

**Andhra Pradesh Motor Vehicles Taxation (Amendment) Act, 1992**

**11 of 1992**

**[15 April 1992]**

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**Andhra Pradesh Motor Vehicles Taxation (Amendment) Act, 1992**

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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 Forty-third Year of the Republic of India as follows :-

\* Received the assent of the Governor on 15th April, 1992. For Statement of Objects and Reasons, Please See the Andhra Pradesh Gazette, Extraordinary dated the 27th March, 1992 Part IV-A, at Page 14 & 15.

**1. Short title :-**

This Act may be called the Andhra Pradesh Motor Vehicles Taxation (Amendment) Act, 1992.

**2. Substitution of new Schedules for the First, Second and Third Schedules :-**

For the First, Second and Third Schedules to the Principal Act, the following shall be substituted, namely:-

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" THE FIRST SCHEDULE  
[Proviso to sub-section (2) of Section 31

Classes of Motor Vehicles fitted with Pneumatic tyres	Quarterly rate of tax	
	(1)	(2)
1. Motor Vehicles including motor scooters and cycles with attachment for propelling the same by mechanic power not exceeding 406 Kgs. in weight unladen	Rs.	Ps.
(a) Bicycles below 350 CC if not used for drawing a trailer or side car.	..	60.00
(b) Bicycles below 350 CC if used for drawing a trailer or Side car and bicycles of and above 350 CC whether used for drawing a trailer or a side car or not	..	70.00
(c) Tricycles	..	80.00
2. Invalid carriages	..	30.00
3. Goods Carriages:	..	
(a) Vehicles not exceeding 300 kgs, in laden weight.	..	600.00
(b) Vehicles exceeding 300 kgs., hut not exceeding 1000 kgs., in laden weight.	..	750.00
(c) Vehicles exceeding 1000 kgs., but not exceeding 1500 kgs., in laden weight.	..	1050.00
(d) Vehicles exceeding 1500 Kgs, but not exceeding 3000 kgs., in laden weight.	..	1200.00
(e) Vehicles exceeding 3000 kgs., but not exceeding 4500 kgs., in laden weight.	..	1350.00
(f) Vehicles exceeding 4500 kgs-, but not exceeding 5500 Kgs., in laden weight.	..	1800.00
(g) Vehicles exceeding 5500 kgs., but not exceeding 9000 kgs., in laden weight.	..	2400.00
(h) Vehicles exceeding, 000 Kgs. but not exceeding 12,000 Kgs, in laden weight.	..	3,000.00
(i) Vehicles exceeding 12,000 Kgs., but not exceeding 15.000 Kgs. in laden weight.	..	3,600.00
(j) Vehicles exceeding 15,000 Kgs in laden weight.	..	3,600 100.00
(For every 250 Kgs or past there of iu evcess of 15,000)		
(k) Additional tax payable in respect of goods carriages used for drawing trailers.	..	
(i) For each trailer not exceeding 1,000 Kgs. in laden weight.	..	600.00
(ii) For each traitor exceeding 1000 Kgs bzt not exceeding 3000 Kgs in laden weight. 900	..	
(ii) For each trailer exceeding 3,000 Kgs in laden weight. Provided that two or more goods carriages shall not be chargeable under this clause in respect of the same trailer.	..	1,200.00
4 Motor Vehicles plying for hire or used for transport of passengers and in respect off which permits have been issued under the Motor Vehicles Act, 1988 (Central Act 59 of 1988)	..	
(i) Vehicles permitted to carry in all not more than five persons.	..	250.00
(n) Vehicles permitted to carry more than five persons but not more than seven persons in all for every person other than the driver which the vehicle is permitted to carry.	..	100:00
(iii) Vehicles permitted to carry more than six passengers and plying as	..	

