



The Madhya Pradesh Motor Vehicles Taxation Act, 1947

Act 6 of 1947

Keyword(s):

Kaccha Road, Pakka Road, Seating Capacity for Passengers, Tax

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MADHYA PRADESH ACT

No. 6 of 1947

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ACT, 1947****TABLE of CONTENTS**

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MADHYA PRADESH ACT

(No. 6 OF 1947)¹THE [MADHYA PRADESH]² MOTOR VEHICLES
TAXATION ACT, 1947

(Received the assent of the Governor on the 28th March 1947; assent first published in Central Provinces and Berar Gazette Extraordinary on the 31st March, 1947).

An Act to provide for the levy of a tax on motor vehicles in [Madhya Pradesh]³

Preamble

Whereas it is expedient to levy a tax on motor vehicles in [Madhya Pradesh]³

It is hereby enacted as follows :—

Short title, extent and commencement.

1. (1) This Act may be cited as the [Madhya Pradesh]² Motor Vehicles Taxation Act, 1947.

[(2) It extends to the whole of Madhya Pradesh.]⁴

[(3) It shall come into force in the Mahakoshal region on the 1st April, 1947, and in the other regions of the State on the date of coming into force of the Madhya Pradesh Taxation Laws (Extension) Act, 1957 (18 of 1957) that is on the 1st day of November, 1957.]⁵

Definitions.

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

[(a) the words and expressions used but not defined in this Act shall have the meanings assigned to them in the Motor Vehicles Act, 1939 (4 of 1939);]⁶

[(aa) “Kaccha Road” means a road which is not metalled and where a portion of the road is metalled and a portion thereof is unmetalled, includes that portion of the road which is un-metalled;

(aa-1) “Owner” in respect of a public service vehicle or goods vehicle, as the case may be, for which a permit has been granted or countersigned under the provisions of the Motor Vehicles Act, 1939 (4 of 1939), includes—

-
1. For Statement of Objects and Reasons, see Central Provinces and Berar Gazette, Extraordinary, dated the 25th February, 1947, page 64. For proceedings in Assembly, see Central Provinces and Berar Legislative Assembly Proceedings, dated the 24th March, 1947, Volume III, pages 31 and 32.
 2. Subs. by M. P. Act 4 of 1960, S.2, for “Central Provinces and Berar”.
 3. Subs. by A. O. 1950, for “Central Provinces and Berar”.
 4. Subs. by M. P. Act 18 of 1957, S.3(1), Sch., Part-A, item III.
 5. Subs. by M. P. Act 28 of 1978, S.2.
 6. Subs. by M. P. Act 13 of 1978, S.2 (1) (a).

- (a) the holder of a permit in respect of such vehicle ;
- (b) any person for the time being in-charge of such vehicle;
- (c) any person responsible for the management of business of such owner ;

(aa-2) "pakka road" means road which is metalled, and where a portion of the road is metalled and a portion thereof is un-metalled includes that portion which is metalled;]¹

(b) "prescribed" means prescribed by rules made under this Act;

(c) "quarter" means a period of three months commencing on the 1st day of January, the 1st day of April, the 1st day of July or the 1st day of October ;

(d) "seating capacity for passengers" of a public service vehicle means the seating capacity specified in the certificate of registration issued under the Motor Vehicles Act, 1939 (No. 4 of 1939), excluding the seats for the driver and the conductor:

[(e) "tax" means a tax, an additional tax or a surcharge levied under this Act.]²

3. (1) A tax at the rate specified in the First Schedule shall be leviable on every motor vehicle used or kept for use in [Madhya Pradesh.]³

Levy of tax.

