



The Nagaland Motor Vehicles Taxation Act, 1967

Act 1 of 1967

Keyword(s):

Certificate of Registration, Heavy Trailer, Licensing officer, Light Trailer, Medium Trailer, Motor Vehicle, Owner, Public Service Vehicle, Tax

Amendments appended: 5 of 1981, 10 of 1989, 7 of 1992, 5 of 1999

DISCLAIMER: This document is being furnished to you for your information by PRS Legislative Research (PRS). The contents of this document have been obtained from sources PRS believes to be reliable. These contents have not been independently verified, and PRS makes no representation or warranty as to the accuracy, completeness or correctness. In some cases the Principal Act and/or Amendment Act may not be available. Principal Acts may or may not include subsequent amendments. For authoritative text, please contact the relevant state department concerned or refer to the latest government publication or the gazette notification. Any person using this material should take their own professional and legal advice before acting on any information contained in this document. PRS or any persons connected with it do not accept any liability arising from the use of this document. PRS or any persons connected with it shall not be in any way responsible for any loss, damage, or distress to any person on account of any action taken or not taken on the basis of this document.

NAGALAND ACT 1 OF 1967.

[THE NAGALAND MOTOR VEHICLES TAXATION ACT, 1967.]

[Published in the Nagaland Gazette-Extraordinary, Dated the
13th March, 1967.]

**An Act to provide for the imposition of a tax on
Motor Vehicles in Nagaland.**

Preamble.—WHEREAS it is expedient to impose a tax on motor vehicles in Nagaland for the purposes hereinafter appearing ;

It is hereby enacted in the Eighteenth Year of the Republic of India as follows :—

Short title, extent and commencement.—1. (1) This Act may be called the Nagaland Motor Vehicles Taxation Act, 1967.

- (2) It shall extend to the whole of Nagaland.
- (3) It shall come into force on the 1st March, 1967.

Definitions.—2. In this Act, unless there be anything repugnant in the subject or context :—

- (a) "Certificate of registration" means a certificate of registration issued in accordance with rules for the time being in force made under the Motor Vehicles Act, 1939. (IV of 1939)
- (b) "Heavy Trailer" means a trailer exceeding $3\frac{1}{2}$ Metric tonne in case of both four wheeled and a single axle trailer, in weight laden.
- (c) "Licensing Officer" means an officer appointed by the State Government to perform the duties and exercise the powers respectively imposed or conferred upon a licensing officer by this Act.
- (d) "Local Authority" means a Town Committee, Local Board, or

any other authority entrusted by the Government with, or legally entitled to, the control or management of a municipal or local fund.

- (e) "Light Trailer" means a trailer not exceeding 2 Metric tonne in case of both four wheeled and a single axle trailer, in weight laden.
- (f) "Medium Trailer" means a trailer exceeding 2 Metric tonne but not exceeding $3\frac{1}{2}$ Metric tonne in case of both four wheeled and a single axle trailer, in weight laden.
- (g) "Motor Vehicle" shall have the same meaning as in the Motor Vehicles Act, 1939. (IV of 1939.)
- (h) "Owner" includes, in relation to a motor vehicle which is the subject of a hiring agreement or hire-purchase agreement, the person in possession of the vehicle under that agreement.
- (i) "Prescribed" means prescribed by rules made under this Act.
- (j) "Public Service Vehicle" means any motor vehicle used or adopted to be used for the carriage of passengers for hire or reward, and includes a motor cab, of passengers or for the contract carriage and stage carriage.
- (k) "Tax" means a tax imposed under this Act.

Exemption.—3. The State Government may by notification in the Official Gazette exclude either totally or partially any motor vehicle or class of motor vehicles from the operation of this Act.

Imposition Tax.—4. (1) Save as otherwise provided by this Act or by any rule made thereunder or by any other law for the time being in force no motor vehicle shall be used in Nagaland unless the owner thereof has paid in respect of it a tax at the appropriate rate specified in the schedule to this Act, and, save as hereinafter specified, such tax shall thereafter be payable annually notwithstanding that the motor vehicle may from time to time cease to be used ;

Provided that a motor vehicle in respect of which such tax becomes immediately payable on the date on which this Act comes into force may be

so used for the period of one month from that date notwithstanding that such tax has not been paid ;

Provided also that the owner of a Motor vehicle in respect of which a license fee has been paid to a local authority for a period ending the 31st March, 1967 shall be exempted from liability for the tax specified in the schedule to this Act in respect of any part of such period.

Tax one paid not releivable for same period.—(2) No person shall be liable to tax during any period on account of any taxable motor vehicle in respect of which the full tax for the same period has already been paid by some other person.

Payment of Tax.—5. Subject to the provisions of section 6,8 and 9, the tax payable under section 4 shall be payable in advance on or before the fifteenth day of April in each year by the owner of a motor vehicle on taking out and paying for a license under the provisions of this Act ;

Provided that the owner of a motor vehicle shall have the option of paying the tax in four equal instalments payable on or before the fifteenth day of April, July, October and January respectively.

Tax payable on first liability to tax.—6. When the tax on any motor vehicle becomes payable for the first time after the commencement of a financial year, the tax payable shall be one-twelfth of the appropriate annual tax for each calendar month or part of a calendar month in respect of which the tax has become payable.

Refund of tax.—7. Where any person has paid the tax or any instalment or instalments of tax in respect of a motor vehicle and proves to the satisfaction of the licensing officer that the registration or renewal of registration of the vehicle in respect of which the tax has been paid has been refused or cancelled he shall be entitled—

- (a) Where registration or renewal of registration has been refused, to the refund of the amount of tax paid in respect of the whole period after the date of refusal to grant or renew registration.
- (b) Where the registration of a motor vehicle has been cancelled, to a refund for each complete calendar month included in the period

for which such tax or instalment has been paid and which commences after the date on which the certificate of registration has been cancelled, of an amount equal to one-twelfth of the annual rate of the tax payable in respect of such vehicle.

Remission of tax for period during which vehicle is not used.—8.

Where any person who has paid a tax or instalment of tax proves to the satisfaction of the licensing officer that the motor vehicle, in respect of which such tax or instalment of the tax has been paid has not been used for a continuous period of not less than three calendar months since the tax or instalment of tax was last paid, then, when the tax or instalment of tax is next payable, he shall not be liable to pay any arrear of tax in respect of any complete calendar month comprised within the said continuous period, and if the tax or instalment of tax has been paid in respect of any complete calendar month comprised within the said continuous period, he shall be entitled, in respect of every such complete calendar month, to a deduction from the amount of tax or instalment of tax, which he would otherwise be liable to pay, of an amount equal to one-twelfth of the annual rate of tax payable in respect of the said vehicle ;

Provided that if the licensing officer is satisfied that a motor vehicle is or was rendered unfit to be brought into use during the period for which the tax is next payable he may in the alternative make a refund of the amount to which the owner is entitled as rebate as aforesaid.

