

**Government of Jharkhand**  
**Transport Department**

**File No.- Pari-Vi-357/2011**

**Ranchi, Date:-.....**

**Jharkhand Motor Vehicle Taxation (Amendment) Act, 2020**

**An Act to amend Jharkhand Motor Vehicle Taxation Act, 2001**

Be it enacted by the legislature of the State of Jharkhand in the Seventieth (70<sup>th</sup>) year of the republic as follows:-

**1. Short title, extent and commencement:-**

- (1) This Act shall be called Jharkhand Motor Vehicle Taxation (Amendment) Act, 2020.
- (2) It shall extend to the whole of the State of Jharkhand.
- (3) It shall come into force with immediate effect.

**2. After sub-section (7) of Section-7 of Jharkhand Motor Vehicles Taxation Act 2001, a new sub-section (8) shall be inserted as follows :-**

"(8) The road tax for motor vehicles indicated in Part "C" of Schedule-1 of this Act and tractor which is registered before 31.01.2019 shall be paid at the rate prescribed in following schedule either one time or yearly installment as per the rate prescribed in annexed Schedule-1 Part "F". The owner of those vehicles may pay tax one time or yearly tax for due period per year as per their convenience. This facility is not available for vehicle registered after 31.01.2019.

Provided that in case of non-payment of one-time tax or yearly tax within specified time (within 30 days) from the date of commencement of this Act for the vehicles indicated in Schedule-1 Part "C", Part "F" and Tractor & Trailer of Tractor or in case of delayed payment of one-time tax or yearly tax, a fine amount at the rate of 2 % per month of due one-time tax or yearly tax shall be levied."

**3. The column-6 of Schedule-I Part-"A" of section-7 of Jharkhand Motor Vehicle Act 2001 shall be substituted as follows:-**

- (i) Extra additional tax at the rate of 3 % of the cost price of the vehicle excluding GST shall be levied in addition to the rate specified under clause A&B column no. 5 i.e. (6+3)=9 % shall be levied from the owner of such vehicle who already owns a personalized four wheeler in his/her name.
- (ii) Extra additional tax at the rate of 3 % of the cost price of the vehicle excluding GST shall be levied in addition to the rate specified under clause

A&B column no. 5 i.e.  $(6+3)=9\%$  shall be levied from the owner of such vehicle whose cost price excluding GST is exceeding 15 lakhs and the owner of such vehicle doesn't own a personalized four wheeler in his/her name.

(iii) Those owners of vehicle having four wheeler already registered in their names purchase vehicle whose cost is more than 15 lakhs (excluding GST) shall be levied one-time tax  $(6+3+3)=12\%$  of cost price of such vehicle excluding GST.

**4. Sub-Section (7) of in section-7 of the Jharkhand Motor Vehicle Taxation Act 2001 shall be substituted as follows :-**

"One-time tax at the rate of 4% of cost price of Tractor excluding GST shall be levied for 20 years.

Provided one-time tax at the time of registration of trailer of a tractor shall be liable to pay Rs. 5000 (Five Thousand Rupees) for 20 years.

Provided further that one time tax shall be levied on already registered tractor and its trailer by adjusting the previously paid tax."

**5. Insertion of Part-"D", Part-"E" and Part-"F" in Schedule-I in Section-7 of Jharkhand Motor Vehicles Taxation Act, 2001.**

(1) Schedule-I Part-"D" under sub-section-2 of Section-7 of Jharkhand Motor Vehicles Taxation Act, 2001 shall be inserted as follows:-

**SCHEDULE-I,  
Part- "D"  
Rate chart of tax to be paid on vehicles paying one-time tax in  
Schedule-I Part-"C" and Tractor & Trailer of tractor  
(See Sub-section (1) of Section 5 & 7)**

Sl. No.	Stages of Registration	Vehicles paying one-time tax in Schedule-I Part-"C" and Tractor & Trailer of tractor
1	2	3
	If the Motor vehicle is already registered and its age from the first registration is	Percentage of one-time tax levied on one-time tax paid at the time of first registration
1	More than one year but less than two years	90%
2	More than two year but less than three years	80%
3	More than three year but less than four years	75%

4	More than four year but less than Five years	70%
5	More than Five year but less than Six years	65%
6	More than Six year but less than Seven years	60%
7	More than Seven year but less than Eight years	55%
8	More than Eight year but less than Nine years	50%
9	More than Nine year but less than Ten years	45%
10	More than Ten year but less than Eleven years	40%
11	More than Eleven year but less than Twelve years	40%
12	More than Twelve year but less than Thirteen years	40%
13	More than Thirteen year but less than Fourteen years	40%
14	More than Fourteen year but less than Fifteen years	30%
15	More than Fifteen years	30%

(2) Schedule-I Part-"E" under sub-section-2 of Section-7 of Jharkhand Motor Vehicles Taxation Act, 2001 shall be inserted as follows :-

### **SCHEDULE-I,**

#### **Part- "E"**

**Rate chart for refund of one-time tax of vehicles paying one-time tax in Schedule-I Part-"C" and Tractor & Trailer of tractor  
(See Sub-section (2) of Section-7)**

<b>Sl. No.</b>	<b>Scale of refund</b>	<b>Vehicles paying one-time tax in Schedule-1 Part-"C" and Tractor &amp; Trailer of tractor</b>
<b>1</b>	<b>2</b>	<b>3</b>
	If after registration, de-registration of the vehicle or its exit from the State takes place	Refund of the tax paid as a percentage of one-time tax already paid.
1.	Within one year	70%
2.	After one year but within two years	60%
3.	After two year but within three years	50%

4.	After three year but within four years	40%
5.	After four year but within five years	30%
6.	After five year	0

(3) Schedule-I Part-"F" under sub-section-2 of Section-7 of Jharkhand Motor Vehicles Taxation Act, 2001 shall be inserted as follows :-

**SCHEDULE-I**

**Part- "F"**

**Rate chart of Yearly Installment of Motor Vehicles**

(See Sub-section (1) of section 5)

Sl. No.		Class of Vehicle		One Time Tax rate of motor vehicles	Rate of Motor Vehicle Tax for payment as yearly installment
1		2		3	4
<b>1</b>		Goods carriage excluding Trailers -			
	<b>a)</b>	Upto 1000 Kgs registered laden weight capacity	<b>i)</b>	One time tax of Rs. 9000/- at the time of registration in the State for 10 year from the date of first registrations shall be levied on goods vehicles upto 1000 kg of weight capacity Provided that one time tax payable by such vehicles already registered shall be calculated after deduction of the tax amount already paid earlier Provided further that no one time tax shall be payable if the vehicle had already paid more than Rs. 9000/- as taxes	The amount of yearly installment will be fixed by dividing the addition of one-time tax prescribed in column-3 plus 66% of one-time tax for 10 years.
			<b>ii)</b>	For goods vehicles more than 10 years old one-time tax of Rs. 9,000/- shall be levied for a period of every five years thereafter shall be levied. Provided that one time tax payable by such vehicles shall be calculated after deducting the tax amount already paid after 10 years period or 15 years which ever may be applicable Provided further that no one time tax shall be payable if the vehicle has already paid more than Rs. 9000/- as taxes.	The amount of yearly installment will be fixed by dividing the addition of one-time tax prescribed in column-3 plus 66% of one-time tax for 05 years.

	<b>b)</b>	Exceeding 1000 kgs but not exceeding 3000 kgs of registered laden weight capacity	<b>i)</b>	<p>One time tax of Rs. 7500/- per ton or part thereof at the time of registration for a period of 10 years from the date of first registration in the State shall be levied on goods vehicles upto 1001 to 3000 Kgs weight capacity.</p> <p>Provided that one time tax payable by such vehicle already registered earlier shall be calculated after deducting the tax amount already paid.</p>	The amount of yearly installment will be fixed by dividing the addition of one-time tax prescribed in column-3 plus 66% of one-time tax for 10 years.
			<b>ii)</b>	<p>For vehicle more than 10 years old one-time tax of Rs. 7500/- per ton or part thereof for a period of every five years thereafter shall be levied.</p> <p>Provided that one time tax payable by such vehicles shall be calculated after deducting the tax amount already paid after 10 years or 15 years period which ever may be applicable.</p> <p>Provided further that no one time tax shall be payable if the vehicles has already paid more than Rs. 7500/- per ton or part thereof as taxes.</p>	The amount of yearly installment will be fixed by dividing the addition of one-time tax prescribed in column-3 plus 66% of one-time tax for 05 years.
<b>2</b>	<b>a)</b>	Motor Cab and Omni Bus		<p>One Time tax at the rate of 7% of the cost of taxi, motor cab, maxi cab excluding GST shall be levied for 12 years and 40% of one-time tax plus 10% green tax shall be levied for further 5 years.</p> <p>Provided that one time tax payable by such vehicles shall be calculated after deducting the tax amount already paid as per SCHEDULE-1</p>	The amount of yearly installment will be fixed by dividing the addition of one-time tax prescribed in column-3 plus 83% of one-time tax for 12 years.
	<b>b)</b>	Three Wheeler vehicle	<b>a)</b>	<p>Seating Capacity not more than 4 seats excluding driver :-</p> <p>One Time tax Rs- 9000/- for newly registered vehicles shall be levied for 15 years.</p> <p style="text-align: center;"><b>OR</b></p> <p>One time tax of Rs. 6000/- on all three wheelers up to one year age at the time of first registration shall be levied for a period of 10 years from the date</p>	<p>The amount of yearly installment will be fixed by dividing the addition of one-time tax prescribed in column-3 plus 113% of one-time tax for 15 years.</p> <p style="text-align: center;"><b>OR</b></p> <p>The amount of yearly installment will be fixed by dividing the addition of one-time tax prescribed in column-3 plus 133% of</p>

				<p>of registration in the State.</p> <p>OR</p> <p>One time tax of Rs. 6000/- (Six Thousand) on more than 10 years old three wheelers vehicles shall be levied for further five years.</p>	<p>one-time tax for 10 years.</p> <p>OR</p> <p>The amount of yearly installment will be fixed by dividing the addition of one-time tax prescribed in column-3 plus 133% of one-time tax for 05 years.</p>
			<b>b)</b>	<p>Seating capacity up to 7 seats excluding the driver :-</p> <p>One time tax of Rs. 13500/- (Rs. Thirteen Thousand Five Hundred) on newly registered three wheelers vehicles shall be levied for 15 years.</p> <p>OR</p> <p>One Time Tax of Rs- 9000/- (Nine Thousand) on all the three wheelers Vehicles up to one year of age at the time of registration shall be levied from the date of first registration in the State for 10 years.</p> <p>OR</p> <p>One time tax of Rs. 9000/- (Nine Thousand) on more than 10 years old three wheelers vehicles shall be levied for further five years.</p>	<p>The amount of yearly installment will be fixed by dividing the addition of one-time tax prescribed in column-3 plus 264% of one-time tax for 15 years.</p> <p>OR</p> <p>The amount of yearly installment will be fixed by dividing the addition of one-time tax prescribed in column-3 plus 250% of one-time tax for 10 years.</p> <p>OR</p> <p>The amount of yearly installment will be fixed by dividing the addition of one-time tax prescribed in column-3 plus 250% of one-time tax for 05 years.</p>
3	Crane, Poclain and Mechanical digging vehicles (Shoval in front and hand digging device in rear side or otherwise installed working machine) generally known as J.C.B., Boaring Machine or digging Machine/vehicles, built by other manufacturers.			<p>One time tax at the rate of 7% of the cost of the vehicle excluding GST shall be levied for 12 years.</p> <p>For further five years 40% of one-time tax plus 10% green tax shall be levied.</p>	<p>The amount of yearly installment will be fixed by dividing the addition of one-time tax prescribed in column-3 plus 83% of one-time tax for 12 years.</p>
4	Trailer (Other than tractor-Trailer)- More than 5000 kgs registered laden weight capacity.			<p>One time tax at the rate of 7% of the cost of the trailer excluding GST shall be levied.</p> <p>For further 5 years 40% of one-time tax plus 10 % green tax shall be levied.</p>	<p>The amount of yearly installment will be fixed by dividing the addition of one-time tax prescribed in column-3 plus 83% of one-time tax for 12 years.</p>
5	Tractor			<p>One time tax at the rate of 4% of the cost of the tractor excluding GST shall be levied for 20 years.</p>	<p>The amount of yearly installment will be fixed as Rs. 1000 per year for 20 years.</p>

6. (i) Jharkhand Motor Vehicle Taxation (Amendment) Ordinance, 2019 is hereby repealed.

(ii) Notwithstanding such repeal, anything done or any action taken under the said Act. Ordinance shall be deemed to have been done or taken under the provisions of this.

By Order of Governor of Jharkhand

SANJAY PRASAD

Principal Secretary-cum- Legal  
Advisor

Department of Law

Jharkhand. Ranchi.

