



The Chhattisgarh Motoryan Karadhan (Sanshodhan) Act, 2001

Act 22 of 2001

Keyword(s):
Motor Vehicle, Tax

Amendment appended: 22 of 2002

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ख) उपरोक्त उल्लेखित व्यक्तियों से भिन्न व्यक्तियों द्वारा क्रय किये गये तथा उनके स्वामित्व में, के यान.

यान की कीमत का 5 प्रतिशत

जो उपयोग के लिए ओमनीवस जिसके बैठने की क्षमता 6 यात्रियों से अधिक या 12 चात्रियों तक हो.

यान की कीमत का 6 प्रतिशत

ग) —

यान की कीमत से अभिप्रेत है व्यापारी द्वारा कर्तौ सहित वसूल की गई कीमत.

उपरोक्त यान के वर्ग के आधार पर जोल-वर्गीकरण कर की गणना करने के लिए यान स्वामी के लिये यह आवश्यक होगा कि वह व्यापारी द्वारा दी गई विक्रय रसीद यान के रजिस्ट्रीकरण के समय प्रस्तुत करें.

आटो रिक्शा तिपहिया में लोकप्रिय रूप से मान्य टैम्पो, विक्रम आदि सम्मिलित हैं."

रसन

छत्तीसगढ़ मोटरयान क़राधान (संशोधन) अध्यादेश, 2001 (क्रमांक 3 सन् 2001), एतद्द्वारा निरस्त किया जाता है.

रायपुर, दिनांक 19 सितम्बर 2001

क्रमांक 4831/21- प्रारूपण/2001.—भारत के संविधान के अनुच्छेद 348 के खण्ड (3) के अनुसार में छत्तीसगढ़ मोटरयान क़राधान अधिनियम, 2001 (क्र. 22 सन् 2001) का अंग्रेजी अनुवाद राज्यपाल के प्राधिकार से एतद्द्वारा प्रकाशित किया जाता है.

छत्तीसगढ़ के राज्यपाल के नाम से तथा आदेशानुसार,
आई. एस. उन्बोवेजा, उप-सचिव.

CHHATTISGARH ACT
(No. 22 of 2001)

THE CHHATTISGARH MOTORVAN KARADHAN (SANSODHAN) ACT, 2001

An Act further to amend Chhattisgarh Motorvan Karadhan Adhiniyam, 2001

Be it enacted by the Chhattisgarh Legislature in the Fifty second year of the Republic of India as follows :—

1. This Act may be called the Chhattisgarh Motorvan Karadhan (Sansodhan) Adhiniyam, 2001 (No. 22 of 2001).

2. For the first proviso of sub-section (1) of Section 3 of the Chhattisgarh Motorvan Karadhan Adhiniyam, 1991 (No. 25 of 1991) (hereinafter referred to as the Principal Act), the following

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proviso shall be substituted namely :—

"Provided that the life time tax shall be levied at the rates specified in the Second Schedule in respect of motor vehicles specified therein."

3. In sub-section (2) of Section 14 of the Principal Act, for the words 'first proviso of sub-section (1) of Section 3', the words "Second Schedule" shall be substituted.

Amendment of Section 14.

4. (1) In the First Schedule of Principal Act, for sub-clause (i) (a) and (b) of clause (1), sub-clause (i) of clause (2), sub-clause (ii) (a) and (b) of clause (3) sub-clause (ii) of clause (4), of sub-item (d) of item IV the following sub-item shall be substituted, namely :—

Amendment of First Schedule.

"(d) vehicles permitted to carry more than six passengers plying as stage carriage on routes other than city routes :—

- (1) In respect of vehicles permitted to ply as air-conditioned or deluxe or express service for every passenger which the vehicle is permitted to carry and where the total distance permitted to be covered by the service in a day—

(i) does not exceed 100 kms.