Exemption from and remission of tax.—9. When the owner of any motor vehicle in respect of which the tax or instalment of tax has been paid, has occasion to withdraw the said motor vehicle from use for the whole of the period in respect of which the tax or any such instalment is again payable, he may, in lieu of paying such tax or instalment surrender to the licensing officer his last current licence relating to the said motor vehicle and shall thereupon be exempt from liability to pay the said tax or instalment of tax in respect of the said period.

Declaration by person keeping vehicle for use.—10. (1) The owner of every motor vehicle shall make a declaration in respect of it in the prescribed form stating the prescribed particulars and shall deliver the declaration within the prescribed time to the licensing officer and shall pay to the licensing officer the tax which he appears by such declaration to be liable to pay in respect of such vehicle.

(2) Where a motor vehicle is altered or used so as to render the owner thereof liable to the payment of an additional tax under section 11, such owner shall make within the prescribed time an additional declaration in the prescribed form showing the nature of the alterations made and shall deliver it to the licensing officer and shall pay to the licensing officer the additional tax payable under section 11 which he appears by such additional declaration to be liable to pay in respect of such vehicle.

Payment of additional tax—11. Where any motor vehicle in respect of which tax has been paid is altered or used in such a manner as to cause the vehicle to become a vehicle in respect of which a higher rate of tax is payable the owner thereof shall be liable to pay an additional tax of a sum which is equal to the difference between the tax already paid in respect of such vehicle and the tax which is payable in respect of such vehicle after its being so altered or used.

Grant of license—12. The licensing officer shall grant and deliver to every person, who pays him the tax or additional tax in respect of any motor vehicle, a license and token in the prescribed form.

Area over which license is valid—13. Every license granted under this Act shall be valid throughout the State of Nagaland save in so far as the right to ply a motor vehicle in any area or place or over any route which may be limited or regulated by or under any other enactment.

License to be exhibited on vehicle—14. (1) (a) The license granted or token delivered under this Act shall be displayed in or on the vehicle in such conspicuous manner as may be prescribed by rules made under this Act.

(b) Every public service vehicle designed and used to carry more than six persons or goods or both shall display in such conspicuous manner as may be prescribed by rules made under this Act, the number of such passengers and the weight of such goods or both which the said vehicle is authorised by the licensing authority to carry.

(c) The owner of any motor vehicle which does not comply with the preceding sub-section in so far as applicable shall be punishable with fine to the extent provided in section 15.

(2) Any Police Officer in uniform, not below the rank of Sub-Inspector, or any officer of the Motor Vehicle (Transport) Department established under section 133 A of the Motor Vehicles Act, 1939 (IV of 1939) and specially authorised, by notification in this behalf by the State Government may require the driver of a Motor Vehicle in a public place to stop the vehicle and cause it to remain stationary so long as may be reasonably necessary for the purpose of satisfying himself that the tax due in respect of such vehicle has been paid or that any other provisions of the Motor Vehicle Act, 1939 have been complied with.

(3) Any person in-charge of a motor vehicle who refuses or wilfully neglects to stop the motor vehicle, or to produce the license for examination, in compliance with the lawful directions of such officer shall be deemed to have contravened the provisions of section 14 (2) of this Act.

Penalties under this Act.—15. Whoever contravenes any of the provisions of this Act or any rule made thereunder shall, if no other penalty is elsewhere provided in this Act for such contravention, be punishable with a fine which may extend to fifty rupees, and in the event of such person having been previously convicted of an offence under this Act or under any rule made thereunder, with fine which may extend to one hundred rupees.

Recovery of tax.—16. When any person without any reasonable cause fails or refuses to pay the tax, the licensing officer may forward to the Deputy Commissioner a certificate over his signature specifying the amount of tax due from such person, and the Deputy Commissioner on receipt of such certificate, shall proceed to recover such tax including such penalty as he may deem fit not exceeding one half of the annual tax as if it were a public demand, recoverable under the Bengal Public Demands Recovery Act, 1913 (Bengal Act 3 of 1913).

Provided that the Deputy Commissioner shall not so proceed before the expiry of the period within which an appeal may be preferred under section 17, or, if such an appeal has been preferred, before it has been decided.

Appeal.—17. Any person aggrieved by an order relating to the assessment, imposition of recovery of a tax may within a period of thirty days from the date of such order prefer an appeal to the Deputy Commissioner, or, if the Deputy Commissioner is the officer who passed such

order, then to the Commissioner. Every order in appeal passed by a Deputy Commissioner or by a Commissioner under this section shall be final subject to revision by the State Government.

Bar to jurisdiction of Civil and Criminal Courts in matter of taxation—18. The liability of a person to pay the tax shall not be questioned or determined in any manner nor by any authority other than is provided in this Act or in rules made thereunder and no prosecution, suit or other proceeding shall lie against any Government servant for anything in good faith done or intended to be done under this Act.

Compounding of offences.—19. Where any person is accused of an offence under section 15, it shall be lawful for him to pay to the prescribed officer, by way of composition for such offence, a sum of money not exceeding such amount as may be prescribed together with the amount of tax, if any, which may be due from him. Such composition shall have the effect of an acquittal and no further proceeding shall be taken against such person in respect of such offence.

20. If a Licensing officer is satisfied that in respect of any Motor Vehicle—

(a) a declaration has not been delivered in accordance with the provision of section 10 within one month of the date on which such declaration was due, or

(b) any tax or additional tax payable under this Act has not been paid within one month of the date on which such tax was payable, or

(c) any penalty imposed under section 15 or fine imposed under section 19 has not been paid within one month of the date on which such penalty or fine was imposed; he may, notwithstanding anything contained in the Motor Vehicle Act, 1939 (IV of 1939) or any rules made thereunder, declare the certificate of registration of such Motor Vehicle to be suspended and such certificate shall be deemed to be suspended until the whole amount of tax penalty or fine, if any due in respect of such Motor Vehicle has been paid.

Cognisance of offence.—21 No Court inferior to that of a Magistrate of the first class or of a Magistrate of the second class specially empowered in this behalf by the State Government shall try any offence punishable under this Act.

