

प्रोत्साहन देने हेतु इलेक्ट्रिक यानों के लिए मार्ग कर छूट और रजिस्ट्रीकरण शुल्क में छूट का उपबंध है। परिणामस्वरूप, परिवहन विभाग द्वारा संगृहीत राजस्व पर संभावित नकारात्मक प्रभाव पड़ता है। इस संदर्भ में, सरकार/विभाग की आय बढ़ाने के लिए परिवहन यानों पर लागू कर दरों में एकबारीय तर्कसंगत परिवर्तन और अग्रतर वृद्धि करना आवश्यक हो गया है।

पूर्वोक्त अधिनियम के अधीन राज्य में परिवहन यानों पर दैनिक, मासिक, वार्षिक एवं एकबारीय कर की व्यवस्था प्रचलित है। यद्यपि देश के अन्य राज्यों जैसे कर्नाटक, महाराष्ट्र, गुजरात, मध्य प्रदेश एवं राजस्थान आदि में यानों पर एकबारीय कर की व्यवस्था प्रचलित है। उक्त राज्यों की कर संरचना अपेक्षाकृत अधिक राजस्व सृजित करने वाली होने के दृष्टिगत परिवहन यानों पर प्रचलित कर व्यवस्था में संशोधन करने और किराये एवं पारितोषिक हेतु प्रयुक्त किसी दो पहिया मोटर साइकिल, तीन पहिया एवं चार पहिया मोटर कैब, मैक्सी कैब, निर्माण उपस्कर यान, विशेष प्रयोजन यान तथा 7500 किलोग्राम से अनधिक सकल यान भार (जी0वी0डब्ल्यू0) वाले मालवाहन पर एकबारीय कर व्यवस्था को अनिवार्यतः लागू किये जाने का विनिश्चय किया गया है। राज्य परिवहन उपक्रम के स्वामित्व या नियंत्रण वाले सार्वजनिक सेवा यान, 7500 किलोग्राम से अधिक सकल यान भार (जी0वी0डब्ल्यू0) वाला कोई माल वाहन, कृषि प्रयोजनों से भिन्न प्रयोजनों के लिए उपयोग किये जाने वाले ट्रैक्टर और ड्राइविंग प्रशिक्षण स्कूल के स्वामित्व वाले मोटर यान तथा विशेष रूप से चालकों के प्रशिक्षण के लिए उपयोग किये जाने वाले मोटर यानों पर त्रैमासिक या वार्षिक कर व्यवस्था लागू किये जाने का विनिश्चय किया गया है।

उपर्युक्त के दृष्टिगत, राजस्व में अभिवृद्धि और परिवहन विभाग के कर-संरचना में परिवर्तन किये जाने हेतु पूर्वोक्त अधिनियम के सुसंगत उपबंधों में संशोधन करने का विनिश्चय किया गया है।

तदनुसार उत्तर प्रदेश मोटर यान कराधान (संशोधन) विधेयक, 2025 पुरः स्थापित किया जाता है।

आज्ञा से,
अतुल श्रीवास्तव,
प्रमुख सचिव।

No. 154(2)/LXXIX-V-1-2025-1-ka-10-2025

Dated Lucknow, August 21, 2025

IN pursuance of the provisions of clause (3) of Article 348 of the Constitution of India, the Governor is pleased to order the publication of the following English translation of the Uttar Pradesh Motor Yaan Karadhaan (Sanshodhan) Adhiniyam, 2025 (Uttar Pradesh Adhiniyam Sankhya 10 of 2025) as passed by the Uttar Pradesh Legislature and assented to by the Governor on August 21, 2025. The Parivahan Anubhag-4 is administratively concerned with the said Adhiniyam.

**THE UTTAR PRADESH MOTOR VEHICLES TAXATION (AMENDMENT)
ACT, 2025**

(U.P. ACT no. 10 of 2025)

[As passed by the Uttar Pradesh Legislature]

AN

ACT

further to amend the Uttar Pradesh Motor Vehicles Taxation Act, 1997

IT IS HEREBY enacted in the Seventy-sixth Year of the Republic of India as follows :—

1. (1) This Act may be called the Uttar Pradesh Motor Vehicles Taxation (Amendment) Act, 2025. Short title and commencement

(2) It shall come into force on such date, as the State Government may by notification in the *Gazette*, appoint in this behalf.

Amendment of
section 4 of
U.P. Act no. 21
of 1997

2. In section 4 of the Uttar Pradesh Motor Vehicles Taxation Act, 1997 (hereinafter referred to as the principal Act),—

(a) *for* sub-section (1-A), the following sub-section shall be *substituted*, namely:-

“(1-A) Save as otherwise provided in this Act or the rules made thereunder, no two wheeler motorcycle used *for* hire and reward, three wheeler and four wheeler motor cab, maxi cab, construction equipment vehicles, special purpose vehicle and goods carriage gross vehicle weight (GVW) of which does not exceed 7500 Kilograms, shall be used in any public place in Uttar Pradesh unless a one-time tax at the rate applicable in respect of such motor vehicle, as may be specified by the State Government by notification in the *Gazette*, has been paid in respect thereof.”

(b) *for* sub-section (2), the following sub-section shall be *substituted*, namely:-

“(2) Save as otherwise provided in this Act or the rules made thereunder, no public service vehicle owned or controlled by the State Transport Undertaking, goods carriage gross vehicle weight (GVW) of which exceeds 7500 Kilograms, tractor used for other than agricultural purposes and motor vehicles owned and used exclusively *for* the training of drivers by the driving training school shall be used in any public place in Uttar Pradesh unless a quarterly or an yearly tax at the rate applicable in respect of such motor vehicle as may be specified by the State Government by notification in the *Gazette*, has been paid in respect thereof.”

Amendment of
section 9

3. In sub-section (1) of Section 9 of the principal Act,—

(a) *for* clause (ii), the following clause shall be *substituted*, namely:-

“(ii) the tax payable under sub-section (1-A) of Section 4, shall be payable in advance at the time of the registration of the vehicle under the Motor Vehicles Act, 1988:

Provided that the onetime tax in respect of Vehicles registered before the date of coming into force of this notification, shall be payable at the time of the next tax due of such Vehicle.”

(b) *for* clause (iii), the following clause shall be *substituted*, namely:-

“(iii) the tax payable under sub-section (2) of Section 4, shall be payable in advance *for* one quarter or one year at the time of the registration of the vehicle under the Motor Vehicles Act, 1988 and thereafter on or before the fifteenth day of the first month of the each quarter or each year next following.”

STATEMENT OF OBJECTS AND REASONS

The Uttar Pradesh Motor Vehicles Taxation Act, 1997 has been enacted to provide *for* the imposition of tax in the State on motor vehicles and additional tax on motor vehicles engaged in the transport of passengers and goods *for* hire. Section 4 of the aforesaid Act provides *for* the imposition of taxes on both non-transport and transport vehicles. The revenue generated from these taxes is one of the primary sources of income *for* the State Government. To achieve the State Government's goal of elevating Uttar Pradesh's economy to a 1 trillion-dollar level, it is imperative to increase revenue collection from the Transport Department. In the Uttar Pradesh Electric Vehicle Manufacturing and Mobility Policy, 2022, it provides *for* road tax exemptions and exemptions in registration fee *for* electric vehicles to promote electric vehicle mobility (EV mobility). As a result, there is a potential negative impact on the revenue collected by the Transport Department. In the context, it has become necessary to make onetime rational changes and further increases in the tax rates applicable to transport vehicles to enhance the income of the government/department.

Under the aforesaid Act, the system of daily, monthly, annual and one-time tax on transport vehicles is prevalent in the State. However in other states of the country such as Karnataka, Maharashtra, Gujarat, Madhya Pradesh and Rajasthan *etc.* a one-time tax system is prevalent on vehicles. In view of the tax structure of the said states being relatively more revenue generating, it has been decided to amend the prevailing tax system on transport vehicles and make it compulsory to implement one-time tax system on any two-wheeler motorcycle, three-wheeler and four-wheeler motor cab, maxi cab, construction equipment vehicle, special purpose vehicle and goods vehicle having gross vehicle weight (GVW) not exceeding 7500 Kg used *for* hire and reward. It has also been decided to implement quarterly or annual tax system on public service vehicle owned or controlled by State Transport Undertaking, any goods vehicle having gross vehicle weight (GVW) more than 7500 Kg, tractor used *for* purposes other than agricultural purposes and motor vehicles owned by driving training school and used exclusively *for* training of drivers.

In view of the above, in order to increase the revenue and to make changes in the tax structure of the Transport Department, it has been decided to amend the relevant provisions of the aforesaid Act.

The Uttar Pradesh Motor Vehicles Taxation (Amendment) Bill, 2025, is introduced accordingly.

By order,
ATUL SRIVASTAVA,
Pramukh Sachiv.