

# NOTIFICATION

9 May, 2011

[JHARKHAND ACT 07, 2011]

## **Jharkhand Motor Vehicle Taxation (Amendment) Act, 2011**

### **AN ACT**

**To amendment of Jharkhand Motor Vehicle Taxation Act, 2001**

#### **1. Short Title, Extent and commencement.–**

- (1) This amendment ACT may be called the Jharkhand Motor Vehicles Taxation (Amendment) ACT, 2011.
- (2) It shall extend to the whole of the State of Jharkhand.
- (3) It shall come into force on such date as the State Government may by Notification in the official gazette appoints.

#### **2. Replacement of Sub-section -2(g) of Section 2 of Jharkhand Motor Vehicles Taxation Act, 2001.**

Sub-section 2(g) of the Section 2 of Jharkhand Motor Vehicles Taxation Act, 2001 will be replaced by following:-

“Personalised Vehicle means a motorcycle (including moped scooter and cycle etc.) , Motor Car, Omni Bus or Station wagon (having the capacity of more than 4 but not exceedint 10 including driver)five which are solely used for personal purposes”.

#### **3. (A) Replacement of Sub-section -3 of section-5 of Jharkhand Motor Vehicles Taxation Act, 2001.**

Sub-section 3 of section 5 of Jharkhand Motor Vehicles Taxation Act, 2001 will be replaced including proviso by following:-

“ The State Government may by Notification from time to time increase the rate of tax specified in the schedule”

**(B) Insertion of new sub-section – 5(4) in section -5 of Jharkhand Motor Vehicles Taxation Act, 2001.**

New sub-section -5(4) will be inserted after sub-section -5(3) of section 5 of Jharkhand Motor Vehicles Taxation Act, 2001 as following:-

“5(4) In case of vehicle not having not having certificate of fitness and valid permit tax with penalty will be due from the date of default as if it were for vehicle having valid fitness and permit”

**4. Proposed schedule I part A will replace schedule I part A in sub-section 1 of section 7 of Jharkhand Motor Vehicles Taxation Act, 2001.**

**5. Insertion of new proviso in section 7(3) of Jharkhand Motor Vehicles Taxation Act, 2001 .**

A new proviso will be inserted in section – 7(3) of Jharkhand Motor Vehicles Taxation Act, 2001 as following :-

“ Provided that for every transport vehicles (excluding motor and goods carriage) motor vehicle tax and additional motor vehicle tax will be calculated on the basis of number of seats as mentioned in column 2,3,4,5 and 6 of table given on the criteria of wheel base :-

<b>Wheel Base (In inch)</b>	<b>Ordinary Bus</b>	<b>Express Bus</b>	<b>Semi Deluxe Bus</b>	<b>Deluxe Bus</b>	<b>AC Deluxe Bus</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>
228	61	58	49	41	41
216	55	52	44	37	37
210	54	51	43	36	36
206	53	50	42	35	36
205	53	50	42	35	35
204	53	50	42	35	35
203	53	50	42	35	35

190	48	46	38	32	32
180	40	40	32	27	27
179	38	36	30	25	25
176	37	36	30	25	25
167	33	31	26	22	22
166	33	31	26	22	22
165	33	31	26	22	22
163	32	30	26	21	21
143	28	27	22	19	19
142	25	24	20	17	17

Buses will be classified as ‘express bus’, ‘Semi-deluxe bus’, ‘deluxe bus’, and ‘A.C. deluxe bus’ on basis of age of the vehicles and passenger amenities.

## **6. Insertion of new proviso in section 14 of Jharkhand Motor Vehicles Taxation Act, 2001.**

Two new proviso will be inserted in section 14 of Jharkhand Motor Vehicles Taxation Act, 2001 as following :-

" Provided that such motor vehicles which are registered in other States and being plied in the State of Jharkhand by owner of the vehicles, if they are found without valid tax payment/permit then period of operation for these vehicles will be deemed to be minimum of seventeen weeks prior to the date of being found (even if the vehicle has plied for a lesser period) and for such vehicles rates will be as given in sub-section 5 (read with section-14) of section - 7 of this Act for a minimum period of seventeen weeks."

" Provided that motor vehicles found after expiry of valid temporary permit, amount due will be calculated for minimum of one week and maximum of one month after the expiry of temporary permit."

## **7. Replacement of section 21 by sub-section 21(a) and 21(b)**

New sub-section 21(a) and 21(b) will replace section 21 as following :-

**"21(a)** Arrear Tax or Penalty will be recovered as per the process of recovery of land revenue. Motor vehicle or part thereof having arrear of tax or penalty can be sold or auctioned irrespective of whether that vehicle is within or out of control of the person responsible for payment of arrear tax and penalty."

**"21(b)** Every owner of vehicle (commercial or private) paying annual tax will be required to give the details of his Bank Account and a Certificate of being in good financial condition from concerned bank with the application for registration or permit for such vehicles, in the case of default in tax payment the vehicle may be seized by registering authority or collecting authority.

## **8. Insertion of sub-section 22(3) after sub-section 22(2) of section 22 of Jharkhand Motor Vehicles Taxation Act, 2001.**

"22(3) seized vehicles having tax or penalty arrear will be released only after certificate of having paid all the penalty and taxes is produced by the owner of the vehicle.

**Schedule - 1 Part (A)**

**Proposed onetime tax for Motor cycle/Motor cycle  
with accessories/ Motorcar /Jeep/ Omnibus being  
used as personalized vehicle in the State of  
Jharkhand.**

S.No.	Age of Vehicle	Motor Cycle with or without accessories		Motorcar/jeep/omnibus being used as personalised vehicle seating capacity upto 10 including driver		
		Below 90 Kg	Above 90 Kg	Motorcar seating capacity more than 3 person not more than 5 persons	Motorcar seating capacity more than 5 person not more than 8 persons	Motor car seating capacity more than 8 person not more than 10 persons
<b>a</b>	<b>At the time of Registration</b>	Rs. 1600/- or 3% of the Cost of the vehicle whichever is more	Rs. 1800/- or 3% of the Cost of the vehicle whichever is more	Rs. 9000/- or 3% of the Cost of the vehicle whichever is more	Rs. 20000/- or 4% of the Cost of the vehicle whichever is more	Rs. 25000/- or 5% of the Cost of the vehicle whichever is more
<b>b</b>	<b>If the vehicles is already registered and its date is as below:</b>	of the cost of the vehicle	of the cost of the vehicle	of the cost of the vehicle	of the cost of the vehicle	of the cost of the vehicle
1.	More than 1 year not more than 2 year	2.8%	2.8%	2.8%	3.7%	4.7%
2.	More than 2 year not more than 3 year	2.6%	2.6%	2.6%	3.4%	4.4%
3.	More than 3 year not more than 4 year	2.4%	2.4%	2.4%	3.1%	4.1%
4.	More than 4 year not more than 5 year	2.2%	2.2%	2.2%	2.8%	3.8%

5.	More than 5 year not more than 6 year	2.0%	2.0%	2.0%	2.5%	3.5%
6.	More than 6 year not more than 7 year	1.8%	1.8%	1.8%	2.2%	3.2%
7.	More than 7 year not more than 8 year	1.6%	1.6%	1.6%	1.9%	2.9%
8.	More than 8 year not more than 9 year	1.4%	1.4%	1.4%	1.6%	2.6%
9.	More than 9 year not more than 10	1.2%	1.2%	1.2%	1.3%	2.3%
10.	More than 10 year not more than 11 year	1.0%	1.0%	1.0%	1.0%	2.0%
11.	More than 11 year not more than 12 year	0.8%	0.8%	0.8%	0.7%	1.7%
12.	More than 12 year not more than 13 year	0.6%	0.6%	0.6%	0.4%	1.4%
13.	More than 13 year not more than 14 year	0.4%	0.4%	0.4%	0.1%	1.1%
14.	Above 14 years	0.2%	0.2%	0.2%	0.1%	0.8%

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