Power of State Government to make rules.—22. (i) The State Government may, subject to the condition of previous publication make rules for carrying into effect the purposes of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, the State Government may make rules for all or any of the following purposes that is to say—

- (a) Prescribing the manner and the form in which and authority to which applications for licenses under this Act shall be presented.
- (b) Prescribing the form of any certificate, declaration, licence, notice, receipt or token, and the particulars to be stated therein, and the manner of exhibiting a license or token on a motor vehicle.
- (c) Prescribing the manner in which and the fees on payment of which, licenses granted under this Act may be transferred.
- (d) Prescribing generally the authorities by whom, and the manner in which any duties in respect of or incidental to the carrying into effect of the provisions of this Act may be performed.
- (e) Regulating the method of assessment, payment and recovery of the tax.
- (f) Regulating the manner in which exemptions from and remissions and refunds of the tax may be claimed and granted, and the extent to which exemptions from liability to the tax may be claimed in respect of any motor vehicle brought into and used in Nagaland by a person visiting or making a temporary stay in Nagaland.
- (g) Regulating the manner in which appeals may be instituted and heard.

(3) Every rule made under this Act shall be laid as soon as may after it is made, before the Legislative Assembly while it is in session for a total period of fourteen 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 session immediately following, the Legislative Assembly make any modification in the rule or decide that the rule should not be issued the rule shall thereafter 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 under that rule.

SCHEDULE

[See section 4(1)]

PART A

Vehicles other than those plying for hire or reward

Article No.	Description of Vehicles	Annual tax	Quarterly tax
(1)	(2)	(3)	(4)
		Rs.	Rs.
I	Cycles (including motor Scooters and Cycles with attachment for propelling the same by mechanical power)		
	A. <i>Bicycles</i> —		
	(i) not exceeding 90 kilogram in weight unladen.	25	8
	(ii) exceeding 90 kilogram in weight unladen.	40	12
	B. <i>Tricycles</i>	40	12
	C. <i>Additional Tax for Trailer or side car.</i>	9	3
II	Vehicles constructed and used solely for the conveyance of passengers and light personal luggage of passengers—		
	A. (i) 14 H. P. or less	90	27
	(ii) exceeding 14 H.P.	110	33
	B. <i>Additional tax for trailers drawn by vehicles covered by this article—</i>		

(1)	(2)	(3)	(4)
(i) Light trailer		25	8
(ii) Medium trailer		45	14
(iii) Heavy trailer		90	27
III Other vehicles—			
A. Vehicle used for transport of goods only—			
(i) Vehicles not exceeding 1000 Kg. in laden weight.		300	90
(ii) For every additional 500 Kg. or part thereof in laden weight.		70	21
B. Vehicles used partly for the conveyance of passengers and their personal luggage and partly for the conveyance of goods—			
(i) The tax payable under Article 11.			
(ii) An additional tax for each person in excess of six which the vehicle is designed to carry.		15	6
(iii) An additional tax for every ½ Metric tonne or part thereof of authorised load of goods—		40	12
C. Tractors—			
(i) Not exceeding 2 Metric tonne in weight.		45	14
(ii) exceeding 2 Metric tonne but not exceeding 3½ Metric tonne in weight.		90	27
(iii) exceeding 3½ Metric tonne in weight.		180	54
D. Additional tax for trailer drawn by vehicles covered by this article—			

(1)	(2)	(3)	(4)
(i) Light trailer		45	14
(ii) Medium trailer		90	27
(iii) Heavy trailer		180	54
<i>E. Mechanical Crane mounted on a Motor Vehicle—</i>			
(i) Light (Not exceeding 3 Metric tonne in weight)		45	14
(ii) Medium (exceeding 3 Metric tonne but not exceeding 5 Metric tonne)		90	27
(iii) Heavy (exceeding 5 Metric tonne)		180	54

PART B.

IV Vehicles plying for the hire for the conveyance of passengers and light personal luggage of passengers.

A. Motor Cabs and Taxis—

(i) Taxi cabs	250	75
(ii) Station Wagons and omnibus	300	90
(iii) State Transport Cars	300	90
(iv) Tourist Taxi	850	255
(v) Auto Rickshaw	100	30

(1)	(2)	(3)	(4)
	<i>B. State Carriage</i>		
	(i) For every seat authorised	40	12
V	<i>Vehicles used for the Transport of goods only—</i>		
	(i) For 1 Metric Tonne or less	300	90
	(ii) For each additional $\frac{1}{2}$ (half) Metric tonne	75	23
VI	<i>Vehicles authorised to ply partly for the conveyance of passengers and their personal luggage and partly for the conveyance of goods—</i>		
	Contract carriage (Casual)		
	(i) For every seat.	40	12
	(ii) An additional tax for every $\frac{1}{2}$ Metric tonne or part thereof of authorised load of goods.	100	30
VII	<i>Tractors—</i>		
	(i) Not exceeding 2 Metric tonne in weight.	115	36
	(ii) exceeding 2 Metric tonne but not exceeding $3\frac{1}{2}$ Metric tonne weight.	225	68
	(iii) Exceeding $3\frac{1}{2}$ Metric tonne in weight.	325	98
VIII	<i>Trailers drawn by vehicles covered by articles under Part B—</i>		
	(i) Light Trailer	90	27
	(ii) Medium Trailer	180	54
	(iii) Heavy Trailer	360	108

(1)	(2)	(3)	(4)
IX	<i>Vehicles authorised to ply for hire on a special route under a permit granted by the State Government.</i>	The appropriate tax payable under articles IV to VIII together with such additional fee as may be prescribed by the State Government.	
X	<i>Mechanical Crane, mounted on a Motor Vehicle—</i>		
	<i>(i) Light (Not exceeding 3 metric tonne in weight)</i>	115	36
	<i>(ii) Medium (exceeding 3 Metric tonne but not exceeding 5 Metric tonne)</i>	225	68
	<i>(iii) Heavy (exceeding 5 Metric tonne)</i>	325	98

The above taxes are for motor vehicles fitted with pneumatic tyres, a 50 per cent higher tax shall be liable on any Motor Vehicle, authorised to be fitted with solid or semi solid tyres. For trachid vehicles the taxes will be double of that prescribed for wheeled vehicles fitted with pneumatic tyres.

**THE NAGALAND MOTOR VEHICLE TAXATION
(AMENDMENT) ACT, 1981**

(NAGALAND ACT NO. 5 OF 1981)

(Received the assent of the Governor on 21st May, 1981)

An

Act

to amend the Nagaland Motor Vehicles Taxation Act, 1967.

It is hereby enacted in the thirty second year of the Republic of India as follows :—

1. Short title, extent and commencement.

(1) This Act may be called the Nagaland Motor Vehicles Taxation (Amendment) Act 1981.