<del>Stage Carriages on town service routes.</del>	..	
(a) In respect of vehicles permitted to ply as Express Service for every passengers (other than the driver and the conductor) which the Vehicle is permitted to carry.	..	600.00
(b) In respect of vehicles permitted to ply as ordinary services, for every passenger (other than the driver and conductor) which the Vehicle is permitted to carry.	..	500.00
(iv) Vehicles permitted to carry more than six passengers and plying as stage carriages on routes other than town service routes.	..	
(a) In respect of vehicles permitted to ply as Express Service for every passenger (other than the driver and conductor) which the Vehicle is permitted to carry	..	900.00
	Rs.	. Ps.
(b) in respect of vehicles permitted to ply as Ordinary services, for every passenger (other than the driver and conductor) which (he vehicle is permitted to carry.	..	0 600.0
(v) Vehicles permitted to carry more than six passengers and plying as contract carriages for every passengers (other than the driver and conductor) which the vehicle is permitted to carry.	..	2,000.00
(vi) Vehicles permitted to carry more than six passengers and plying as contract carriages on inter-State routes on temporary permits under sub-section (8) of Section 88 of the Motor Vehicles Act, 1988 (Central Act, 59 of 1988) and on intrastate routes (within the State of Andhra Pradesh) for every passengers other than driver which the vehicle is permitted to carry.	..	2,000.00
(b) Contract carriages plying within the Home District and any one contiguous district, for every passenger other than driver.	..	2,000.00
5. Motor Vehicles not themselves constructed to carry any load other than water, fuel, accumulators and other equipments used for the purpose of propulsion, loose tools and loose equipment use for haulage soley and weighing together with the large number of trailers proposed to be drawn.	..	1,500.00
6. (i) Fire engines, fire tenders and road water sprinklers.	..	300.00
(ii) Additional tax payable in respect of such vehicle used for drawing trailers including fire engines and trailer pumps.	..	300.00
Provided that two or more vehicles shall not be chargeable under this clause in respect of the same trailer.	..	
7. Omni Buses with a seating capacity of more than six (excluding driver) and used for transport of persons for every person other than the driver).	..	200.00
S. Motor vehicles other than those liable to tax under the foregoing provision of this Schedule.	..	
(a) Weighing not more than 762 kgs unladen.	..	130.00
(b) Weighing more than 762 kgs but not more than 1524 kgs unladen	..	180.00
(c) weighing re than 1,524 Kgs. but not more than 2,286 Kgs. unladen.	..	230.00
(d) weighing more than 2,286 Kgs. but not more than 3,048 Kgs. un-laden.	..	280.00
(e) weighing more than 3,048 Kgs. un-laden but not weighing more than 4,000 Kgs.	..	360.00
(f) weighing more than 4,000 Kgs. unladen. (for every 250 kgs. or part thereof in excess of 4,000 Kgs.)	..	40.00
(g) Additional tax payable in respect of such vehicles used for drawing trailers :	..	
(i) for each trailer not exceeding 1,016 Kgs, in weight unladen	..	80.00
(ii) for each trailer exceeding 1,016 Kgs. in weight unladen :	..	150.00

Provided that two or more vehicles shall not be chargeable under this clause in respect of the same trailer

..

Classes of motor vehicles fitted With pneumatic tyres	Maximum tax	
	For a period not exceeding seven days	For a period exceeding seven days but not exceeding thirty days
1. Motor Cycles, whether used for drawing a trailer or side car or not including Motor scooters and cycles with attachment for propelling the same by mechanic cal power.	12,00-	40.00
2. Invalid Carriage.	5.00	15.00
3. Goods Carriages :	Rs. Ps.	Rs. Ps
(a) Vehicles not exceeding 1,000 Kgs., in laden weight.	113.00	375.00
(b) Vehicles exceeding 1,000 Kgs., but not exceeding 1,500 Kgs., in laden weight.	158.00	525.00
(c) Vehicles exceeding 1,500 Kgs., but not exceeding 2,300 Kgs in laden weight	169.00	563.00
(d) Vehicles exceeding 2,300 Kgs-, but not exceeding 3,000 Kgs., in laden weight.	180.00	600.00
(e) Vehicle exceeding 3,000 Kgs-, but not exceeding 4,300 Kgs., in laden weight	203.00	675.00
(f) Vehicles exceeding 4,300 Kgs. but not exceeding 5,600 Kgs., in laden weight	270.00	900.00
(g) Vehicles exceeding 5,600 Kgs., but not exceeding 7,600 Kgs., in laden weight	315.00	1050.00
(h) Vehicles exceeding 7600 Kgs. but not exceeding 9,100 Kgs., in laden weight	360.00	1200.00
(i) Vehicles exceeding 9,100 Kgs, but not exceeding 10,700 Kgs., in laden weight	450.00	1500.00
(j) Vehicles exceeding 10,700 Kgs., but not exceeding 12,700 Kgs., in laden weight	495.00	1650.00
(k) Vehicles exceeding 12,700 Kgs., but not exceeding 14,700 Kgs-, in laden weight	518.00	1725.00
(l) Vehicles exceeding 14,700 Kgs, but not exceeding 15,500 Kgs., in laden weight	540.00	1800.00
(m) Vehicles exceeding 15,500 Kgs., in laden weight	540.00 15.00 (for every 250. Kgs,	1800.00 50.00 (for every 250 Kgs,
	Rs. Ps. or part thereof in excess of 15,500	Rs. Ps. or part (hereof in excess of 15,500