(a) for air-conditioned/deluxe service Rs. 250/- per seat per month

(b) for express service Rs. 200/- per seat per month

- (2) In respect of vehicles permitted to ply as ordinary service for every passenger which the vehicle is permitted to carry and where the total distance permitted to be covered by a vehicle in a day—

(i) does not exceed 100 kms. Rs. 160/- per seat per month

- (3) In the respect of vehicles of other State permitted to ply as air-conditioned/deluxe or express service for every passenger which the vehicle is permitted to carry and where the permit is countersigned—

(ii) without a reciprocal agreement :—

(a) for air-conditioned/deluxe service Rs. 40/- per seat per month plus Rs. 20/- for each 10 kms. or part thereof per seat per month.

(b) for express service Rs. 40/- per seat per month plus Rs. 15/- for each 10 kms. or part thereof per seat per month.

- (4) In respect of vehicle of other State permitted to ply as ordinary service for every passenger which the vehicle is permitted to carry and where the permit is countersigned—

(ii) without a reciprocal agreement— Rs. 40/- per seat per month plus Rs. 10/- for each 10 kms. or part thereof per seat per month.

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(2) For sub-item (f) of item IV clause (1) and (6) the following clause shall be substituted, namely :—

"(1) vehicle permitted to carry more than six passengers and plying as contract carriage covered by all India tourist permit issued by Chhattisgarh State under sub-section (9) of Sec. 88 of the Motor Vehicles Act, 1988 for each seat (other than the driver) which the vehicle is permitted to carry—

(a) Tourist vehicle other than Maxi cab—

(i) having seating arrangements under sub-rule (10) of rule 128 of the Central Motor Vehicle Rules 1989, with—

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| (a) seating layout two and two | Rs. 800/- per seat per month |
| (b) seating layout two and one | Rs. 950/- per seat per month |
| (c) seating layout one and one | Rs. 1250/- per seat per month |

(ii) for air-conditioned tourist bus (with any permitted seating layout) Rs. 950/- per seat per month

(b) Tourist vehicle Maxi-cab— Rs. 125/- per seat per month.

(6) vehicle permitted to carry more than six passengers and plying as contract carriage on temporary permit granted under clause (a) of sub-sec.(1) of Sec. 87 of the Motor Vehicles Act, 1988 for each seat (other than the driver) which the vehicle is permitted to carry.

50 paise for ordinary bus and one rupee for deluxe/air conditioned bus per seat per 10 kms. or part thereof for the entire distance to be covered in accordance with the conditions of the permit, in addition to tax paid under clause (c), (d), (e) or (f) (2) as the case may be."

(3) For sub-item (g) of item IV the following sub-item shall be substituted, namely :—

"(g) Motor vehicles plying without permit/authorisation

i. Vehicle other than Tourist vehicle or Deluxe bus

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|---|--|
| (a) Vehicle permitted to carry exceeding 3 but not exceeding 6 passengers (including driver). | Rs. 125/- per seat per month in accordance with entire registered seating capacity. |
| (b) Vehicle permitted to carry exceeding 6 but not exceeding 12 passengers (including driver). | Rs. 250/- per seat per month in accordance with entire registered seating capacity. |
| (c) Vehicle permitted to carry exceeding 12 but not exceeding 29 passengers (excluding driver). | Rs. 600/- per seat per month in accordance with entire registered seating capacity. |
| (d) Vehicle permitted to carry exceeding 29 passengers (excluding driver). | Rs. 1000/- per seat per month in accordance with entire registered seating capacity. |

2 Tourist vehicle/Deluxe bus

(a)	Tourist vehicle motor cab	Rs. 150/- per seat per month
(b)	Tourist vehicle maxi cab	Rs. 300/- per seat per month
(c)	Tourist vehicle/Deluxe bus other than motor cab & maxi cab having—	
	(i) seating layout two and two	Rs. 1600/- per seat per month
	(ii) Seating layout two and one or air-conditioned bus of any layout.	Rs. 1900/- per seat per month
	(iii) seating layout one and one	Rs. 2500/- per seat per month

(4) After Explanation (9) of item IV, the following explanation shall be inserted, namely:—

"Explanation (10) :— for the purpose of sub-clause (a) of clause (1) of sub item (1), in item IV in column (1) the physical verification of seating layout in a tourist vehicle shall be done by the Taxation Authority under the provision of sub-clause (10) of rule 128 of the Central Motor Vehicle Rules, 1989 and shall be entered in the certificate of registration and tax token and it shall be verified from time to time by the Taxation Authority or officers authorized by the State Government in this behalf under section 16 of Chhattisgarh Motoryan Karadhan Adhiniyam, 1991."