(2) It shall come into force at once.

(3) It shall extend to the whole State of Nagaland.

2. The existing Schedule annexed to the Nagaland Motor Vehicles Taxation Act, 1967, hereinafter called the Principal Act, shall be amended and the following rates shall be substituted.

SCHEDULE
(See section 4(1))

PART—A

Vehicles other than those plying for hire or reward

Ar- ticle No.	Description of Vehicles	Annual tax	Qua- rterly tax
1	2	3	4
I.	Cycles (including motor scooters and cycles with attachment for propelling the same by mechanical power)		
	A. Bicycles :		
	(i) not exceeding 90 kilogram in weight unladen.		
	(ii) exceeding 90 kilogram in weight unladen	32	8
	B. Tricycles	52	13
	C. Additional Tax for Trailer or side car	52	13
		12	3
	Solely for the conveyance of passengers and light personal passengers and light personal luggage of passengers.		
	A. (i) 14 H.P. or less	112	28
	(ii) exceeding 14 H.P.	136	34
	B. Additional tax for trailers drawn by vehicles covered by this article—		
	(i) Light trailer	32	8
	(ii) Medium trailer	56	14
	(iii) Heavy trailer	110	28

1	2	3	4
III. Other Vehicles			
A. Vehicles used for transport of goods only—			
(i) Vehicles not exceeding 1000 kg in laden weight		360	90
(ii) For every additional 500 kg. or part thereof in laden weight		84	21
B. Vehicles used partly for the conveyance of passengers and their personal luggage and partly for the conveyance of goods.			
(i) The tax payable under Articles II			
(ii) An additional tax for person in excess of six which the vehicles is designed to carry		16	4
(iii) An additional tax for ½ Metric tonne or part there every ½ Metric tonne or part thereof authorised load of goods.		48	12
C. Tractors —			
(i) Not exceeding 2 Metric tonne in weight		52	13
(ii) exceeding 2 Metric tonne but not exceeding 3 ½ Metric tonne in weight		108	27
(iii) exceeding 3½ Metric tonne in weight		216	54
D. Additional tax for trailer drawn by vehicle covered by this article—			
(i) Light trailer		52	13
(ii) Medium trailer		108	27
(iii) Heavy trailer		216	54
E. Mechanical Crane mounted on a Motor Vehicle			
(i) Light (not exceeding 3 Metric tonne in weight)		52	13
(ii) medium (exceeding 3 Metric tonne but not exceeding 5 Metric tonne)		108	27
(iii) Heavy (exceeding 5 Metric tonne)		216	54

PART—B

IV.	Vehicle plying for the hire for the conveyance of passengers and light personal luggage of passengers		
	A. Motor Cars and Taxi:—		
	(i) Taxi cars	250	75
	(ii) Station Wagons and Omnibus	300	90
	(iii) State Transport Cars	360	90
	(iv) Tourist Taxi	1020	255
	(v) Auto Rickshaw	100	30
	B. State Carriage		
	(i) For every seat authorised	48	12
V.	Vehicles used for the Transport of goods only:—		
	(i) For 1 Metric tonne or less	300	90
	(ii) For each additional ½ Metric tonne	92	23
VI.	Vehicles authorised to ply partly for the conveyance of passengers and their personal luggage and partly for the conveyance of goods:—		
	A. Contract carriage (Casual)		
	(i) For every seat	48	12
	(ii) An additional tax for every ½ Metric tonne or part thereof authorised load of goods	120	30
VII.	Tractors:—		
	(i) Not exceeding 2 Metric tonne in weight	115	36
	(ii) exceeding 2 Metric tonne but not exceeding 3½ Metric tonne	225	68
	(iii) exceeding 3½ Metric tonne in weight	325	93

1	2	3	4
VIII	Trailer drawn by vehicles covered by articles under part B.	3	4
	(i) Light trailer	90	27
	(ii) Medium trailer	180	54
	(iii) Heavy trailer	360	108
IX.	Vehicles authorised to ply for hire on a special route under a permit granted by the State Government.	The appropriate tax payable under articles IV to VIII together with such additional fee as may be prescribed by the State Government	
X.	Mechanical Crane, mount on a motor Vehicles:—		
	(i) Light (Not exceeding 3 Metric tonne in weight)	140	36
	(ii) Medium (exceeding 3 Metric tonne but not exceeding 5 Metric tonne in weight)	272	68
	(iii) Heavy (exceeding 5 Metric tonne)	392	98

The above taxes are for motor vehicles fitted with pneumatic tyres, a 50 percent higher tax shall be liable on any Motor vehicle authorised to be fitted with solid or semi solid tyres. For trachid vehicles the taxes will be double of that prescribed for wheeled fitted with pneumatic tyres.

THE NAGALAND MOTOR VEHICLES TAXATION (AMENDMENT) ACT, 1989

(THE NAGALAND ACT NO 10 OF 1989)

*Received the assent of the Governor of Nagaland on 30th June '89
and published in Nagaland Gazette extraordinary dated
30th June '89.*

An

Act

to amend the Nagaland Motor Vehicles Taxation Act, 1967.

It is hereby enacted in the Fortieth year of the Republic of India as follows :—

1. Short title, extent and commencement.

(1) This Act may be called the Nagaland Motor Vehicles, Taxation (Amendment) Act, 1989.

(2) It shall come into force from 1st July, 1989.

(3) It shall extend to the whole State of Nagaland.

2. Amendment of Section 15.

In section 15 of the Nagaland Motor vehicles Taxation Act, 1967, herein after called the Principal Act, for the words "fifty rupees" substitute the words "One hundred rupees" and for the words "One hundred rupees" substitute the words "two hundred rupees".

3. The existing Schedule annexed to the Principal Act, shall be substituted as below :—

SCHEDULE

See Section 4 (1)

Article No.	Description of Vehicle	Proposed	
		Annual Tax (Rs.)	Quarterly Tax (Rs.)

PART—A

Vehicle other than those plying for hire or reward.

