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# मध्यप्रदेश राजपत्र

( असाधारण )  
प्राधिकार से प्रकाशित

क्रमांक 316]

भोपाल, सोमवार, दिनांक 22 जुलाई 2019—आषाढ़ 31, शक 1941

विधि और विधायी कार्य विभाग

भोपाल, दिनांक 22 जुलाई 2019

क्र. 12372-189-इक्कीस-अ-(प्रा.).—भारत के संविधान के अनुच्छेद 348 के खण्ड (3) के अनुसरण में, मध्यप्रदेश मोटरयान कराधान (संशोधन) विधेयक, 2019 (क्रमांक 24 सन् 2019) का अंग्रेजी अनुवाद राज्यपाल के प्राधिकार से एतद्द्वारा प्रकाशित किया जाता है.

मध्यप्रदेश के राज्यपाल के नाम से तथा आदेशानुसार,  
राजेश यादव, अतिरिक्त सचिव.

## MADHYA PRADESH BILL

No. 24 OF 2019

THE MADHYA PRADESH MOTORYAN KARADHAN (SANSHODHAN)  
VIDHEYAK, 2019

A Bill further to amend the Madhya Pradesh Motoryan Karadhan Adhiniyam, 1991.

Be it enacted by the Madhya Pradesh Legislature in the seventieth year of the Republic of India, as follows :—

## Short title.

1. This Act may be called the Madhya Pradesh Motoryan Karadhan (Sanshodhan) Adhiniyam, 1991.

## Amendment of Section 20.

2. In the proviso to Section 20 of the Madhya Pradesh Motoryan Karadhan Adhiniyam, 1991 (No. 25 of 1991) (hereinafter referred to as the principal Act), for the words “the amount of tax and penalty levied”, the words “fifty percent of the amount of tax and penalty levied” shall be substituted.

## Amendment of First Schedule.

3. In First Schedule to the principal Act,—

(i) in item IV PUBLIC SERVICE VEHICLE,—

(a) in sub-item (1), in clause (b), in column (2), for the figure and words “150 per seat per quarter”, the figure and words “150 per seat per month” shall be substituted;

(b) in sub-item (2), in column (2), for the figure “180”, the figure “200” shall be substituted;

(c) in sub-item (3), in clause (a), in column (2), for the figure “180” the figure “200” shall be substituted;

(ii) in item V GOODS CARRIAGE,—

(a) in sub-item (1), for the figure “12000”, the figure “28000” shall be substituted;

(b) for sub-item (2), the following sub-item shall be substituted, namely:—

“(2) Tax on such goods carriage which are registered in the State of Madhya Pradesh before 1st October, 2014, and which are having a capacity of more than 28000 kilogram shall be as follows:—

(a) more than 28000 kilogram, Rs. 9000 per quarter  
but not exceeding 29000 Kilogram.

(b) thereafter on every 1000 kilogram, Rs. 350 per quarter  
or part thereof.

**Explanation.**—The tax per quarter/lifetime shall be payable from the first day of the forthcoming quarter after the commencement of the Madhya Pradesh Motoryan Karadhan (Sanshodhan) Adhiniyam, 2019.”;

(c) for sub-item (3) and entries relating thereto, the following sub-item and entries relating thereto, shall be substituted, namely:—

“(3) Goods carriage registered in other States whose laden weight is—

(a) not exceeding 5000 Kilogram Rs. 500 per month

(b) Exceeding 5000 Kilogram, but Rs. 600 per month  
not exceeding 6000 Kilogram.

(c) thereafter for every 1000 Kilogram Rs. 100 per month”.;  
or part thereof.

(iii) for item VI, the following item shall be substituted, namely:—

“VI. PRIVATE SERVICE VEHICLE:

- (a) Having seating capacity exceeding 12+1 Rs. 200 per seat per month.
- (b) If, Private Service Vehicle has obtained the permit as per the provision of clause (a) of sub-section (1) of Section 87 of the Motor Vehicles Act, 1988 (No. 59 of 1988). Rs. 60 per seat per day in addition to tax as mentioned in sub-item (a).”;

(iv) for item VII, the Following item shall be substituted, namely:—

“VII EDUCATIONAL INSTITUTE BUS:

