

Motor Vehicle Tax

The **Motor Vehicle Tax** is charged on the basis of the category to which a vehicle belongs. The motor vehicles are not only clearly differentiated by their design and carrying capacity but they are also categorized as **Commercial** and **Non-Commercial** types. The tables given below illustrates the tax structure for non-commercial motor vehicles followed by commercial motor vehicles.

One-Time Tax (OTT) for Non-Commercial Vehicles

SL	Vehicle Age	Motor-Cycle/Scooter			Car
	(in terms of years)	1-50 Kgs	51-100 Kgs	> 100 Kgs	Capacity: 3 to 5
1.	0 - 1	900/-	1,200/-	1,500/-	3,750/-
2.	1 - 2	840/-	1,120/-	1,400/-	3,500/-
3.	2 - 3	780/-	1,040/-	1,300/-	3,250/-
4.	3 - 4	720/-	960/-	1,200/-	3,000/-
5.	4 - 5	600/-	880/-	1,100/-	2,750/-
6.	5 - 6	600/-	800/-	1,000/-	2,500/-
7.	6 - 7	540/-	720/-	900/-	2,250/-
8.	7 - 8	480/-	640/-	800/-	2,000/-
9.	8 - 9	420/-	560/-	700/-	1,750/-
10.	9 - 10	360/-	480/-	600/-	1,500/-
11.	10 - 11	300/-	400/-	500/-	1,250/-
12.	11 - 12	240/-	320/-	400/-	1,000/-
13.	12 - 13	180/-	240/-	300/-	750/-
14.	13 - 14	120/-	160/-	200/-	500/-
15.	14 - onwards	60/-	80/-	100/-	250/-

Annual Tax Returns for Non-Commercial Vehicles

SL	Vehicle Age	Motor-Cycle/Scooter			Car
	(in terms of years)	1-50 Kgs	51-100 Kgs	> 100 Kgs	Capacity: 3 to 5
1.	0 - 1	840/-	1,120/-	1,400/-	3,500/-
2.	1 - 2	780/-	1,040/-	1,300/-	3,250/-
3.	2 - 3	720/-	960/-	1,200/-	3,000/-
4.	3 - 4	600/-	880/-	1,100/-	2,750/-
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11.	10 - 11	240/-	320/-	400/-	1,000/-
12.	11 - 12	180/-	240/-	300/-	750/-
13.	12 - 13	120/-	160/-	200/-	500/-
14.	13 - 14	60/-	80/-	100/-	250/-
15.	14 - onwards	0/-	0/-	0/-	0/-

Annual Tax Returns for Commercial Vehicles		
SL	Vehicle Description	Annual Vehicle Tax
1.	For vehicles of disabled persons	Rs. 17.50
2.	Commercial vehicles (without trailer)	<p>Rs. 500 per Ton on Gross Vehicle Weight and additional tax on each increment of 5 Ton as described below:</p> <p>% of annual tax as Additional Tax</p> <ul style="list-style-type: none"> ✓ Gross Wt upto 5 Tons : 0% ✓ Between 5-10 Tons : 10% ✓ Between 10-15 Tons : 20% ✓ Between 15-20 Tons : 30% ✓ Between 20-25 Tons : 40% ✓ Between 25-30 Tons : 50% ✓ Between 30-35 Tons : 60% ✓ Between 35-40 Tons : 70% ✓ Between 40-45 Tons : 80% ✓ Between 45-50 Tons : 90% ✓ Between 50-55 Tons : 100% <p>Note: If the gross vehicle weight is more than 55 tons then the additional tax will be charged as 100% of annual tax plus 10% extra for each 5 ton weight beyond 55 tons.</p>
3.	Motor-Cab and Omni Bus	
	✓ 3-Wheeler with maximum seating capacity of 4 passengers (excluding the driver)	Rs. 990/-
	✓ 3-Wheeler with seating capacity of between 6 to 8 passengers (excluding the driver)	Rs. 1,920/-
	✓ 4-Wheeler with maximum seating capacity of 4 passengers (excluding the driver)	Rs. 1,030/-
	✓ 4-Wheeler with seating capacity of 6 to 8 passengers (excluding the driver)	Rs. 4,800/-
	✓ Maximum seating capacity of 5 passengers (excluding the driver)	Rs. 1,250/-
4.	Seating Capacity more than 5 passengers (excluding the driver)	Rs. 200/- per Seat
5.	Goods Carrier, Motor Cab and Maxi Cab (excluding driver and conductor)	Rs. 200/- per Seat for general vehicles. For Express vehicles 5% more per seat, 25% more per seat for Semi-Deluxe vehicles, 50% more per seat for Deluxe vehicles and 60% more per seat for AC vehicles.
6.	Tractor (more than 25 HP) and Trailer's laden capacity upto 5 tons.	Rs. 5,000/- as One Time Tax .