<i>Article No.</i>	<i>Description of Vehicle</i>	<i>Annual Tax (Rs.)</i>	<i>Quarterly Tax (Rs.)</i>
I.	Cycles (including motor scooters and cycles with attachment propelling the same by mechanical powers)		
A.	BI-CYCLES :		
(i)	Not exceeding 90 kilograms in weight unladen.	48	12
(ii)	Exceeding 90 kgs in weight unladen.	80	20
B.	TRI-CYCLE :		
	Additional tax for trailers of side car	18	5
II.	Vehicles constructed and use solely for the conveyance of passengers and light personal luggage of passengers.		
A.	(i) 14 H.P. or less	168	42
	(ii) Exceeding 14 H.P.	204	51
B.	Additional Tax for trailer drawn vehicles covered by this articles :		
	(i) Light trailer	48	12
	(ii) Medium	84	21
	(iii) Heavy	168	42
III.	OTHER VEHICLES		
A.	Vehicles use for Transport of Goods only.		
(i)	Vehicles not exceeding 1000 kg. in laden wt.	540	135
(ii)	For Every additional 500 kgs or part thereof in laden weight	128	32

<i>Article No.</i>	<i>Description of Vehicle</i>	<i>Annual Tax (Rs.)</i>	<i>Quarterly Tax (Rs.)</i>
B.	Vehicles used partly for the conveyance of passengers and for their personal luggage and partly for the conveyance of goods :		
(i)	The tax payable under Articles 15.		
(ii)	An additional tax for provision in excess of tax which the vehicle is designed to carry.	24	6
(iii)	An additional tax 1/2 metric tonne or part thereof.	72	24
C.	TRACTORS :		
(i)	Not exceeding 2 metric tonnes in weight	80	20
(ii)	Exceeding 2 metric tonnes but not exceeding 3 1/2 metric tonnes in weight.	164	41
(iii)	Exceeding 3 metric tonnes in weight.	324	81
D.	Additional Tax for vehicles covered by this Article :		
(i)	Light Trailer	80	20
(ii)	Medium Trailer	164	41
(iii)	Heavy Trailer	324	81
E.	Mechanical Crane mounted on a Motor Vehicle.		
(i)	Light (not exceeding 3 metric tonnes in weight)	80	20
(ii)	Medium (exceeding 3 metric tonnes)	164	41
(iii)	Heavy (exceeding 5 metric tonnes)	324	81

<i>Article No.</i>	<i>Description of Vehicle</i>	<i>Annual Tax (Rs.)</i>	<i>Quarterly Tax (Rs.)</i>
--------------------	-------------------------------	-------------------------	----------------------------

PART - B

IV.	Vehicle plying for hire for conveyance of passenger and light personal luggage of passengers.		
A.	Motor Cabs and Taxi :		
(i)	Taxi Cabs	400	125
(ii)	Station Wagon	500	150
(iii)	State Transport Cars	600	180
(iv)	Tourist Taxi	1600	450
(v)	Auto Rickshaw	150	50
B.	Stage Carriage		
(i)	For every seat authorised	60	15
V.	Vehicle used for the transport of goods only.		
(i)	For 1 Metric Tonne or less	450	135
(ii)	For each additional ½ metric tonne	140	35
VI.	Vehicle authorised to ply partly for the conveyance of passengers and their luggage and partly for the conveyance of goods.		
A.	Contract Carriage (Casual) :		
(i)	For every seat	60	15
(ii)	An additional for every ½ metric tonne on part thereof authorised load of goods.	180	45
VII.	Tractors		
(i)	Not exceeding 2 metric tonnes in weight.	172	50
(ii)	Exceeding 2 metric tonnes but not exceeding 3½ metric tonnes in weight.	340	100
(iii)	Exceeding 3½ metric tonnes in weight.	500	125
VIII.	Trailer drawn by vehicles covered by article under part-B.		
(i)	Light Trailer	150	50

<i>Article No.</i>	<i>Description of Vehicle</i>	<i>Annual Tax (Rs.)</i>	<i>Quarterly Tax (Rs.)</i>
(ii)	Medium Trailer	300	100
(iii)	Heavy Trailer	600	172
IX.	Vehicles authorise to ply for hire on a special route under a permit granted by the State Govt.	The appropriate tax payable under articles IV to VIII together with such additional fee as may be prescribed by the State Government.	
X.	Mechanical Crane mounted on a Motor Vehicle :		
(i)	Light (not exceeding 3 metric tonnes in weight)	210	60
(ii)	Medjum (exceeding 3 metric tonaes in weight but not exceeding 5 metric tonnes.)	410	120
(iii)	Heavy (exceeding 5 metric tonnes)	600	175

The above taxes are for motor vehicles, fitted with pneumatic tyres, A 50 percent higher tax shall be liable on any motor vehicle authorised to be fitted with solid or semi solid tyres, For trachid vehicles the taxes will be double of that prescribed for wheeler fitted with pneumatic tyres.

THE NAGALAND MOTOR VEHICLE TAXATION (THIRD AMENDMENT) ACT, 1992.

(THE NAGALAND ACT NO. 7 OF 1992)

Received the assent of the Governor of Nagaland on 25th April, 1992 and published in the Nagaland Gazette extraordinary dated 1 May, 92.

An

Act

to amend the Nagaland Motor Vehicles Taxation Act, 1967.

It is hereby enacted in the Forty third Year of the Republic of India as follows :—

1. Short title, extent and commencement

(1) This Act may be called the Nagaland Motor Vehicles Taxation (Amendment) Act, 1992.

(2) It shall come into force from the date of its publication in the official gazette.

(3) It shall extend to the whole State of Nagaland.

2. Amendment of Section 5

Section 5 of the Nagaland Motor Vehicles Taxation Act, 1967 hereinafter called the *principal Act*, may be renumbered as section 5 (1), and the following sub-section be added :—

SECTION 5 (2) : Notwithstanding anything contained in sections 4 (1), 5 (1), 6, 8 and 9, all non-transport (personalized) vehicles shall pay one time tax valid till the vehicle attains the age of 15 years at appropriate rates specified in the schedule II to this Act, with effect from the date to be notified.

3. Amendment of Section 7

The following sub-section shall be added to section 7 of the principal Act :

SECTION 7 (C) : Where registration of a Motor Vehicle has been cancelled in the case of a non-transport vehicle for which one time tax as prescribed under section 5 (2) has been paid, to a refund at the appropriate rates specified in the schedule III to this Act.

