

**Andhra Pradesh Motor Vehicles Taxation (Amendment) Act,
1987**

15 of 1987

[16 February 1987]

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**Andhra Pradesh Motor Vehicles Taxation (Amendment) Act,
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PREAMBLE

An Act further to amend the Andhra Pradesh Motor Vehicles Taxation Act, 1963.

Be it enacted by the Legislative Assembly of the State of Andhra Pradesh in the Thirty-Eighth Year of the Republic of India as follows:-

* Received the assent of the Governor on the 15th February, 1987. For Statement of Objects and Reasons, please see the Andhra Pradesh Gazette, Part IV-A, Extraordinary, dated the 22nd January, 1987, at page 6,.

1. Short title and Commencement :-

(1) This Act may be called the Andhra Pradesh Motor Vehicles Taxation (Amendment) Act, 1987.

(2) It shall come into force on the 1st April, 1987.

2. Amendment of Section 3 :-

In the Andhra Pradesh Motor Vehicles Taxation Act, 1963 (Act 5 of 1963) (hereinafter referred to as the Principal Act) in section 3.--

(i) after the first proviso to sub-section (2), -the following proviso shall be inserted, namely:-

"Provided further that in the case of motor cycles (including motor scooters and cycles with or without attachment), invalid carriages, motor cars and jeeps and other non-transport vehicles not exceeding 2286 Kgs. in unladen weight except omni buses and chassis of motor vehicles, the tax shall be levied at the rates specified in the Third Schedule."

(ii) in the second proviso, for the words "provided further", the words "Provided also" shall be substituted.

3. Amendment of Section 4 :-

In section 4 of the principal Act,--

(1) in sub-section (1),-

(i) after clause (a), the following shall be inserted, namely:-

"(aa) Notwithstanding anything in clause (a), the tax levied under the second proviso to sub-section (2) of section 3 shall be for the life time of the motor vehicle and shall be paid in advance in lumpsum by the registered owner of the motor vehicle or any other person having possession or control thereof:

Provided that if the tax in respect of the motor vehicles referred to in the second proviso to sub-section (2) of section 3 has already been paid under sub-section (2) of section 3 prior to the 1st April, 1987 the tax specified under the aforesaid second proviso shall be levied after the expiry of the period for which the tax was so paid and such tax shall be paid within one month from the date of the expiry of the said period.";

(ii) after clause (b), the following clause shall be inserted, namely:-

"(bb) Notwithstanding anything in clause (b), where lumpsum tax has been paid as specified in clause (aa) a refund of the tax at such rates as

may be from time to time be notified by the Government, shall be payable subject to such conditions as may be specified in the notification in the case of removal of the vehicle to any other State on transfer of ownership or change of address."

(2) in sub-section (3) to clause (a), the following proviso shall be added, namely:-

"Provided that where a lumpsum tax is payable under this Act, payment of such tax by any person shall be recorded in the certificate of registration and no licence shall be granted to such person."

4. Amendment of section 6 :-

To section 6 of the Principal Act, the following proviso shall be added, namely:-

"Provided that if the lumpsum tax under this Act has not been paid, the registered owner or the person having possession or control thereof shall, in addition to payment of the tax due, be liable to penalty which may extend to twice the lumpsum tax payable under clause (aa) of sub-section (1) of section 4".

5. Amendment of Schedule :-

After the second Schedule to the principal Act, the following Schedule shall be added, namely:-

"Third Schedule (see second proviso to subsection (2) of section 3).

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THIRD SCHEDULE

[See SECOND PROVISOR TO SUB-SECTION (2) OF SECTION 3].

SI. No.	Period/Class of Vehicle.	Motor Cycles including Tri-Cycle, Motor Scooters Tad Cycles with or without attachment.		Invalid carriage.	Cars and Jeeps and other non-transport vehicles other than Omni-Buses not exceeding 2286 Kgs. in ULW.			Additional tax payable in respect of vehicles under Cols. 6 to
		Vehicles not	Vehicles exceeding		Weighing not more than 500	Weighing more than 500	Weighing more than	

		exceeding 60 CC.	60 CC.		Kgs. ULW	Kgs. but not more than 15:4 Kgs. ULW	1524 Kgs. but not more than 2286 Kgs. ULW	8 used for drawing trailors.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1.	At the time of Registration of New Vehicles.	700	900	330	2,100	3,600	4,000	1,240
2.	If the vehicle is already registered and its age from the month of registration is:							
	1 Not more than 2 years. ..	640	830	300	1,940	3,300	3,680	1,140
2.	More than 2 years but not more than 3 years. ..	580	760	270	1,780	3,000	3,360	1,040
3.	More than 3 years but not more than 4 years. ..	520	690	240	1,620	2,700	3,040	940
4.	More than 4 years but not more than 5 years. ..	460	620	210	1,460	2,400	2,720	840
5.	More than 5 years but not more than 6 years. ..	400	550	180	1,300	2,100	2,400	740
6.	More than 6 years but not more than 7	340	480	150	1,140	1,800	2,080	640

7.	years. ... More than 7 years but not more than 8 years. ..	280	410	120	980	1,500	1,760	540
8.	More than 8 years but not more than 9 years. ..	220	340	90	820	1,200	1,440	440
9.	More than 9 years but not more than 10 years. ..	160	270	60	660	950	1,120	340
10.	More than 10 years but not more than 11 years. ..	100	200	40	400	630	670	200
11.	More than 11 years but not more than 12 years. ..	40	130	20	260	300	550	140
12.	More than 12 years.	Nil.