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मध्यप्रदेश राजपत्र

(असाधारण)
प्राधिकार से प्रकाशित

क्रमांक 2]

भोपाल, शनिवार, दिनांक 3 जनवरी 2015—पौष 13, शक 1936

विधि और विधायी कार्य विभाग

भोपाल, दिनांक 3 जनवरी 2015

क्र. 61-2-इक्कीस-अ-(प्रा.)-अधि.—मध्यप्रदेश विधान सभा का निम्नलिखित अधिनियम जिस पर दिनांक 2 जनवरी 2015 को राज्यपाल महोदय की अनुमति प्राप्त हो चुकी है, एतद्वारा सर्वसाधारण की जानकारी के लिये प्रकाशित किया जाता है.

मध्यप्रदेश के राज्यपाल के नाम से तथा आदेशानुसार,
राजेश यादव, अपर सचिव.

भोपाल, दिनांक 3 जनवरी 2015

क्र. 62-2-इक्कीस-अ(प्रा.)अधि.—भारत के संविधान के अनुच्छेद 348 के खण्ड (3) के अनुसरण में, मध्यप्रदेश मोटरयान कराधान (संशोधन) अधिनियम, 2014 (क्रमांक 1 सन् 2015) का अंग्रेजी अनुवाद राज्यपाल के प्राधिकार से एतद्वारा प्रकाशित किया जाता है।

मध्यप्रदेश के राज्यपाल के नाम से तथा आदेशानुसार,
राजेश यादव, अपर सचिव.

MADHYA PRADESH ACT
No. 1 OF 2015.

THE MADHYA PRADESH MOTORYAN KARADHAN (SANSHODHAN)
ADHINIYAM, 2014

Received the assent of the Governor on the 2nd January, 2015; assent first published in the "Madhya Pradesh Gazette (Extra-ordinary)", dated the 3rd January, 2015.

An Act further to amend the Madhya Pradesh Motoryan Karadhan Adhinyam, 1991 .

Be it enacted by the Madhya Pradesh Legislature in the sixty-fifth year of the Republic of India as follows:—

1. This Act may be called the Madhya Pradesh Motoryan Karadhan (Sanshodhan) Adhinyam, 2014. **Short title.**

2. In section 3 of the Madhya Pradesh Motoryan Karadhan Adhinyam, 1991 (No. 25 of 1991) (hereinafter referred to as the principal Act), in sub-section (1),— **Amendment of section 3.**

(i) in the opening paragraph, for the words "First Schedule", the words "First Schedule and Second Schedule" shall be substituted;

(ii) first proviso shall be deleted.

3. For the First Schedule, Second Schedule and Third Schedule of the principal Act, the following Schedules shall be substituted, namely:— **Substitution of First Schedule, Second Schedule and Third Schedule.**

"FIRST SCHEDULE
[See sub-section (1) of section 3]

Class of Motor Vehicle (1)	Rate of tax for Motor Vehicles (In rupees) (2)
I. Motor Cycle	90 per quarter

(1)	(2)
II. MOTOR VEHICLE :	
(a) Seating capacity not more than 3+1	90 per seat per quarter
(b) Seating capacity more than 3+ 1 upto 6+1	300 per seat per quarter
(c) Seating capacity more than 6+1 upto 12+1	450 per seat per quarter
III. INVALID CARRIAGE (made by the manufacturers)	Rs. 9 per quarter
IV. PUBLIC SERVICE VEHICLE	
(1) Vehicle permitted to carry 13+ 1 passengers or more and plying as stage/ contract carriage for hire or reward :—	
(a) On city routes plying as a Nagar Sewa/ City Bus	90 per seat per quarter
(b) In areas adjacent to city routes as notified by the State Government	150 per seat per quarter
(2) Vehicle permitted to carry 13+ 1 passengers or more kept as spare/reserve vehicle	180 per seat per Month
(3) Vehicle permitted to ply as a stage carriage on routes other than city routes and where the permitted distance covered in a day-	
(a) does not exceed 100 km	180 per seat per month
(b) thereafter for every 10 km or part thereof	Rs. 12 per seat per month
(4) If the vehicle is under lease agreement and it operates as stage carriage	20% in addition to the levied tax.
(5) (a) Vehicles of other State permitted to ply under Reciprocal Agreement on inter-state routes—	
(i) For Ordinary Bus	Rs. 12 for each 10 km or part thereof per seat per month.
(ii) For Other than Ordinary Bus	Rs. 15 for each 10 km or part thereof per seat per month.
(b) Vehicles of other State permitted to ply without reciprocal agreement on interstate route.	Rs. 60 per seat per month or part thereof in addition to tax specified in (a) (i) and (ii) above
(6) Contract Carriage Vehicles—	
(a) Vehicle permitted to ply within the State as contract carriage having seating capacity of 13+1 or more—	Rs. 600 per seat per month
(b) Vehicles having seating capacity 13+1 or more and permitted to ply as contract carriage covered by “All India Tourist Permit” issued by Madhya Pradesh State under sub-section (9) of section 88 of the Motor Vehicles Act, 1988.	Rs. 700 per seat per month