4. Amendment of the Schedules

The existing schedule annexed to the principal Act, shall be amended and renamed as Schedule I; and Schedule II and Schedule III be added to the existing Schedule as follows :—

SCHEDULE - I

TAXATION SCHEDULE

(Sec. Sec. 4 (1))

Article No.	Description of Vehicle	Annual tax Rs. NP.	Quarterly tax Rs. NP
	Motor vehicle fitted solely with pneumatic tyres		

PART-A

VEHICLES OTHER THAN THOSE PLYING FOR HIRE OR REWARD

I.	CYCLES (INCLUDING MOTOR SCOOTERS, CYCLES WITH ATTACHMENT PROPELLING THE SAME BY MECHANICAL POWER).		
a.	Cycles not exceeding 50 Kgs in weight unladen	36.00 —	9.00
b.	Cycle not exceeding 100 Kgs in weight unladen	48.00 —	12.00
c.	Cycle not exceeding 100 Kgs in weight unladen.	80.00 —	20.00
d.	Tricycles	100.00 —	25.00
e.	Additional Tax for drawing trailer or side Car.	18.00 —	5.00
II.	VEHICLES CONSTRUCTED AND USED SOLELY FOR THE CONVEYANCE OF PASSENGERS AND LIGHT PERSONAL LUGGAGE OF PASSENGERS.		
a.	(i) 14 H.p. or less	160.00 —	42.00
	(ii) Exceeding 14 H.P.	204.00 —	51.00
b.	Additional tax for trailer drawn by vehicle covered by this article.		
	(i) Light traifer	48.00 —	12.00

(ii) Medium	48.00 —	21.00
(iii) Heavy	168.00 —	42.00
III. VEHICLE USED PARTLY FOR THE CONVEYANCE OF PASSENGERS AND THEIR PERSONAL LUGGAGE AND PARTLY FOR THE CONVEYANCE OF GOODS.		
(i) Tax payable under article II, plus		
(ii) An additional tax for each person in excess of six which the vehicle designed to carry.	24.00 —	6.00
(iii) An additional tax for every one and half metric tonne or part thereof authorised load of goods.	72.00 —	24.00

PART - B

VEHICLE PLYING FOR HIRE OR REWARD

IV. Vehicle plying for hire for conveyance of passengers and light personal luggage of passengers.		
(a) Motor Cars/taxi		
(i) Local taxi (within municipal limit only)	400.00 —	125.00
(ii) Regional taxi	500.00 —	150.00
(iii) State Tourist taxi	600.00 —	180.00
(iv) All India Tourist taxi	1400.00 —	400.00
(v) Auto Taxi (Autorickshaw)	150.00 —	10.00
(b) State Carriage		
(i) For every seat authorised	60.00 —	15.00
V. Vehicle used for transport of goods only		
(i) For 1 metric tonne or less	450.00 —	135.00
(ii) For every additional ½ (half) metric tonne	140.00 —	35.00
VI. VEHICLE AUTHORISED TO PLY PARTLY FOR THE CONVEYANCE OF PASSENGERS AND THEIR LUGGAGE AND PARTLY FOR THE CONVEYANCE OF GOODS		

CASUAL CONTRACT CARRIAGE		
(i)	For every seat	75.00 – 20.00
(ii)	An additional tax for every ½ (half) metric tonne or part there of authorised load of goods.	180.00 – 45.00
VII. TRACTORS (USED AS HORSE FOR DRAWING TRAILER)		
(i)	Not exceeding 2 metric tonne in weight	172.00 – 50.00
(ii)	Exceeding 2 metric tonne but not exceeding 3½ metric tonne in weight.	340.00 – 100.00
(iii)	Exceeding 3½ metric tonne but not exceeding 5 metric tonne in weight.	600.00 – 172.00
(iv)	Exceeding 5 metric tonne in weight.	1000.00 – 300.00
VIII. TRAILER DRAWN VEHICLES COVERED BY ARTICLE VII UNDER PART-B		
(i)	For 1 metric tonne or less.	450.00 – 135.00
(ii)	For every additional ½ metric tonne	140.00 – 35.00
IX.	VEHICLE AUTHORISED TO PLY FOR HIRE ON A SPECIAL ROUTE UNDER A PERMIT GRANTED BY THE STATE GOVERNMENT.	The appropriate tax payable under Article IV to VIII together with such additional fee as may be prescribed by the Government.
X. MECHANICAL CRANE MOUNTED ON A MOTOR VEHICLES.		
(i)	Not exceeding 3000 Kgs in weight.	210.00 – 60.00
(ii)	Exceeding 3000 Kgs but not exceeding 5000 Kgs in weight.	410.00 – 120.00
(iii)	Exceeding 5000 Kgs but not exceeding 7000 Kgs in weight.	600.00 – 175.00

(iv)	Exceeding 7000 Kgs but not exceeding 9000 Kgs in weight.	800.00	-	250.00
(v)	Exceeding 9000 Kgs but not exceeding 12000 Kgs in weight.	1000.00	-	300.00
(vi)	Exceeding 12000 Kgs but not exceeding 15000 Kgs in weight.	1200.00	-	350.00
(vii)	Exceeding 1500 Kgs in weight for every 500 Kgs part thereof in excess of 15,000 Kgs.	35.00	-	10.00

XI. FIRE ENGINE TENDER AND ROAD WATER SPRINKLERS (IN WEIGHT LADEN)

a.	Not exceeding 3000 Kgs	200.00	-	60.00
b.	Exceeding 3000 Kgs but not exceeding 5000 Kgs.	400.00	-	120.00
c.	Exceeding 5000 Kgs but not exceeding 7000 Kgs.	600.00	-	175.00
d.	Exceeding 7000 Kgs but not exceeding 9000 Kgs.	800.00	-	250.00
e.	Exceeding 9000 Kgs but not exceeding 12000 Kgs.	1000.00	-	300.00
f.	Exceeding 12000 Kgs but not exceeding 15000 Kgs.	1200.00	-	350.00

SCHEDULE - II

(See Section 5 (2))