5. For the Second Schedule of the Principal Act the following Schedule shall be substituted, namely:—

Amendment of the Second Schedule.

"SECOND SCHEDULE
[See first proviso to sub section (1) of Section 3]

Description of Motor vehicles (1)	Rate of life time tax (2)
1. Motorcycles with or without attachment of any unladen weight.	4% of the cost of vehicle.
2. Motor cars of any unladen weight—	
(a) Cost of which does not exceed rupees five lacs.	5% of the cost of vehicle.
(b) Cost of which exceeds rupees five lacs.	6% of the cost of vehicle.
3. Invalid Carriage	Rs. 360/-
4. Auto-rickshaw three wheelers (Public Service Vehicle) plying for hire and reward and permitted to carry not more than six passengers—	
(a) Vehicle purchased after taking loans under various schemes and conditions as decided by the State Government by its notification, from time to time and owned by any person belonging to scheduled castes, scheduled tribes, other backward classes and minority community.	2% of the cost of vehicle.

	(1)	(2)
(b) Vehicle purchased and owned by the person other than the person mentioned in (a) above.		5% of the cost of vehicle.
5. Omnibus registered for private use having seating capacity exceeding 6 and up to 12 (excluding driver).		6% of the cost of vehicle.

Explanation :—

1. Cost of vehicle means cost including tax realized by the dealer.
2. For calculating the life time tax on the basis of the above class of vehicle, the owner of the vehicle shall be required to produce sale receipt issued by the dealer at the time of the registration of vehicle.
3. Auto-rickshaw three-wheeler includes vehicles popularly known as Tempo, Vikram etc."
6. Repeal and Saving

The Chhattisgarh Motoryan Karadhan (Sansodhan), Adhyadesh 2001, (No. 3 of 2001) is, hereby repealed.

CHHATTISGARH ADHINIYAM

(No. 22 of 2002)

THE CHHATTISGARH MOTORYAN KARADHAN (SANSHODHAN) ADHINIYAM, 2002

An Act further to amend Chhattisgarh Motoryan Karadhan Adhiniyam, 1991 (No. 25 of 1991).

Be it enacted by the Chhattisgarh Legislature in the Fifty Third year of the Republic of India as follows :—

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|----|---|------------------------------|
| 1. | This Act may be called the Chhattisgarh Motoryan Karadhan (Sanshodhan) Adhiniyam, 2002 (No. 22 of 2002). | Short Title. |
| 2. | <p>(i) After clause (b) of section 2 of the Chhattisgarh Motoryan Karadhan Adhiniyam, 1991 (No. 25 of 1991), (hereinafter referred to as the Principal Act), the following clause shall be inserted, namely :—</p> <p>"(ba) "Private Service Vehicle" includes a motor vehicle owned by a partnership firm, a body corporate, a company or a factory and does not include a motor vehicle used for public purposes".</p> <p>(ii) For clause (d) of Section 2 of the Principal Act, the following clause shall be substituted, namely :—</p> <p>"(d) "year" in case of a fleet owner means the financial year, and in any other cases, means a period of twelve months commencing on the first day of the month in which a motor vehicle is registered or a new registration mark is assigned to it under the Motor Vehicle Act, 1988 and a "quarter" means every three months commencing on the first day of the month in which a motor vehicle is registered or a new registration mark is assigned to it.</p> | Amendment in Section 2 |
| 3. | <p>In sub-section (1) of Section 13 of the Principal Act,—</p> <p>(i) For the words "one-third" and the words "not exceeding twice" the words "one-twelfth" and the words "equal to the outstanding and unpaid amount of tax" shall respectively be substituted.</p> <p>(ii) In proviso of above section for the words "one-tenth" and the words "each year or part thereof" the words "one-hundredth" and the words "each month or part thereof" shall respectively be substituted.</p> <p>(iii) After the above proviso the following second proviso shall be inserted, namely,—</p> <p>"Provided further that if the payment of penalty of any period is outstanding on 1-11-2000 and defaulter pays it before 1-11-2002, then he shall be given a rebate of 50% in the outstanding amount of penalty"</p> | Amendment in Section 13 (1). |
| 4. | <p>For Section 17 of the Principal Act, the following section shall be substituted, namely</p> <p>"17. Offences, penalties and Competent Court :— (1) An owner of a motor vehicle if</p> <p>(a) submits or allows to be submitted an incorrect or incomplete declaration or additional declaration under Section 8 or fails to submit a declaration or additional declaration as required under above section, or</p> | Amendment in Section 17 |

- (b) submits or allows to be submitted an incorrect or incomplete returns under express conditions of a permit of motor vehicle or taxi to submit a return as required under the conditions of permit. or
- (c) fraudulently or intentionally or otherwise contravenes the provisions of non-use of vehicle mentioned in sub-section (1) of Section 14 or rules made there-under. or
- (d) willfully acts in contravention of any of the provisions of this Act or any rules made there-under or any lawful orders passed in accordance therewith.

Shall be punishable with fine, which may extend to five thousand Rupees and for any second or subsequent offence with fine which shall not be less than five thousand Rupees and may extend up to ten thousand Rupees.

- (2) The amount of any tax under Section 3 and penalty under Section 15 shall be recoverable as if it were a fine.
- (3) Offence punishable under this Act shall be enquired into or tried by the court of Magistrate First Class.

Insertion of Section 17 A

5. After Section 17 of the Principal Act, the following section shall be inserted, namely :—

"17 A. Composition of offences :—(1) The Taxation Authority may, either before or after the institution of proceedings for any offence punishable under Section 17, compound such offences by way of composition thereof at the rate as state government may by notification specify in this behalf.

- (2) On payment by the defaulter such sum as may be determined by the Taxation Authority under sub-section (1), no further action shall be taken against him and if any proceedings in respect of such unlawful act has already been instituted against him in any court such payment shall have the effect of the exoneration or discharge."

Amendment in the first Schedule.

6. In the FIRST SCHEDULE of the Principal Act;

- (1) For sub-item (a), (b) and (c), of item IV, the following sub-items shall be substituted, namely :—

"(a) Vehicle permitted to carry not more than three passengers (motorcycle/ auto-rickshaw/3-wheeler/4-wheeler). Rs. 50.00 per seat per quarter

- (b) Vehicle permitted to carry more than three but not more than six passengers (3-wheeler/4-wheeler)

(i) covered with All India Tourist Permit. Rs. 200.00 per seat per quarter

(ii) covered with a Permit other than mentioned in (i) above. Rs. 150.00 per seat per quarter

(c) Vehicle permitted to carry more than six passengers & plying as stage carriage contract carriage on city routes or adjacent areas as notified by the state government time to time.

(i) in respect of vehicles permitted to ply as express service. Rs. 125.00 per Seat per quarter

(ii) in respect of vehicles permitted to ply as ordinary service. Rs. 100.00 per seat per quarter

(2) For clause (3) of sub-item (f), of item IV, the following clause shall be substituted, namely :—

"(3) Vehicle permitted to carry more than six passengers & plying as contract carriage covered by all India Tourist Permit issued by other state under sub-section (9) of Section 88 of the Motor Vehicle Act, 1998 for each seat (excluding driver) which the vehicle is permitted to carry—

(a) In respect of tourist vehicle plying on regular basis. Rs. 900.00 per seat per month

(b) In respect of tourist vehicle plying on casual basis other than regular basis and remains in the state not more than six days in a month. Rs. 120.00 per seat per three days"

(3) For sub-clause (i) and (ii) of clause (7) of sub-item (f), of item IV, the following sub-clauses shall be substituted, namely :—

(i) for ordinary bus Rs. 14.00 per seat per day.