- (a) Seating capacity is more than 12+1 Rs. 12 per seat per annum.
- (b) Bus of educational institute (seating capacity more than 12+1) has obtained a permit as per clause (a) of sub-section (1) of Section 87 of the Motor Vehicles Act, 1988 (No. 59 of 1988). Rs. 60 per seat per day in addition to tax as mentioned in sub-item (a).”;

(v) in item VIII OTHER VEHICLES,—

(A) in sub-item (1), for clause (a), the following clause shall be substituted, namely:—

- “(a) the vehicles excluding items I, II and III and covered under Trade certificate or temporary registration and having unladen weight which does not exceed 5000 kilogram. Rs. 600 month.”;

(B) in sub-item (2), for clauses (a) and (b), the following clauses shall be substituted, namely:—

- “(a) Vehicles which have unladen Weight which does not exceed 3000 kilogram. Rs. 1000 per month
- (b) thereafter for every 1000 kg. and part thereof. Rs. 200 per month

**Note:—**The calculation of tax of goods carriage shall be done as determined for Gross Vehicle Weight in the Notification No. S. O. 3881 (A), dated 6-8-2018 of the Ministry of Raod Transport and Highways, Government of India.”;

(vi) in item IX TRANSFER TAX,—

(a) For sub-items (i) and (ii), the following sub-items shall be substituted, namely:—

“(i) Non-transport vehicle 20 percent of the total Lifetime Tax Paid at the time of registration.

(ii) Transport Vehicle,—

- (1) Motorcycle and vehicle having seating capacity upto 12+1. 10 percent of the total Lifetime Tax paid at the time of registration.
- (2) All passenger vehicles having seating capacity of 13+1 and above. Rs. 200 per seat on the registered capacity of the vehicle.

(3) Goods carriage	Rs. 500 for gross vehicle weight of vehicle per 1000 kgs or part thereof.
(4) Such vehicles which are not mentioned in any of the category of this Schedule.	Rs. 1500 for unladen weight of vehicle per 1000 kilograms or part thereof.

**Explanation.**—In case of transfer of vehicle because of the death of owner or transfer by Government through public auction under the provisions of sub-section (2) of Section 50 of the Motor Vehicles Act, 1988 (No. 59 of 1988) or the vehicles which are exempted from tax under the provisions of Section 11 and 21, the additional tax as mentioned in this Schedule shall not be payable for such vehicles.”;

(vii) in item X GREEN TAX,—

- (a) for the heading “Green Tax”, the heading “GREEN TAX on the vehicles apart from the vehicles run by battery” shall be substituted;
- (b) in sub-item (1), in clause (a), in column (2), for the word and figure “Rs. 500”, the word and figure “Rs. 2000” shall be substituted and in clause (b), in column (2), for the word and figure “Rs. 1000”, the word and figure “Rs. 5000” shall be substituted;
- (c) in sub-item (2), the clause (a), in column (2), for the word and figure “Rs. 500”, the word figure, “Rs. 1000” shall be substituted and in clause (b), in column (2), for the word and figure “Rs. 1000”, the word and figure “Rs. 2000” shall be substituted.

**Amendment of Second Schedule.**

4. In the Second Schedule to the principal Act,—

(i) in item 4A,—

- (a) for the words “up to Rs. 10 Lakh”, the words “less than Rs. 10 lakh” shall be substituted;
- (b) for clauses (a), (b), (c) and (d), the following clauses shall be substituted, namely:—

“(a) Driven by diesel	10 percent of the total standard price of the vehicle.
(b) Driven by petrol/Hybrid/CNG/LPG	8 percent of the total standard price of the vehicle.
(c) Driven by battery	4 percent of the total standard price of the vehicle.”;

(ii) in item 4B,—

- (a) for the words and figure “exceeding Rs. 10 Lakh”, the words and figure “from Rs. 10 Lakh and upto Rs. 20 Lakh” shall be substituted;
- (b) for clauses (a), (b), (c) and (d), the following clauses shall be substituted, namely:—

“(a) Driven by diesel	12 percent of the total standard price of the vehicle.
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- |                                     |   |
|-------------------------------------|---|
| (b) Driven by petrol/Hybrid/CNG/LPG | 10 percent of the total standard price of the vehicle.  |
| (c) Driven by battery               | 4 percent of the total standard price of the vehicle.”; |

(iii) after item 4B, the following item shall be inserted, namely:—

“4BA. Motorcycle and non-transport/transport vehicle having seating capacity upto 12+1 whose standard cost exceeding 20 Lakh,—

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|-------------------------------------|---|
| (a) Driven by diesel                | 16 percent of the total standard price of the vehicle.  |
| (b) Driven by petrol/Hybrid/CNG/LPG | 14 percent of the total standard price of the vehicle.  |
| (c) Driven by battery               | 4 percent of the total standard price of the vehicle.”; |

**Explanation.**—The vehicles sold by the Government in public auction, the tax shall be calculated for lifetime tax as per the provisions of item 4A, 4B and 4BA on the cost on which the Government had bought the vehicle.”;

(iv) after item 4C, the following item shall be inserted, namely:—

“4D. In case of non-transport vehicles flying in contravention of Section 49 of the Motor Vehicles Act, 1988 (No. 59 of 1988). Lifetime tax payable plus 20 percent extra of the total tax payable, which shall be effective from 01-09-2019.”;

(v) in item 7,—

- (a) in sub-item (a), in column (2), for the figure and words “4% of the standard price of vehicle”, the words and figure “Total load of Gross Vehicle Weight for every 1000 kgs or part thereof Rs. 3500” shall be substituted;
- (b) in sub-item (b), in column (2), for the figure and words “3% of the standard price of vehicle”, the words and figure “Total load of Gross Vehicle Weight for every 1000 kilograms or part thereof Rs. 2500”;

(c) after sub-item (b), the following note shall be inserted, namely:—

“**Note:** Such goods carriages whose laden weight is more than 28000 kilograms, the owner of the vehicle shall have as option for payment of tax as specified in sub-item (2) of item V of First Schedule.”;

(vi) for item 7A, the following item shall be substituted, namely:—

“7A. Such goods carriages after receiving no objection certificate from other States has been brought for registration in the State of Madhya Pradesh, the lifetime tax for vehicles shall be as follows:—

- |  |  |
|--|--|
| (a) Upto two years old vehicles from the date of registration to the date of issue of no objection certificate.  | The Gross Vehicle Weight for every 1000 kilogram or part thereof Rs. 6000.   |
| (b) more than two years old vehicles from the date of registration to date of issue of no objection certificate. | The Gross Vehicle Weight for every 1000 kilogram or part thereof Rs. 4000.”; |

(vii) for item 8, the following item shall be substituted, namely:—

“8. Goods Carriage—

Lifetime tax of goods carriage 8 percent of the standard price

**Explanation.**—The standard price of the goods carriage means—

- (i) Such goods carriages with a body made by the manufacturer, the standard price recovered by the dealer or the standard price determined by the Transport Department, whichever is higher.
- (ii) In case the dealer has sold vehicle in the form of chassis, the standard price recovered by the dealer plus the standard price of the body made by the body builder authorised by the Transport Department, shall be the total standard price of said vehicle.”;

(viii) in item 9, in column (2), for the figure “6%” the figure “10%” shall be substituted;

(xi) for item 10, the following item shall be substituted, namely:—

“10. The lifetime tax for the vehicles which do not fall in any of the category of this Schedule and with were registered before 1st October, 2014 in the State of Madhya Pradesh shall be as follow:—

- (a) Upto three years old vehicles on 1st October, 2014. The unladen weight for every 1000 kilogram or part thereof Rs. 12000.
- (b) More than three years old vehicles on 1st October, 2014. The unladen weight for every 1000 kilogram or part thereof Rs. 9000.”;

(x) after item 10, the following item shall be inserted, namely:—

“10A. The lifetime tax for such vehicles which do not fall in any of the category of this Schedule and are brought from other States in the State of Madhya Pradesh for registration after obtaining no objection certificate shall be as follows:—

- (a) Upto two years old vehicles from the date of registration to the date of issue of no objection certificate. The unladen weight for every 1000 kilogram or part thereof Rs. 20000.
- (b) More than two years old vehicles from the date of registration to the date of issue of no objection certificate. The unladen weight for every 1000 kilogram or part thereof Rs. 15000.

#### STATEMENT OF OBJECTS AND REASONS

With a view to rationalize the motor vehicle tax, it is proposed to make suitable amendments in Section 20, First Schedule and Second Schedule of the Madhya Pradesh Motor Vehicle Tax Act, 1991 (No. 25 of 1991).

2. Hence this Bill.

BHOPAL :  
DATED The 16<sup>th</sup> July, 2019

GOVIND SINGH RAJPUT  
Member-in-Charge.