SCHEDULE OF ONE TIME TAX TWO WHEELERS TRICYCLES AND NON-TRANSPORT (PERSONALISED) VEHICLES : TWO WHEELERS

Sl. No.	Stage of Registration, if already registered its age from the month of its first registration.	-Below 90 -Kgs. Unladen Weight		-Above 90 -Kgs. Unladen Weight		-Side Cars		-Below -14 H.P.		-Above -14 H.P.		-Light Trailer -under section -Schedule part -IIA & B	
		Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.
1.	One time tax at the time of fresh registration.	540.00		905.00		198.00		1800.00		2250.00		540.00	
2.	More than 1 year old but not more than 2 years	580.00		885.00		188.00		1700.00		2150.00		510.00	
3.	" " 2 " " " " " 3 "	480.00		805.00		178.00		1700.00		2050.00		480.00	
4.	" " 3 " " " " " 4 "	450.00		755.00		168.00		1500.00		1950.00		450.00	
5.	" " 4 " " " " " 5 "	420.00		705.00		158.00		1400.00		1850.00		420.00	
6.	" " 5 " " " " " 6 "	390.00		655.00		148.00		1300.00		1710.00		390.00	
7.	" " 6 " " " " " 7 "	360.00		605.00		136.00		1200.00		1570.00		360.00	
8.	" " 7 " " " " " 8 "	330.00		555.00		124.00		1100.00		1430.00		330.00	
9.	" " 8 " " " " " 9 "	300.00		505.00		112.00		1000.00		1290.00		300.00	
10.	" " 9 " " " " " 10 "	270.00		455.00		100.00		900.00		1150.00		270.00	
11.	" " 10 " " " " " 11 "	225.00		380.00		84.00		800.00		980.00		225.00	
12.	" " 11 " " " " " 12 "	185.00		305.00		68.00		640.00		790.00		185.00	
13.	" " 12 " " " " " 13 "	140.00		230.00		52.00		490.00		600.00		140.00	
14.	" " 13 " " " " " 14 "	96.00		160.00		36.00		336.00		408.00		96.00	
15.	" " 14 " " " " " "	48.00		80.00		18.00		168.00		204.00		48.00	
	Amount of Rebate given	Rs. 180.00 = 25%		Rs. 295.00 = 24.5%		Rs. 82.00 = 26%		Rs. 720.00 = 28%		Rs. 810.00 = 26%		Rs. 182.00 = 25%	
	Interest and principal by 15 years if put in fixed deposits @ 10% P.A.	Rs. 810.00		Rs. 1357.00		Rs. 297.00		Rs. 2700.00		Rs. 3375.00		Rs. 180.00	

**The Nagaland Motor Vehicle Taxation (Amendment)
Act, 1999 (Act No. 5 of 1999).**

*[Received the assent of the Governor of Nagaland on 17th July
1999 and published in the Nagaland Gazette Extra-ordinary
dated 25th August 1999]*

An Act to further amend the Nagaland Motor Vehicles Taxation Act, 1967. (Act No : 1 of 1967)

It is hereby enacted in the Fiftieth year of the Republic of India as follows:

1. SHORT TITLE, EXTENT AND COMMENCEMENT :

- (i) This Act may be called the Nagaland Motor Vehicle Taxation (Amendment) Act, 1999.
- (ii) It shall extend to the whole State of Nagaland.
- (iii) It shall come into force from the date of its publication in the official Gazette.

2. AMENDMENT OF SCHEDULES.

The Schedule I, 'II and III to the Principal Act shall be substituted by the following :

**SCHEDULE -I
TAXATION SCHEDULE
(See Section 4. (1)**

Article No.	Description of vehicle.	Annual tax. Rs. Np.	Quarter tax Rs. Np.
-------------	-------------------------	------------------------	------------------------

Motor vehicles fitted with Pneumatic Tyre.

PART - A
VEHICLES OTHER THAN
THOSE PLYING FOR HIRE OR REWARD.

- I. CYCLES (INCLUDING MOTOR SCOOTERS, CYCLES WITH ATTACHMENT PROPELLING THE SAME BY MECHANICAL POWER)

ONE TIME TAX PAYABLE AS IN SCHEDULE - II

- II. VEHICLES CONSTRUCTED AND USED SOLELY FOR THE CONVEYANCE OF PASSENGERS AND LIGHT PERSONAL LUGGAGE OF PASSENGERS.

ONE TIME TAX PAYABLE AS IN SCHEDULE - II

- III. VEHICLES USED PARTLY FOR THE CONVEYANCE OF PASSENGERS AND THEIR PERSONAL LUGGAGE AND PARTLY FOR THE CONVEYANCE OF GOODS.

ONE TIME TAX PAYABLE AS IN SCHEDULE - II

- IV. (A) TRACTORS (AGRICULTURAL)

(1) Not exceeding 2000kgs GVW.	140.00.	35.00
(2) Exceeding 2000kgs but not exceeding 3500 kgs.	280.00	70.00
(3) Exceeding 3500 kgs.	560.00	140.00

- (B) TRAILERS DRAWN BY VEHICLES COVERED UNDER THIS ARTICLE.

(1) Light Trailer	200.00	50.00
(2) Medium Trailer	400.00	100.00
(3) Heavy Trailer	600.00	150.00

PART - B
VEHICLES PLYING FOR HIRE OR REWARD.

V. VEHICLE PLYING FOR HIRE OR FOR CONVEYANCE OF PASSENGERS AND LIGHT PERSONAL LUGGAGE OF PASSENGERS.

(a)	Motor Cab / Taxi.		
(i)	Local Taxi. (within municipal limit)	600.00	150.00
(ii)	Regional Taxi.	800.00	200.00
(iii)	State Tourist Taxi.	1000.00	250.00
(iv)	All India Tourist Taxi.	1800.00	450.00
(v)	Auto Taxi (Autorickshaw) (three seating capacity)	300.00	75.00
(vi)	Auto Taxi (Tempo) Basic plus for every additional seat above three.	40.00	10.00
(vii)	Maxi Cab. (Regional)	4000.00	1000.00
(viii)	Maxi Cab. (State)	5000.00	1250.00
(ix)	Maxi Cab (All India)	6000.00	1500.00
(b)	STAGE / CONTRACT CARRIAGES. (FOR EVERY SEAT AUTHORIZED)		
(i)	Rural Service Bus.	80.00	20.00
(ii)	Inter-District Bus.	120.00	30.00
(iii)	City Bus Service For every standing passenger (Not more than 10)	120.00 40.00	30.00 10.00
(iv)	Inter-State Bus.	300.00	75.00
(v)	All India Tourist Bus	300.00	75.00

VI. VEHICLE USED FOR TRANSPORT OF GOODS ONLY.

(i)	For the first 500 kgs or less.	340.00	85.00
(ii)	For every additional 500 kgs of load thereof.	150.00	38.00

VII. VEHICLE AUTHORIZED TO PLY PARTLY FOR THE CONVEYANCE OF PASSENGERS AND THEIR LUGGAGE AND PARTLY FOR THE CONVEYANCE OF GOODS.

CASUAL CONTRACT CARRIAGE.

(i)	For every seat authorised	120.00	30.00
(ii)	Additional Tax for every 500 kgs of authorized goods load thereof	240.00	60.00

VIII. TRACTOR (USED AS HORSE FOR DRAWING TRAILER)

(i)	Not exceeding 2000 kgs. ULW.	500.00	125.00
(ii)	Exceeding 2001 kgs upto 3500 kgs.	800.00	200.00
(iii)	Exceeding 3501 kgs upto 5000 kgs.	1100.00	275.00
(iv)	Exceeding 5001 kgs for every Additional 1500 kgs thereof.	300.00	75.00

IX. TRAILER DRAWN BY VEHICLE COVERED UNDER ARTICLE VII OF PART - B

(i)	For the first 500 kgs or less.	340.00	85.00
(ii)	For every additional 500 kgs of load thereof	150.00	38.00

X. VEHICLES AUTHORIZED TO PLY FOR HIRE ON A SPECIAL ROUTE UNDER A PERMIT GRANTED BY THE STATE GOVERNMENT. The appropriate tax payable under Articles IV to VIII together such additional fee as may be prescribed by the Government.