(ii) For air-conditions/deluxe bus Rs. 20.00 per seat per day."

(4) For sub-item (a) of item V, the following sub-items shall be substituted, namely :—

"(a) The Gross Vehicle weight of which—

(i) does not exceed 2,000 kgs Rs. 300.00 per quarter

(ii) and thereafter for each additional 500 kgs. or part thereof. Rs. 75.00 per quarter

(5) After item VIII the following item shall be inserted, namely :—

"VIII. HARVESTER, CRANES AND RIG MACHINE
the un-laden weight of which :—

(i)	does not exceed 1000 kgs.	Rs. 200.00 per quarter
(ii)	and thereafter for each additional 1000 kgs. or part thereof.	Rs. 300.00 per quarter

(6) For item IX, the following item shall be substituted namely :—

"IX. All other motor vehicles not included in any of the class of vehicles specified in this schedule—

The unladen weight of which :—

(i)	Does not exceed 1,000 kgs.	Rs. 175.00 per quarter
(ii)	Exceeds 1,000 kgs but does not exceed 2,000 kgs.	Rs. 225.00 per quarter
(iii)	Exceeds 2,000 kgs but does not exceed 3,000 kgs	Rs. 325.00 per quarter
(iv)	Exceeds 3,000 kgs but does not exceed 4,000 kgs.	Rs. 425.00 per quarter
(v)	Exceeds 4,000 kgs but does not exceed 5,000 kgs.	Rs. 575.00 per quarter
(vi)	Exceeds 5,000 kgs but does not exceed 6,000 kgs.	Rs. 750.00 per quarter
(vii)	Exceeds 6,000 kgs but does not exceed 7,000 kgs.	Rs. 975.00 per quarter
(viii)	And thereafter for each additional 1,000 kgs. or part thereof.	Rs. 300.00 per quarter
(ix)	Tax for each trailer per quarter	Rs. 100.00 per quarter

Note :—(1) The rate of tax specified in this schedule are applicable to motor vehicles of respective class fitted with pneumatic tyres.

(2) The rate of tax in respect of a motor vehicles fitted with non-pneumatic tyres shall be one and half times the rates specified for a similar class of vehicle fitted with pneumatic tyres.

Amendment in the second schedule.

7.

In the SECOND SCHEDULE :—

(1) After item 5, the following item shall be inserted, namely :—

"6 Goods carriage not more than 3,500 kgs. Gross Vehicle weight the cost of which—

(a)	does not exceed Rs. 2.5 lacs	12% of the cost of vehicle
(b)	exceed Rs. 2.5 lacs	10% of the cost of vehicle

(2) After explanation 3, the following explanation shall be inserted, namely :—

"4. In respect of motor cycle, motor car, auto-rickshaw (three wheeler public service vehicle), omni bus registered for private use having seating capacity exceeding 6 and up to 12 (excluding driver) and goods carriage not more than 3,500 kgs. Gross Vehicle Weight, which are older than one year from the date of first registration, the computation of life time tax shall be made as is mentioned in part II of this Schedule

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- (3) The entries in the Second Schedule as amended shall be renumbered as Part I and after Part-I so renumbered, the following part shall be added namely :—

"PART II

Cost fixed in Rupees for the old Motor Vehicles according to age reckoned from the date of the first registration

S. No.	Class of Motor Vehicle	Age not more than 5 years.	More than 5 years but not more than 15 year	More than 15 years
(1)	(2)	(3)	(4)	(5)
1.	Motor Cycle :—			
	1. the unladen weight of which			
	(a) does not exceed 70 kgs.	current cost of vehicle.	8,000	6,000
	(b) exceed 70 kgs.			
	(i) up to 200 cc	current cost of vehicle.	15,000	8,000
	(ii) more than 200 cc but not more than 325 cc	current cost of vehicle	20,000	10,000
	(iii) more than 325 cc	current cost of vehicle.	30,000	15,000
2.	Motor Car :—			
	unladen weight of which :—			
	(a) does not exceed 800 kgs.	current cost of vehicle.	1,00,000	50,000
	(b) exceed 800 kgs but does not exceed 2,000 kgs.	current cost of vehicle.	1,50,000	1,00,000
	(c) exceed 2,000 kgs.	current cost of vehicle.	6,00,000	3,00,000
3.	Auto-rickshaw (Public Service Vehicle) :—			
	(a) does not exceed 3 seats excluding driver.	current cost of vehicle.	30,000	15,000
	(b) exceed 3 seats	current cost of vehicle	60,000	20,000

(1)	(2)	(3)	(4)	(5)
4.	Omni bus registered for private use having seating capacity exceeding 6 and up to 12 (excluding driver) :—			
	(a) cost of which at the time of first registration—			
	(i) does not exceed Rs. 2.5 lacs.	current cost of vehicle.	1,25,000	60,000
	(ii) exceed Rs. 2.5 lacs but does not exceed Rs. 4.0 lacs.	current cost of vehicle.	1,62,500	80,000
	(iii) exceed Rs. 4.0 lacs but does not exceed Rs. 5.5 lacs.	current cost of vehicle.	2,37,500	1,10,000
	(iv) exceed Rs. 5.5 lacs but does not exceed Rs. 8.0 lacs.	current cost of vehicle.	3,12,500	1,50,000
	(v) exceed Rs. 8.0 lacs	current cost of vehicle.	4,50,000	2,25,000
5.	Goods carriage which does not exceed 3,500 kgs. in gross vehicle weight—			
	(a) cost of which at the time of first registration—			
	(i) does not exceed Rs. 1.0 lacs.	current cost of vehicle.	50,000	25,000
	(ii) exceed Rs. 1.0 lacs but does not exceed Rs. 2.0 lacs.	current cost of vehicle.	75,000	35,000
	(iii) exceed Rs. 2.0 lacs but does not exceed Rs. 3.0 lacs.	current cost of vehicle.	1,25,000	60,000
	(iv) exceed Rs. 3.0 lacs but does not exceed 4.0 lacs.	current cost of vehicle.	1,75,000	75,000
	(v) exceed Rs. 4.0 lacs.	current cost of vehicle.	2,50,000	1,25,000

- Note :—**
- (i) Where the cost mentioned in column (4) and (5) in Part-II above is more than the current cost of a motor vehicle, the Taxation Authority shall take the current cost of such motor vehicle for the purpose of calculation of tax of this part.
 - (ii) Where a particular make and model of vehicle is out of manufacture and current cost is not possible to arrive at, last cost available at the discontinuation of manufacture of such make and model of vehicle shall be taken for the purposes of column 3 as current cost and the owner shall produce the proof to the satisfaction of the Taxation Authority.
 - (iii) Where the owner of a motor vehicle is unable to produce satisfactory proof as per note (ii) above, the current cost of such motor vehicle shall be reckoned at the rate of 25% more than the rate mentioned in column 4 of such category of motor vehicles in Part-II above.

8. For the THIRD SCHEDULE of the Principal Act, the following in SCHEDULE shall be substituted, namely :--

Amendment the third Schedule.

" THIRD SCHEDULE
(See Section 4)

Description of vehicles	Annual Tax for first seven or less vehicles in possession of a manufacturer or dealer	Annual Tax for additional seven or less vehicles in possession of a manufacturer or dealer
(1)	(2)	(3)
1. Mopeds & Motorized cycles (engine capacity not exceeding 50 cc)	Rs. 1000.00	Rs. 1000.00
2. Motor-Cycle other than mopeds & motorized cycles.	Rs. 1250.00	Rs. 1250.00
3. Three wheelers vehicles	Rs. 1250.00	Rs. 1250.00
4. Light motor vehicles including chassis.	Rs. 1500.00	Rs. 1500.00
5. Medium motor vehicles including chassis.	Rs. 1750.00	Rs. 1750.00
6. Heavy motor vehicles including chassis.	Rs. 2000.00	Rs. 2000.00
7. Other motor vehicles	Rs. 1250.00	Rs. 1250.00"