(1)	(2)
(c) Vehicles having seating capacity 13+1 or more and plying on contract on Special Permit granted by Madhya Pradesh State under sub-section (8) of section 88 of the Motor Vehicles Act, 1988.	Rs. 180 per seat per month plus spare/reserve Motor Vehicle Tax.
(d) Vehicle permitted to ply as contract carriage covered by All India Tourist Permit issued by other State under sub-section (9) of section 88 or Special permit issued under sub-section (8) of section 88 of the Motor Vehicles Act, 1988—	
(i) Seating capacity up to 12+1	Rs. 50 per seat per day
(ii) Seating capacity 13+1 or more	Rs. 200 per seat per week or part thereof.
(e) Vehicle plying as contract carriage on a temporary permit granted under section 87 (1) (a) of the Motor Vehicles Act, 1988—	
(i) If permit is granted by Madhya Pradesh State	Rs. 12 per seat per day + spare tax.
(ii) If permit is granted by other State	Rs. 50 per seat per day
(7) Rural Service Vehicle having seating capacity 3+1 up to 7+1 and is covered under Regular permit granted for rural transport service.	1 percent of the standard price of vehicle till the validity of the rural permit.

Explanation 1.—The number of passengers which a vehicle is permitted to carry shall not include the driver and conductor of such vehicle and shall be the number of passengers which the motor vehicle is authorized to carry by the permit.

Explanation 2.—Tax specified in Items I, II and III of First Schedule shall be only for vehicle under temporary registration/temporary use in the State of Madhya Pradesh.

Explanation 3.—The distance permitted to be covered by a vehicle in a day in respect of which a permit is granted under the Motor Vehicles Act, 1988 shall be the distance authorized to be covered according to the permit in Madhya Pradesh.

Explanation 4.—Vehicles which are covered under regular rural permit shall not have to pay any further tax if they get their rural permit renewed in appropriate time. If they want to ply vehicle on route other than rural routes then difference between tax specified for that category of vehicle specified in Second Schedule and tax already paid, shall be leviable.

V. GOODS CARRIAGE :

- (1) On goods vehicle which was registered prior to 1st October, 2014 and having registered laden weight 5000 Kg. or less, the tax shall be as per Item 7 of the Second Schedule.
- (2) On goods vehicle which was registered prior to 1st October, 2014 and having registered laden weight more than 5000 Kg. the tax shall be—
 - (a) Exceeds 5000 Kg. but does not exceed 6000 Kg. Rs. 6000 per annum
 - (b) thereafter for each 1000 Kg. or part thereof Rs. 1000 per annum

(1)	(2)
(3) Goods carriage of other States, the registered laden weight of which—	
(a) Does not exceed 5000 Kg.	Rs. 4200 per annum
(b) Exceeds 5000 Kg. but does not exceed 6000 Kg.	Rs. 6000 per annum
(c) thereafter for each 1000 Kg. or part thereof	Rs. 1000 per annum
Explanation 1. —In respect of goods carriages belonging to other State, plying on the strength of permit issued by that State and countersigned by the State of Madhya Pradesh the tax shall be paid at the rate of eighty-five per cent of the rate specified in clause (3) above.	
Explanation 2. —In respect of goods carriage of other State plying in the State of Madhya Pradesh under temporary permit for a period not exceeding one month, the rate of tax shall be 1/12th of the tax payable per annum as specified in clause (3) above.	
Explanation 3. —In respect of the goods carriage specified in item V (2), the tax shall be paid by the owner of the vehicle at his choice under sub-section (1) of section 5.	
Explanation 4. —In respect of the goods carriage of other State registered on or after 1st October, 2014 the tax will be levied as per item 8 of the Second Schedule and tax will be deducted as per item V (3) of the First Schedule as provided in sub-section (2) of section 5.	
VI. PRIVATE SERVICE VEHICLE having seating capacity exceeding 12+1	Rs. 480 per seat per quarter
VII. EDUCATIONAL INSTITUTION BUS :	Rs. 12 per seat per annum
VIII. OTHER VEHICLES—	
(1) (a) The vehicles excluding items I, II and III and covered under Trade certificate or temporary registration and having unladen weight which does not exceed 5000 Kg.	Rs 600 per month
(b) Thereafter for each 1000 Kg. or part thereof.	Rs 300 per month
(2) The vehicle not covered in any category of any schedule of other State brought into the State of Madhya Pradesh—	
(a) Vehicle having unladen weight upto 3000 Kg.	Rs 500 per month
(b) Thereafter for each 1000 Kg. or part thereof.	Rs 200 per month

SECOND SCHEDULE
[See sub-section (1) of section 3]