(2) The tax leviable under sub-section (1) shall be paid by the owner of the motor vehicle used or kept for use —

- (i) for a whole quarter at one-fourth of the annual rate specified in the First Schedule, and for two or more whole quarters, pro rata, or
- (ii) for any period expiring on the last day of a quarter and not exceeding two months, at one-sixth or one-twelfth of the rate specified in the First Schedule, according as the period exceeds, or does not exceed one month :

[Provided that whenever the rates of tax specified in the First Schedule are enhanced and the owner of a Motor Vehicle becomes liable to pay the tax at the enhanced rate, then such owner shall deposit the difference of amount of tax at the time of payment of tax for subsequent period in respect of that motor vehicle:]⁴

⁵[Provided further that]⁶ the tax shall not be payable by the owner of a motor vehicle who does not use the vehicle during such period if before the tax is due, he—

1. Subs. by M. P. Act 13 of 1978, S.2 (1) (b).
 2. Added by S.2(1) (c), ibid. S.3(1).
 3. Subs. by M. P. Act 18 of 1957, S.3(1), for "Mahakoshal region".
 4. Ins. by M. P. Act 20 of 1986, S.2 (a) (ii).
 5. Added by M. P. Act 10 of 1968, S.2.
 6. Subs. by M. P. Act 20 of 1986, S.2 (a) (i), for "Provided that".

- (i) has given notice in writing to the authority to whom tax is payable in such form; and
- (ii) fulfils such terms and conditions, as may be prescribed.]

[(2-a) Notwithstanding anything contained in sub-section (2),-

- (i) the owner of a motor cycle, the unladen weight of which exceeds 70 Kilograms and which has been registered during the period between 1st January, 1985 and 31st August, 1985 shall deposit the amount of tax in lumpsum for ten years minus the amount of tax already deposited in respect of such motor cycle before 1st July, 1986; and
- (ii) the owner of a motor cycle, the unladen weight of which exceeds 70 kilograms applying for registration on or after 1st September, 1985 shall deposit the amount of tax in lumpsum for ten years. The amount of tax deposited under clause (i) or clause (ii) shall be treated as payment of tax for ever in respect of such motor cycle :

Provided that the owner of a motor cycle the unladen weight of which does not exceed 70 kilograms will have the option to deposit the amount of tax in lumpsum for ten years and the amount of tax so deposited shall be treated as payment of tax for ever in respect of that motor cycle.]¹

[(3) An owner who keeps a transport vehicle of which the certificate of fitness and the certificate of registration are current or an owner who keeps a motor vehicle other than a transport vehicle of which the certificate of registration is current shall, for the purposes of this Act, be presumed to keep such vehicle for use.]²

[(4) * * * *]³

Levy of additional tax on public service vehicles.

⁴[3-A. (1) In addition to the tax levied under section 3, [but subject to rules as may be made by the State Government in this behalf,]⁵ there shall be levied and paid to the State Government an additional tax on all public service vehicles having seating capacity exceeding six passengers excluding the driver and the conductor at the rate specified in the Third Schedule :

1. Subs. by M. P. Act 20 of 1986, S. 2(b).

Note:—Section 4 of M. P. Act 20 of 1986, which provides for “refund of surplus tax” is as under :—

“Where the amount of tax has been deposited by the owner of a motor cycle the unladen weight of which does not exceed 70 Kilograms in lumpsum for ten years under the provisions of the Madhya Pradesh Motor Vehicles Taxation (Amendment) Act, 1985 (No. 18 of 1985) prior to the commencement of this Act and the owner of such motor cycle does not opt to deposit the tax under proviso to sub-section (2-a) of section 3, the amount of tax remaining surplus after deducting the tax due and payable thereon at the rate specified in the First Schedule shall be refunded to the owner thereof in such manner as may be prescribed.”

2. Subs. by M. P. Act 40 of 1949, S. 2.

3. Omitted by M. P. Act 22 of 1975, S. 2.

4. Ins. by M. P. Act 13 of 1978, S. 2.(2).

5. Ins. by M. P. Act 28 of 1978, S. 3(a) (i).

Provided that no additional tax shall be levied on [stage carriages and contract carriages]¹ plying exclusively within municipal area or exclusively on such routes serving municipal and adjacent areas as may be approved by the State Government.