7.	Trailer	Rs. 500/- per Ton on Gross Weight payable annually. Also, extra taxes payable for each increasing 5 ton as mentioned in sec (2).
8.	Tax Payable by other Motor Vehicles having unladen weight:	Rs. 1,250/-
	✓ 1 to 500 Kgs	Rs. 360/-
	✓ 500 to 2000 Kgs	Rs. 720/-
	✓ 2000 to 4000 Kgs	Rs. 1,440/-
	✓ 4000 to 8000 Kgs	Rs. 2,880/-
	✓ more than 8000 Kgs	Rs. 2,880/- plus Rs. 360 for each additional 1000 Kgs or its part.
9.	Goods Carrier (with Trailer)	<p>Rs. 600 per Ton on Gross Vehicle Weight and additional tax on each increment of 5 Ton as described below:</p> <p>% of annual tax as Additional Tax</p> <ul style="list-style-type: none"> ✓ Gross Wt upto 5 Tons : 0% ✓ Between 5-10 Tons : 10% ✓ Between 10-15 Tons : 20% ✓ Between 15-20 Tons : 30% ✓ Between 20-25 Tons : 40% ✓ Between 25-30 Tons : 50% ✓ Between 30-35 Tons : 60% ✓ Between 35-40 Tons : 70% ✓ Between 40-45 Tons : 80% ✓ Between 45-50 Tons : 90% ✓ Between 50-55 Tons : 100% <p>Note: If the gross vehicle weight is more than 55 tons then the additional tax will be charged as 100% of annual tax plus 10% extra for each 5 ton weight beyond 55 tons.</p>

Quarterly Tax Returns for Commercial Vehicles with 205-inch Wheel-Base

SL	Distance covered in three months time	Quarterly Tax
1.	The vehicle covers upto 9,000 kms	11,000/-
2.	The vehicle covers between 9,000 and 12,000 kms	12,667/-
3.	The vehicle covers between 12,000 and 15,000 kms	14,334/-
4.	The vehicle covers between 15,000 and 18,000 kms	16,000/-
5.	The vehicle covers between 18,000 and 22,500 kms	21,500/-
6.	The vehicle covers between 22,500 and 27,000 kms	27,000/-
7.	The vehicle covers between 27,000 and 31,500 kms	29,500/-
8.	The vehicle covers between 31,500 and 36,000 kms	32,000/-
9.	The vehicle covers more than 36,000 kms	32,000/-

Quarterly Tax Returns for General Bus based on Seats/Distance Travelled

SL	Distance covered in three months time	Quarterly Tax/Seat
1.	General Bus covers upto 9,000 kms	300/-
2.	General Bus covers between 9,000 and 12,000 kms	400/-
3.	General Bus covers between 12,000 and 15,000 kms	500/-
4.	General Bus covers between 15,000 and 18,000 kms	630/-

If the General Bus covers more than 18,000 kms then the quarterly tax will be calculated as Rs. 630/- plus Rs. 160/- per seat upto extra 4,500 kms in that quarter.

Note: 5% more per seat for Express Bus, 25% more per seat for Semi-Deluxe Bus, 50% more per seat for a Deluxe Bus and 60% more per seat for an AC Bus will be applicable as quarterly tax on per seat basis.

Minimum Passenger Seats as per Wheel-Base (in inches) of Bus

SL	Wheel-Base	Ordinary Bus	Express Bus	Semi-Deluxe Bus	Deluxe Bus
1.	228"	61	58	49	41
2.	216"	55	52	44	37
3.	210"	54	51	45	36
4.	206"	53	50	42	35
5.	205"	53	50	42	35
6.	204"	53	50	42	35
7.	203"	53	50	42	35
8.	190"	48	46	38	32
9.	180"	40	38	32	27
10.	179"	38	36	30	25
11.	176"	37	35	30	25
12.	167"	33	31	26	22
13.	166"	33	31	26	22
14.	165"	33	31	26	22
15.	163"	32	30	26	21
16.	153"	28	27	22	19
17.	142"	25	24	20	17

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