Description of Motor Vehicle (1)	Rate of Life Time Tax (2)
1. (a) Motor cycle with or without attachment	7% of the standard price of vehicle
(b) Motor cycle operated by Battery/CNG/LPG	5% of the standard price of vehicle
2. Motor car/Motor cab (which includes invalid carriage) the standard price of which is—	
(1) Upto Rs. 15.00 lakh—	
(a) Driven by Petrol or Diesel	7% of the standard price of vehicle
(b) Hybrid vehicle	6% of the standard price of vehicle
(c) Driven by Battery/CNG/LPG	5% of the standard price of vehicle
(2) Exceeding Rs. 15.00 lakh—	
(a) Driven by Petrol or Diesel	8% of the standard price of vehicle
(b) Hybrid vehicle	6% of the standard price of vehicle
(c) Driven by Battery/CNG/LPG	5% of the standard price of vehicle
3. Motor Vehicle having seating capacity more than 6+1 up to 12+1 (for private use or for commercial use)—	
(a) Driven by Petrol or Diesel	8% of the standard price of vehicle
(b) Hybrid vehicle	6% of the standard price of vehicle
(c) Driven by Battery/CNG/LPG	5% of the standard price of vehicle
4. Invalid Carriage (Motor-Cycle)	Rs. 360
5. Motor Vehicle having seating capacity 3+1—	
(a) Driven by Petrol or Diesel	7% of the standard price of vehicle
(b) Hybrid vehicle	6% of the standard price of vehicle
(c) Driven by Battery/CNG/LPG	5% of the standard price of vehicle
6. (1) Vehicles having seating capacity from 3+1 upto 12+1 registered as transport vehicle prior to 1st October, 2014 which are paying quarterly/monthly Motor Vehicle Tax, the rate of life time tax shall be paid in one or two equal instalments within a year as follows:—	

Type of vehicle (1)	Up to three years old registered vehicle on 1st October, 2014 (2)	More than three years old registered vehicle on 1st October, 2014 (3)
(a) having seating capacity upto 3+1	3% of the standard price of vehicle	2% of the standard price of vehicle
(b) having seating capacity more than 3+1 and upto 6+1.	4% of the standard price of vehicle	3% of the standard price of vehicle
(c) having seating capacity more than 6+1 and upto 12+1.	5% of the standard price of vehicle	4% of the standard price of vehicle

(2) The vehicle which are perviously registered as private use for which life time tax has been paid, converted in to transport vehicle, the tax shall be paid in addition to the life time tax as follows:—

- | | | |
|---------------|---|-------------------------------------|
| (a) Motor Cab | - | 1% of the standard price of vehicle |
| (b) Maxi Cab | - | 2% of the standard price of vehicle |

7. Goods carriage having registered laden weigh 5000 Kg, or less and registered prior to 1st October, 2014 the rate of life time tax shall be as follows:—

- | | | |
|---|--|-------------------------------------|
| (a) Upto three years old registered vehicle on 1st October, 2014. | | 4% of the standard price of vehicle |
| (b) More than three years old registered vehicle 1st October, 2014. | | 3% of the standard price of vehicle |

8. Goods Carriage—

- | | | |
|---|--|-------------------------------------|
| (a) Chasis | | 7% of the standard price |
| (b) With body built by the manufacturer | | 6% of the standard price |
| 9. All such other new motor vehicles which are not covered in any of the category of vehicles specified in this Schedule. | | 6% of the standard price of vehicle |

10. All such other motor vehicles which are not covered in any of the category of vehicles specified in this Schedule and registered prior to 1st October 2014 the rate of life time tax shall be as follows:—

- | | | |
|--|--|--------------------------------------|
| (a) Upto three years old registered vehicle on 1st October, 2014. | | 4% of the standard price of vehicle |
| (b) More than three years old registered vehicle on 1st October, 2014. | | 3 % of the standard price of vehicle |

Explantion 1.—On the date of making payment of life time tax under clauses 6, 7 and 10, there should not be any tax due on such vehicle on 1st October, 2014 such categories of vehicles are barred from making manthly/quarterly tax.

Explantion 2.—The standard price of the vehicle means standard price realized by the dealer at the time of registration or the standard price of the siad vehicle determined by the Transport Department at that time, whichever is higher.

Explantion 3.—For calculating the life time tax on the basis of the standard price 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 registration. The standard price of the vehicle shall be the standard price payable in the Madhya Pradesh.

Explantion 4.—In respect of Battery/CNG/LPG driven vehicles the rate of tax shall be payable only when such vehicle is manufactured by the manufacturer as such.

Explantion 5.—Hybrid vehicle is the vehicle that uses two or more distinct power sources to move the vehicle. One of which should by CNG/LPG/NLG or Battery.

THIRD SCHEDULE
[See section (4)]

Class of Vehicle (1)	The manufacturer or dealer situated within Municipal Corporation (2)	The manufacturer or dealer situated in the area other than Municipal Corporation (3)
1. Motor Cycles/Two Wheeler	Rs. 10000 per annum	Rs. 6000 per annum
2. Any other vehicles	Rs. 18000 per annum	Rs. 12000 per annum

4. (1) The Madhya Pradesh Motoryan Karadhan (Sanshodhan) Adhyadesh 2014 (No. 6 of 2014) is hereby repealed.

Repeal and saving.

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