Xi. MECHANICAL CRANE MOUNTED ON A MOTOR VEHICLES.

(i)	Not exceeding 3000 kgs in GVW.	240.00	60.00
(ii)	Exceeding 3001 kgs upto 7000 kgs	460.00	115.00
(iii)	Exceeding 7001 kgs upto 10000 kgs	700.00	175.00
(iv)	Exceeding 1001 kgs for every Additional 1000 kgs.	300.00	75.00

XII. FIRE TENDER ENGINE AND WATER SPRINKLERS

(i)	Not exceeding 3000 kgs in GVW.	300.00	75.00
(ii)	Exceeding 3001 kgs upto 5000 kgs.	500.00	125.00
(iii)	Exceeding 5001 kgs upto 7000 kgs.	700.00	175.00.
(iv)	Exceeding 7001 kgs upto 9000 kgs.	900.00	225.00
(v)	Exceeding 9001 kgs upto 12000 kgs.	1100.00	275.00
(vi)	Exceeding 12000 kgs- for every Additional 2000 kgs.	300.00	75.00

SCHEDULE - II (See Section 5 (2)) SCHEDULE OF ONE TIME TAX FOR TWO WHEELER, TRI-CYCLE AND NON-TRANSPORT VEHICLE IN RUPEE

Sl. No.	Stage of Registration if already registered its age from the month of its First Registration.	Four Wheeler in Weight									Trailer drawn by vehicle			Additional tax for every 500 kgs authorised under Art-III of Part-A.		
		upto 50 cc	upto 100 cc	upto 150 cc	upto 250 cc	upto 500 cc	above 501 cc	Tri-cycle	side car	upto 750 kgs	upto 1000 kgs	Addition of Every 500 Kgs above 1000 kgs.	Covered under Art-III Part-A			
													Light		Medium	Heavy
1	One time tax at the time of fresh registration	720	980	1200	1680	1920	2400	2400	720	2400	3120	720	1200	2400	3120	1200
2	More than 1 year old but not more than 2 years old	580	910	1150	1600	1830	2280	2280	680	2280	2980	680	1150	2280	2980	1150
3	More than 2 years old but not more than 2 years old	640	890	1090	1510	1730	2160	2160	640	2160	2830	640	1090	2160	2830	1090
4	More than 3 years old but not more than 4 years old	500	810	1020	1420	1620	2030	2030	600	2030	2670	600	1020	2030	2670	1020
5	More than 4 years old but not more than 5 years old	560	750	950	1370	1510	1900	1900	560	1900	2500	560	950	1900	2500	950
6	More than 5 years old but not more than 6 years old	520	690	870	1220	1390	1760	1760	520	1760	2320	520	870	1760	2320	870
7	More than 6 years old but not more than 7 years old	470	630	790	1120	1270	1610	1610	470	1610	2120	70	790	1610	2120	790
8	More than 7 years old but not more than 8 years old	420	570	710	1010	1140	1450	1450	420	1450	1910	420	710	1450	1910	710
9	More than 8 years old but not more than 9 years old	370	510	630	900	1010	1290	1290	370	1290	1690	370	630	1290	1690	630
10	More than 9 years old but not more than 10 years old	320	440	550	780	880	1120	1120	320	1120	1470	320	550	1120	1470	550
11	More than 10 years old but not more than 11 years old	270	370	470	650	750	950	950	270	950	1240	270	470	950	1240	470
12	More than 11 years old but not more than 12 years old	220	300	380	540	610	770	770	220	770	1010	220	380	770	1010	380
13	More than 12 years old but not more than 13 years old	170	230	290	410	470	590	590	170	590	770	170	290	590	770	290
14	More than 13 years old but not more than 14 years old	120	160	200	280	320	400	400	120	400	520	120	200	400	520	200
15	More than 14 years old but not more than 15 years old	60	80	100	140	160	200	200	60	200	260	60	100	200	260	100

SCHEDULE - III [See Section 7 (c)]
STATEMENT INDICATING THE SCALE OF REFUND ON ONE TIME TAX PROVISION.

Sl. No.	If after registration or renewal cancellation of registration takes place.									Four Wheeler in Weight			Trailer drawn by vehicle			Additional tax for every 500 kgs authorised under Art-III of Part-A.
		upto 50 cc	upto 100 cc	upto 150 cc	upto 250 cc	upto 500 cc	above 501 cc	Tri- cycle	side car	upto 750 kgs	upto 1000 kgs	Addition of Every 500 Kgs above 1000 kgs.	Covered under Art-II Part-A			
													Light	Medium	Heavy	
1	Within 1 year of fresh registration	670	905	1120	1570	1800	2260	2260	670	2260	2940	670	1120	2260	2940	1120
2	After 1 year but within 2 years	630	850	1040	1460	1680	2120	2120	630	2120	2760	630	1040	2120	2760	1040
3	After 2 years but within 3 years	570	795	960	1350	1560	1920	1920	570	1920	2580	570	960	1920	2580	960
4	After 3 years but within 4 years	530	740	880	1240	1440	1840	1840	530	1840	2400	530	880	1840	2400	880
5	After 4 years but within 5 years	490	685	800	1130	1320	1700	1700	490	1700	2220	490	800	1700	2220	800
6	After 5 years but within 6 years	450	630	720	1020	1200	1560	1560	450	1560	2040	450	720	1560	2040	720
7	After 6 years but within 7 years	410	575	640	910	1080	1420	1420	410	1420	1860	410	640	1420	1860	640
8	After 7 years but within 8 years	370	520	560	800	960	1280	1280	370	1280	1680	370	560	1280	1680	580
9	After 8 years but within 9 years	320	465	480	690	840	1140	1140	320	1140	1500	320	480	1140	1500	480
10	After 9 years but within 10 years	270	410	400	580	720	1000	1000	270	1000	1320	270	400	1000	1320	400
11	After 10 years but within 11 years	220	355	320	470	600	860	860	220	860	1140	220	320	860	1140	320
12	After 11 years but within 12 years	170	300	240	360	480	720	720	170	720	960	170	240	720	960	240
13	After 12 years but within 13 years	120	245	160	250	360	580	580	120	580	780	120	160	580	780	160
14	After 13 years but within 14 years	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil