen.	180.00
(c) weighing more than 1,524 Kgs., but not more than 2,286 Kgs., unladen.	230.00
(d) weighing more than 2,286 Kgs., but not more than 3,048 Kgs., unladen.	280.00
(e) weighing more than 3,048 Kgs., unladen but not weighing more than 4000 Kgs.	360.00
(f) weighing more than 4000 Kgs., unladen (for every 250 Kgs., or part thereof in excess of 4000 Kgs.,)	360.00 + 40.00
(g) Additional tax payable in respect of such vehicles used for drawing trailers:	
(i) for each trailer not exceeding 1,016 Kgs., in weight unladen.	80.00
(ii) for each trailer exceeding 1,016 Kgs., in weight unladen:	150.00

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

[24]SECOND SCHEDULE

[Proviso to sub-section (4) of section 4]

Classes of motor vehicles fitted with pneumatic tyres

Maximum tax

For a period not exceeding seven days	For a period exceeding seven days but not exceeding thirty days.

(1)	(2)	(3) Rs. Ps.	Rs. Ps.
1.	Motor cycles whether used for drawing a trailer or side car or not including Motor scooters and cycles with attachment for propelling the same by mechanical power.	12.00	40.00
2.	Invalid Carriage.	5.00	15.00
3.	Goods Carriages:		
	(a) Vehicles not exceeding 1,000 Kgs., in laden weight.	113.00	375.00
	(b) Vehicles exceeding 1,000 Kgs., but not exceeding 1,500 Kgs., in laden weight.	158.00	525.00
	(c) Vehicles exceeding 1,500 Kgs., but not exceeding 2,300 Kgs., in laden weight.	169.00	563.00
	(d) Vehicles exceeding 2,300 Kgs., but not exceeding 3,000 Kgs., in laden weight.	180.00	600.00
	(e) Vehicles exceeding 3,000 Kgs., but not exceeding 4,300 Kgs., in laden weight.	203.00	675.00

24. Second Schedule substituted by Act No.11 of 1992.

(1)	(2) Rs. Ps.	(3) Rs. Ps.
(f) Vehicles exceeding 4,300 Kgs., but not exceeding 5,600 Kgs., in laden weight.	270.00	900.00
(g) Vehicles exceeding 5,600 Kgs., but not exceeding 7,600 Kgs.,		

in laden weight	315.00	1050.00
(h) Vehicles exceeding 7,600 Kgs., but not exceeding 9,100 Kgs., in laden weight	360.00	1200.00
(i) Vehicles exceeding 9,100 Kgs., but not exceeding 10,700 Kgs., in laden weight.	450.00	1500.00
(j) Vehicles exceeding 10,700 Kgs., but not exceeding 12,700 Kgs., in laden weight.	495.00	1650.00
(k) Vehicles exceeding12,700 Kgs., but not exceeding 14,700 Kgs., in laden weight.	518.00	1725.00
(l) Vehicles exceeding 14,700 Kgs., but not exceeding 15,500 Kgs., in laden weight.	540.00	1800.00
(m) Vehicles exceeding 15,500 Kgs., in laden weight + 15.00	540.00 + 50.00 (for every 250 Kgs., or part thereof in excess of 15,500 Kgs., in laden weight)	1800.00 (for every 250 Kgs., or part thereof in excess of 15,500 Kgs., in laden weight)

(1) (2)	(3) Rs. Ps.	Rs. Ps.
(n) Additional tax payable in respect of vehicles used for drawing trailers:		
(i) for each trailer not exceeding 1,000 Kgs., in laden weight.	90.00	300.00
(ii) for each trailer exceeding 1,000 Kgs., but not exceeding 3,000 Kgs., in laden weight:	135.00	450.00
(iii) for each trailer exceeding 3,000 Kgs., in laden weight;	180.00	600.00
Provided that two or more vehicles shall not be chargeable under this clause in respect of the same trailer.		
4. Motor Vehicles plying for hire and used for the transport of		

passengers:		
(i) to carry in all not more than 4 persons.	38.00	125.00
(ii) to carry more than 4 persons but not more than 7 persons, for every person which the vehicle is so permitted to carry.	15.00	50.00
(iii) to carry more than 7 persons, for every person which the vehicle is so permitted to carry. [25][300.00	1000.00]	

25. Substituted by Act No.1 of 1997.

(1)	(2)	(3)
	Rs. Ps.	Rs. Ps.
5. Motor Vehicles other than those liable to tax under the foregoing provisions of this Schedule:		
(a) weighing not more than 762 Kgs., unladen.	20.00	65.00
(b) weighing more than762 Kgs., but not more than 2,286 Kgs., unladen.	35.00	115.00
(c) weighing more than 2,286 Kgs., unladen.	42.00	140.00
(d)additional tax payable in respect of such vehicles used for drawing trailers:		
(i) for each trailer not exceeding 1,016 Kgs., in weight unladen.	12.00	40.00
(ii) for each trailer exceeding 1,016 Kgs., in weight unladen:	23.00	75.00
Provided that two or more vehicles shall not be chargeable under this clause in respect of the same trailer.		

[26][THE THIRD SCHEDULE

(See second Proviso to sub-section (2) of section-3)

Sl.No.	Period/class of vehicle	Motor cycles including Tricycles, Motor Scooters and Cycles with or without attachment.		Invalid Carriage.
		Vehicles not exceeding 60 CC.	Vehicles exceeding	

1	2	3	4	5
1.	At the time of registration of new vehicles.	9% of the cost	9% of the cost	Rs.901/-
2.	If the vehicle is already registered and its age from the month of registration is:			
	(1) Not more than 2 years	8% cost of the vehicle	8% cost of the vehicle	Rs. 829/-
	(2) More than 2 years but not more than 3 years	7% cost of the vehicle	7% cost of the vehicle	Rs. 758/-
	(3) More than 3 years but not more than 4 years	6% cost of the vehicle	6% cost of the vehicle	Rs. 686/-
	(4) More than 4 years but not more than 5 years	5% cost of the vehicle	5% cost of the vehicle	Rs. 615/-

26. Substituted by Act No.11 of 2010 (Third & Fourth Schedules)

1	2	3	4	5
	(5) More than 5 years but not more than 6 years	4% cost of the vehicle	4% cost of the vehicle	Rs. 543/-
	(6) More than 6 years but not more than 7 years	3.5% cost of the vehicle	3.5% cost of the vehicle	Rs. 472/-
	(7) More than 7 years but not more than 8 years	3% cost of the vehicle	3% cost of the vehicle	Rs. 400/-
	(8) More than 8 years but not more than 9 years	2.5% cost of the vehicle	2.5% cost of the vehicle	Rs. 329/-
	(9) More than 9 years but not more than 10 years	2% cost of the vehicle	2% cost of the vehicle	Rs. 257/-

(10) More than 10 years but not more than 11years	1.5% cost of the vehicle	1.5% cost of the vehicle	Rs. 186/-
(11) More than 11years	1% cost of the vehicle	1% cost of the vehicle	Rs.114/-

[27]THE FOURTH SCHEDULE

(See Third Proviso to sub-section (2) of section 3)

Sl.No.	Period	Rate of tax on Road Rollers and Construction Equipment Vehicles.
1	2	3
1.	At the time of registration of new vehicle.	7.5% of the cost of the vehicle.
2.	If the vehicle is already registered and its age from the month of the registration is:	
	(i) Less than 3 years.	6.5% of the cost of the vehicle.
	(ii) More than 3 years but less than 6 years.	5.0% of the cost of the vehicle.
	(iii) More than 6 years.	4.0% of the cost of the vehicle]

27. Fourth Schedule substituted by Act No.11 of 2010.

[28][FIFTH SCHEDULE

(See sub-section (1) of section 3-B)

Sl.No.	Class of vehicles	Amount of Tax
(1)	(2)	(3)
1.	Motor vehicles other than Transport vehicles which have completed 15 years from the date of their registration,-	
	(i) Motor Cycle	Rs. 1000/- P.A.
	(ii) Other than motor Cycle	Rs. 5000/- P.A.
2.	Transport vehicles which have completed 7 years from the date of their registration.]	Rs. 5000/- P.A.

28. Added by Act No.33 of 2006.

[29][THE SIXTH SCHEDULE

(See Fourth Proviso to sub-section (2) of section 3)

1	2	3	4
Sl.No.	Period/Class of vehicle	Three or four wheeler motor vehicles including Motor Cars, Jeeps coming under non-transport category, omni buses upto a seating capacity of (10) ten persons in all and new Motor Cabs and the Motor Cabs of other States that are entering into the rolls of this State by way of change of address or transfer of ownership the cost of which does not exceed rupees ten lakhs.	Three or four wheeler motor vehicles including Motor Cars, Jeeps coming under non-transport category omni buses upto a seating capacity of (10) ten persons in all and new Motor Cabs and the Motor Cabs of other States that are entering into the rolls of this State by way of change of address or transfer of ownership the cost of which exceeds rupees ten lakhs.
1	At the time of registration of new vehicle.	12% of the cost of the vehicle.	14% of the cost of the vehicle.

29. Substituted by Act No.11 of 2010 (Sixth Schedule)

1	2	3	4
2.	If the vehicle is already registered and its age from the month of registration is:		
	(1) Not more than 2 years.	11% of the cost of the vehicle.	13.0% of the cost of the vehicle.
	(2) More than two years but not more than 3 years.	10.5% of the cost of the vehicle.	12.5% of the cost of the vehicle.
	(3) More than 3 years but not more than 4 years.	10% of the cost of the vehicle	12.0% of the cost of the vehicle
	(4) More than 4 years but not more than 5 years.	9.5% of the cost of the vehicle.	11.5% of the cost of the vehicle.

(5) More than 5 years but not more than 6 years.	9% of the cost of the vehicle.	11.0% of the cost of the vehicle.
(6) More than 6 years but not more than 7 years.	8.5% of the cost of the vehicle.	10.5% of the cost of the vehicle.
(7) More than 7 years but not more than 8 years.	8% of the cost of the vehicle.	10.0% of the cost of the vehicle.

(1)	(2)	(3)	(4)
	(8) More than 8 years but not more than 9 years.	7.5% of the cost of the vehicle	9.5% of the cost of the vehicle.
	(9) More than 9 years but not more than 10 years.	7% of the cost of the vehicle	9.0% of the cost of the vehicle.
	(10) More than 10 years but not more than 11 years.	6.5% of the cost of the vehicle.	8.5% of the cost of the vehicle.
	(11) More than 11 years but not more than 12 years.	6% of the cost of the vehicle.	8.0% of the cost of the vehicle.
	(12) More than 12 years.	5.5% of the cost of the vehicle.	7.5% of the cost of the vehicle.

[30][THE SEVENTH SCHEDULE

(See Fifth Proviso to sub-section (2) of section 3)

Sl.No.	Period/Class of vehicle	Non-Transport vehicles meant for carrying persons, owned by Companies/Institution/Societies/ Organisations upto a seating Capacity of (10) ten in all and

second or more personalized vehicles upto a seating capacity of (10) ten in all owned by an individual.

(1)	(2)	(3)
1.	At the time of registration of new vehicles	14% of the cost of the vehicle
2.	If the vehicle is already registered and its age from the month of registration is:	
	(1) Not more than 2 years.	13% of the cost of the vehicle.
	(2) More than 2 years but not more than 3 years	12.5% of the cost of the vehicle
	(3) More than 3 than 4 years.	12% of the cost of the vehicle. years but not more
	(4) More than 4 than 5 years.	11.5% of the cost of the vehicle. years but not more

30. Added by Act No.11 of 2010 (Seventh Schedule)

1	2	3
	(5) More than 5 years but not more than 6 years.	11% of the cost of the vehicle
	(6) More than 6 years but not more than 7 years.	10.5% of the cost of the vehicle
	(7) More than 7 years but not more than 8 years.	10% of the cost of the vehicle
	(8) More than 8 years but not more than 9 years.	9.5% of the cost of the vehicle
	(9) more than 9 years but not more than 10 years.	9% of the cost of the vehicle
	(10) More than 10 years but not more than 11 years.	8.5% of the cost of the vehicle.
	(11) More than 11 years but not more than 12 years.	8% of the cost of the vehicle
	(12) More than 12	7.5%

years.

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