(2) The tax leviable under sub-section (1) shall be paid by the owner of the public service vehicle for each month at the rate specified in the Third Schedule.

(3) The State Government may, from time to time, by notification, amend the Third Schedule but every notification issued under this section shall be laid on the Table of the Legislative Assembly and the provisions of section 24-A of the Madhya Pradesh General Clauses Act, 1957 (No. 3 of 1958) shall apply thereto as they apply to a rule.

[(4) The State Government may, by rules, regulate the levy of tax under this section in respect of public service vehicles operating partly on pakka and partly on kachha road or operation of service whereof remains suspended on part of the route covered by the permit during any part of the year.]²

3-B. [(1) In addition to the tax levied under section 3, there shall be levied and paid to the State Government, a surcharge on all goods vehicles and articulated vehicles at the rate of twenty per centum of the tax levied under that section.]³

Levy of surcharge on goods vehicles and articulated vehicles.

(2) The surcharge leviable under sub-section (1) shall be paid by the owner of the goods vehicle or the articulated vehicle, as the case may be, in the same manner as is provided for payment of tax levied under section 3.

[*Explanation* :—For the purpose of this section “goods vehicles” shall not include “public service vehicle”:]⁴

Provided that where tax levied under section 3 has already been paid prior to the date of coming into force of the Madhya Pradesh Motor Vehicles Taxation (Amendment) Act, 1978 for any period subsequent of such date the amount of surcharge for such period shall be paid within a period of two months from the date of coming into force of the said Act.]

4. A tax at the annual rate specified in the Second Schedule in lieu of the rate specified in the First Schedule shall be paid by a manufacturer of, or dealer in, motor vehicles in respect of the vehicles in his possession in the course of his business as such manufacturer or dealer under the authorisation of a trade certificate granted under the rules framed under the Motor Vehicles Act, 1939 (No. 4 of 1939):

Tax payable by a dealer or manufacturer.

1. Subs. by M. P. Act. 23 of 1978, S.3(a) (ii). for “stage carriages”.

2. Ins. by M. P. Act, 28 of 1978, S. 3 (b).

3. Subs. by M. P. Act 18 of 1985, S.3.

4. Ins. by M. P. Act 28 of 1978, S. 4.

Provided that the authority to whom the tax is payable may permit such manufacturer or dealer to pay the proportionate tax for each quarter.

Time, etc., for payment of tax.

5. [(1)] The time at which, the manner in which, and the authority to whom, the tax payable under this Act shall be such as may be prescribed.

[(2) If the owner fails to pay any amount of tax in the manner and within the time prescribed under sub-section(1), he shall subject to such conditions and exceptions as may be prescribed be liable to pay interest at such rate as the State Government may, from time to time, by notification, specify, on the amount to be paid from the date on which such payment is due till such amount is actually paid.]²

Bar of imposition of tax by any local authority.

6. [(1)]³ Notwithstanding anything contained in any other enactment for the time being in force, no local authority shall, after the commencement of this Act, impose or enhance a tax, toll or licence fee in respect of a motor vehicle and if any local authority has imposed such tax, toll or licence fee since before the 1st day of April, 1942 and the same is still in force at the commencement of this Act any person who is liable to pay such tax, toll or licence fee to such authority shall be deemed to have paid it.

[(2) Nothing contained in sub-section (1) shall effect the imposition, enhancement or recovery of an octroi tax levied or to be levied hereafter by any local authority or a terminal tax levied and in force on the 1st January, 1937 within the local area under the jurisdiction of any local authority.]⁴

Grant to local authorities.

7. (1) The [State.]⁵ Government shall at the close of the financial year 1947-48 and of each financial year thereafter make to every cantonment board, municipal committee and notified area committee which was imposing a tax, toll or licence fee in respect of motor vehicles, before the 1st day of April, 1942, a grant of the same sum as was being paid by the [State]- Government to such board or committee immediately before the commencement of this Act:

Provided that no sum shall be payable to a cantonment board unless it agrees not to recover any tax, toll or licence fee in respect of motor vehicles.

(2) Any sum payable under sub-section (1) shall be [charged on the Consolidated Fund of the State.]⁶

Declaration by persons liable to pay tax.

8. (1) Every person who is liable to pay the tax under this Act shall fill up and sign a declaration in the prescribed form and shall deliver it within the prescribed time to the authority to whom the tax is payable and shall pay to such authority the tax which he is liable to pay in respect of such vehicle.

1. Renumbered by M. P. Act 13 of 1978, S.2 (3).

2. Ins., *ibid.*

3. Renumbered by C. P. and Berar Act 37 of 1947, S.2.

4. Added, *ibid.*

5. Subs. by A. O. 1950, for "Provincial".

6. Subs. by M. P. Act. 48 of 1950, S. 2, for "Charged on the revenues of the Province".

(2) Where a motor vehicle used or kept for use is altered so as to render the owner of such vehicle liable to the payment of an additional tax under section 10, the owner shall fill up and sign an additional declaration in the prescribed form and shall deliver it within the prescribed time to the authority to whom the tax under this Act is payable.

[(3) Every person who is liable to pay the tax under this Act shall, at the time of making payment of the tax, produce before the authority to whom the tax is payable a valid certificate of insurance in respect of the vehicle which complies with the requirements of Chapter VIII of the Motor Vehicles Act, 1939 (No. 4 of 1939.)]¹

9. Where a motor vehicle used or kept for use is altered so as to make it a vehicle to which a lower rate of tax applies, the owner shall make a declaration in the prescribed form and deliver it within the prescribed time to the prescribed authority.

Declaration in other cases.

10. Where any motor vehicle in respect of which a tax has been paid is altered in such manner as to cause the vehicle to become a vehicle in respect of which a higher rate of tax is leviable, the owner of such vehicle shall pay as additional tax a sum which is equal to the difference between the tax already paid, and the tax which is payable, in respect of such vehicle for the period for which the higher rate of tax is leviable in consequence of its being altered.

Payment of additional tax.

11. [(1) No tax shall be leviable on the motor vehicles used or kept for use by a municipal corporation, municipal council, notified area committee or cantonment Board solely for the purposes of conservancy, and fire extinguishing or as ambulance.]²

Exemption from levy of tax.

(2) No tax shall be leviable on any motor vehicle used or kept for use solely for the purpose of agriculture.

[Explanation I.—For the purposes of sub-section (2) any articulated vehicle belonging to a bona-fide agriculturist used for transportation of—

- (i) agricultural produce grown on the land cultivated personally; or
- (ii) any material required for the purpose of agriculture, between the land cultivated personally and his place of residence, godown or any market place of such agriculture produce or such material shall be deemed to be used solely for the purposes of agriculture but any other motor vehicle used for transporting agriculture produce shall not be deemed to be used solely for the purpose of agriculture.

1. Ins. by M. P. Act 28 of 1978, S. 5.

2. Subs. by M. P. Act 28 of 1978, S. 6.

Explanation II.—For the purposes of Explanation I, the expressions “bona-fide agriculturist”, “to cultivate personally” and “agriculture” shall have the meanings assigned to them in the Madhya Pradesh Land Revenue Code, 1959 (No. 20 of 1959).¹

Refund of tax.

²[12. [(1)]³ Where any motor vehicle in respect of which tax has been paid for one or more quarter or a month and—

- (a) the vehicle has not been used for a prescribed period; or
- (b) the vehicle has been so altered as to entitle the owner to the refund of a portion of tax already paid;

a refund of the tax shall be payable at such rates and subject to such conditions as may be prescribed.]

[(2) Where any motor cycle, in respect of which the tax has already been deposited in lumpsum for ten years under sub-section (2-a) of section 3 and such motor cycle is taken to other State as a result of transfer of ownership or otherwise for use therein and thereby ceasing to be liable to payment of tax in Madhya Pradesh, the amount of tax remaining surplus after deducting the tax due and payable thereon at the rate specified in First Schedule shall be refunded to the owner thereof in such manner as may be prescribed.]⁴

Grant of receipt and issue of token.

13. (1) The prescribed authority shall grant to every person who pays to him any tax under this Act a receipt in such form and containing such particulars as may be prescribed.

[(2) The prescribed authority shall, at the time of granting the receipt, issue to the person a token or a certificate or both, as the case may be, in such form and containing such particulars as may be prescribed.]⁵

(3) The person to whom such token is granted shall cause it to be exhibited in such manner as may be prescribed on a conspicuous part of the motor vehicle in respect of which the token has been granted.

Power to stop motor vehicle.

[14. (1) The authority to whom the tax is payable under this Act or any officer duly authorised by the State Government in this behalf may, if it/he has reason to believe that a motor-vehicle has been or is being used without payment of tax, or the owner is likely to evade the payment of tax due, seize and detain the motor vehicle and for this purpose take or cause to be taken any step as may be considered proper for the temporary safe custody of the motor vehicle and for the realisation of tax due.

1. Subs. by M. P. Act 6 of 1973, S. 3
 2. Subs. by M. P. Act 13 of 1978, S. 2 (4).
 3. Renumbered by M. P. Act 20 of 1986, S. 3.
 4. Ins., ibid.
 5. Subs. by M. P. Act 13 of 1978, S. 2(5).

(2) The owner, his authorised agent and the driver of a motor vehicle shall bring the vehicle to a halt and shall keep it stationary for such time as may be required by the authority or the officer specified in sub-section (1) for the purpose of enabling such authority or officer to satisfy that the tax in respect of such vehicle has been paid.

15. The authority to whom the tax is payable under this Act or any officer duly authorised by the State Government in this behalf, may, at all reasonable times enter into, and inspect any motor vehicle or any premises where he has reason to believe that a motor vehicle is kept for the purpose of verifying whether the provisions of this Act or any rule made thereunder are being complied with :

Power of entry.

Provided that no officer shall be authorised under this section with respect to motor cars and motor cycles.]¹

16. Whoever—

Penalty for certain offences.

(a) uses or keeps for use a motor vehicle in respect of which the tax under this Act has not been paid, or

[(b) uses a motor vehicle in contravention of the terms and conditions prescribed under the proviso to sub-section (2) of section,]²

(c) delivers a declaration or additional declaration under section 8 or 9, as the case may be, wherein the particulars required by or under this Act to be therein set forth are not fully and truly stated, or

[(d) fails to stop and fails to keep a vehicle stationary as required under section 14 or obstructs any authority or officer in the exercise of powers under section 14 or section 15,]³

[shall be punishable with fine which shall not be less than the composition fee leviable under section 18 and, in the event of such person having been previously convicted of an offence under this Act or any rule made thereunder, with fine which shall not be less than twice the amount of fee so leviable.]⁴

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

Other penalties.

1. Subs. by M. P. Act 8 of 1974, S. 3.
 2. Ins. by M. P. Act 10 of 1968, S. 3.
 3. Ins. by M. P. Act 28 of 1978, S. 7.
 4. Subs. by M. P. Act 45 of 1948, S. 2.

Composition of offences.

18. Any offence made punishable by or under this Act may be compounded by the prescribed authority in the prescribed manner. On the composition of the offence, no further action in respect thereof shall be taken against the person accused of it, and if any proceedings have already been instituted against him in any Court, the composition shall have the effect of an acquittal of such person.

Bar of suit or other proceedings.

19. No suit or other proceedings shall lie in a civil Court in regard to any matter for which provision is made in this Act or the rules made thereunder, and no prosecution, suit or other proceedings shall lie against any public servant for anything done, or intended to be done, in good faith under this Act or any rule made thereunder.

Appeal.

[20. Any person aggrieved by an order relating to the payment or to the refund of a tax, may, within a period of thirty days from the date of communication of the order, [and on payment of fee of rupees ten]² appeal to such authority, as the State Government may, by notification, appoint in this behalf; such authority shall dispose off the said appeal in such manner as may be prescribed. The Appellate order of such authority shall be final:

Provided that no appeal shall be entertained unless the amount of tax in respect of which the appeal has been preferred has been paid.]

Jurisdiction of Courts.

21. No Court inferior to that of a Magistrate of the second class shall try any offence punishable under this Act or any rule made thereunder.

Recovery of tax.

[22. (1) Where any person fails or refuses to pay the tax due under this Act or the rules framed thereunder, the authority to whom the tax is payable under this Act shall serve on the owner a notice in the form prescribed for the sums payable to the State Government and the sums specified in such notice may be recovered from the owner as arrears of land revenue.

(2) The tax shall be first charged on the vehicle in respect of which it is due as also on its accessories and such vehicle and the accessories thereof may be attached and sold for the recovery of the tax under the appropriate law relating to the recovery of land revenue.]³

Rules.

23. (1) The [State]⁴ Government may make rules for carrying out the purposes of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, the [State]⁴ Government may make rules for all or any of the following purposes, namely :-

1. Subs. by M. P. Act 8 of 1974, S. 4.
2. Ins. by M. P. Act 28 of 1978, S. 8.
3. Subs. by M. P. Act 8 of 1974, S. 5.
4. Subs. by A. O. 1950. for "Provincial".

- (a) to provide for all matters which are required to be prescribed under this Act;
- (b) to regulate the manner in which refunds may be claimed and granted ;
- [(bb) to provide for the form and the terms and conditions under the proviso to sub-section (2) of section 3;]¹
- [(bbb) to regulate the levy of tax under section 3-A;]²
- (c) to provide for the exemption of any motor vehicle or class of motor vehicles from payment of the tax either totally or partially;
- (d) to provide for the levy of a tax in respect of any motor vehicle brought into the [State]³, the person by whom such tax shall be payable, the declaration which shall be made by him, the time within which it shall be made, the time at which, the manner in which and the authority to whom, the tax shall be payable, the receipt to be granted for the tax paid, the token to be exhibited on the motor vehicle and the exemption from payment of the tax;
- (e) to provide for any other matter for which no provision has been made in this Act and for which provision is, in the opinion of the [State]³ Government, necessary.

[(3) The power to make rules conferred by this section shall include the power to give retrospective effect to the rules or any of them but no retrospective effect shall be given to any rule so as to prejudicially affect the interest of any person to whom such rule may be applicable.]⁴

24. (1) The Central Provisions and Berar Motor Vehicles Taxation Act, 1942 (3 of 1942) is hereby repealed.

Repeal and savings

(2) Notwithstanding the repeal of the said Act all rules made thereunder and in force immediately before the commencement of this Act shall in so far as they are consistent with this Act continue in force and be deemed to be rules made under this Act.

1. Subs. by M. P. Act 10 of 1968, S.4.
 2. Ins. by M. P. Act 28 of 1978, S.9(a).
 3. Subs. by A. O. 1950, for "Province", "Provincial".
 4. Ins. by M. P. Act 28 of 1978, S.9(b).

1[First Schedule

(See section 3)

Description of motor vehicles	Annual rate of tax
(1)	(2)
	Rs. P.
I. Motor Cycles—	
the unladen weight of which does not exceed 90 kilograms	48.00
the unladen weight of which exceeds 90 kilograms	60.00
Additional tax for side car or trailer	15.00
II. Motor Cars—	
the unladen weight of which does not exceed 760 kilograms	120.00
the unladen weight of which exceeds 760 kilograms but does not exceed 1,520 kilograms	170.00
exceeds 1,520 kilograms but does not exceed 2,280 kilograms	204.00
exceed 2,280 kilograms but does not exceed 3,040 kilograms	240.00
exceeds 3,040 kilograms	288.00
Additional tax for each trailer ---	
the unladen weight of which does not exceed 1,016 kilograms	60.00
the unladen weight of which exceeds 1016 kilograms	120.00
Invalid Carriages	36.00
III. Public Service Vehicles	
(i) Motor Cycles for hire—	

(1)	(2)
	Rs. P.
the unladen weight of which does not exceed 90 kilograms	84.00
the unladen weight of which exceeds 90 kilograms	96.00
Additional Tax for each side car or trailer attached to motor cycle	48.00
(ii) Vehicle having seating capacity up-to six seats, other than motor cycle for hire	
(a) for the vehicle having seating capacity for passengers upto 3 seats	80.00 (for each seat)
(b) for the vehicle having seating capacity for passengers in all more than 3 but not more than 6	80.00 (for each seat)
(iii) Vehicle having seating capacity for passengers more than six for hire	
(a) for seating capacity upto 6 seats	80.00 (for each seat)
(b) thereafter seating capacity exceeding 6 seats but does not exceed 20 seats	72.00 (for each seat)
(c) thereafter seating capacity exceeding 20 seats but does not exceed 38 seats	100.00 (for each seat)
(d) exceeding 38 seats	120.00 (for each seat)

IV. Goods Vehicles or Articulated Vehicles—

the registered laden weight of which, as the case may be—

does not exceed 1,780 kilograms	276.00
exceeds 1,780 kilograms but does not exceed 2,030 kilograms	300.00
exceeds 2,030 kilograms but does not exceed 3,050 kilograms	516.00
exceeds 3,050 kilograms but does not exceed 4,060 kilograms	696.00
exceeds 4,060 kilograms but does not exceed 4,750 kilograms	780.00

(1)	(2)
	Rs. P.
exceeds 4,750 kilograms but does not exceed 5,570 kilograms	948.00
exceeds 5,570 kilograms but does not exceed 6,580 kilograms	1116.00
exceeds 6,580 kilograms but does not exceed 7,480 kilograms	1272.00
exceeds 7,480 kilograms but does not exceed 8,390 kilograms	1428.00
exceeds 8,390 kilograms but does not exceed 9,300 kilograms	1680.00
exceeds 9,300 kilograms but does not exceed 10,200 kilograms	1836.00
exceeds 10,200 kilograms but does not exceed 11,000 kilograms	2507.00
exceeds 11,000 kilograms but does not exceed 12,000 kilograms	2718.00
exceeds 12,000 kilograms but does not exceed 13,000 kilograms	2930.00
exceeds 13,000 kilograms but does not exceed 14,000 kilograms	3140.00
exceeds 14,000 kilograms but does not exceed 15,000 kilograms	3352.00
exceeds 15,000 kilograms but does not exceed 16,000 kilograms	3486.00
and thereafter for each additional 1,000 kilograms or part thereof	210.00
V. All other motor vehicles not included in any of the categories of motor vehicles specified in this schedule the unladen weight of which—	
does not exceed 760 kilograms	120.00
exceeds 760 kilograms but does not exceed 1,520 kilograms	240.00
exceeds 1,520 kilograms but does not exceed 2,030 kilograms	300.00

(1)	(2)
	Rs. P.
exceeds 2,030 kilograms but does not exceed 3,050 kilograms	444.00
exceeds 3,050 kilograms but does not exceed 4,060 kilograms	600.00
exceeds 4,060 kilograms but does not exceed 5,080 kilograms	840.00
exceeds 5,080 kilograms but does not exceed 6,100 kilograms	1080.00
exceeds 6,100 kilograms but does not exceed 7,000 kilograms	1356.00
thereafter for each additional 1,000 kilograms. or part thereof	400.00
Additional Tax for each trailer.	120.00]¹

[SECOND SCHEDULE

(See section 4.)

Description of motor vehicles	Annual rate of tax
(1)	(2)
For seven or less number of motor vehicles in possession of a manufacturer of or dealer in motor vehicles.	375.00
For any additional seven or less number of motor vehicles in possession of a manufacturer of, or dealer in, motor vehicles.	375.00]²

1. Subs. by M. P. Act 18 of 1985, S.4.
 2. Subs. by M. P. Act 7 of 1956, S.4.

[THIRD SCHEDULE

(See section 3-A)

Description of Public Service Vehicle	Rate per seat of the seating capacity of passengers Rs. P.
(1) Stage carriages— [(a) with stage carriage permits granted under section 48 or granted or issued under any other provision of the Motor Vehicles Act, 1939 (No. 4 of 1939) and temporary permits granted under any provision of the said Act other than clause (a) of sub-section (1) of section 62 thereof.] ²	12 paise per seat per 10 kilometers for the entire distance to be covered during the month in accordance with the conditions attached to the permit : Provided that for the period between the 16th day of June and 15th day of October (both days inclusive) this provision shall have effect as if for the figures "12", the figure "9" were substituted;
(i) when operating service on pakka Road.	10 paise per seat per 10 kilometers for the entire distance to be covered during the month in accordance with the conditions attached to the permit : Provided that for the period between the 16th day of June and 15th day of October (both days inclusive) this provision shall have effect as if [for the figure and word "10" paise the figure and word "8" paise were substituted] ³
(ii) when operating service on kachha road.	10 paise per seat per 10 kilometers for the entire distance to be covered during the month in accordance with the conditions attached to the permit : Provided that for the period between the 16th day of June and 15th day of October (both days inclusive) this provision shall have effect as if [for the figure and word "10" paise the figure and word "8" paise were substituted] ³
(b) with temporary permits granted under clause (a) of sub-section (1) of section 62 of the Motor Vehicles Act, 1939 (4 of 1939).	15 paise per seat per 10 kilometers for the entire distance to be covered during the period for which the permit is granted in accordance with the conditions attached to the permit.

1. Subs. by M. P. Act 13 of 1978, S.2(6).

2. Subs. by M. P. Act 28 of 1978, S.10 (i) (a).

3. Subs. by S.10 (i) (b), *ibid*, for "for the figures "10" the figure "8" were substituted".

(2) Contract carriages—

- | | |
|--|--|
| <p>(a) [With contract carriage permits granted or issued under section 51 or sub-section (7) of section 63 or any other provision of the Motor Vehicles Act, 1939 (4 of 1939)]¹</p> | <p>Subject to minimum of Rs. 30 and maximum of Rs. 120 per seat per month as the Regional Transport Authority may specify in view of the area of operation or length of the routes assigned to permit.</p> |
| <p>(b) [with temporary permits granted or issued under section 62 or sub-section (6) of section 63 or any other provision of the Motor Vehicles Act, 1939 (4 of 1939)]²</p> | <p>15 paise per seat per 10 kilometers for the entire distance to be covered in accordance with the conditions of the permit.</p> |

Note 1.—If the distance to be covered is not exact multiple of ten, the tax for kilometers falling short of ten shall be chargeable pro rata.

Note 2.—Where the owner holds permit for more than one vehicle with a condition to operate any of the vehicles on the route covered by the permit, the seating capacity shall be reckoned on the average seating capacity of the entire fleet excluding Express and Deluxe buses. For Express and Delux buses seating capacity shall be reckoned on the average of Express or Deluxe buses, as the case may be.

[* * * * *]³

1. Subs. by M. P. Act 28 of 1978, S. 10(ii) (a).
 2. Subs. by 10(ii) (b), *ibid*.
 3. Fourth Schedule omitted by M. P. Act 18 of 1985, S. 5.