		Kgs. in laden weight)	Kgs. in laden weight)
(n) Additional tax payable in respect of vehicles used for drawing trailers :			
(i) for each trailer not exceeding 1,000 Kgs., in laden weight.		90.00	30.00
(ii) for each trailer exceeding 1,000 Kgs. but not exceeding 3,000 Kgs., in laden weight.		135.00	450.00
(iii) for each trailer exceeding 3,000 Kgs. in laden weight.		180.00	600.00
provided that two or more vehicles shall not be chargeable under this clause in respect of the same trailer.			
4. Motor Vehicles plying for hire and used for the transport of passengers :			
(i) to carry in all not more than 4 persons.		38.00	125.00
(ii) to carry more than 4 persons but not more than 7 persons, for every person which the vehicle is so permitted to carry.		1.5,00	50.00
(iii) to carry more than 7 persons for every per-son which the vehicles is so permitted to carry.		68,00	225.00
of this schedule :		Rs. Ps.	Rs. Ps.
(a) weighing not more than 762 Kgs. unladen.		20.00	65.00
(b) weighing more than 762 Kgs. but not more than 2,286 Kgs. unladen.		35.00	115.00
(c) weighing more than 2,286 Kgs. unladen.		42.00	140.00
(d) Additional tax payable in respect of such vehicles used for drawing trailezs :			
(i) for each trailer not exceeding 1,016 Kgs. in weight unladen.		12.00	40.00
(ii) for each trailer exceeding 1,016 Kgs. in weight unladen :		23.00	75.0
Provided that two or more vehicles shall not be chargeable under this clause in respect of the same trailer.			

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Sl. No.	Period Class of Vehicle	Motor Cycles including Tricycle Motor Scooters and Cycles with or without attachment		Cars and Jeeps and other non transport vehicles other than Omni Bases not exceeding 2286 Kgs. in ULW.				
		Vehicles not exceeding 60 CC	Vehicles exceeding 60 CC	Carriage	Invalid Weighing not more than 500 Kgs. ULW	Weighing more than 500 Kgs. but not more than 1524 Kgs. ULW	Weighing more than 1524 Kgs. but not more than 2286 Kgs. ULW.	Additional tax payable in respect of vehicles under Cols. 6 to 8 used for drawing trailers.
1.	At the time of	750	1,350	475	4,200 or 5 of the	7,200 of 5 of the	8,000 of 5 of the	1,860

	Registration of New Vehicles.				cost of the vehicle whichever is higher	cost of the vehicle whichever is higher	cost-of the vehicle whichever is higher	
2.	If the vehicle is already registered and its age from the month of registration is:							
1.	Not more than 2 years.	687	1,245	450	3,880	6,600	7,360	1,710
2.	More than 2 years but not more than 3 years.	623	1,140	405	3,560	6,000	6,720	1460
3.	More than 3 years but not more than 4 years.	558	1,035	360	3,240	5,400	6,080	1,410
4.	More than 4 years but not more than 5 years.	474	730	315	2,720	4,800	5,440	1,260.
5.	More than 5 years but not more than 6 years.	427	825	270	2,600	4,200	4,800	1,110
6.	More than 6 years but not more than 7 years.	365	720	225	2,280	3,600	4,160	760
7.	More than 7 years but not	300	615	180	1,769	3,000	3,520	810
8.	More than 8 years but not more than 7 years.	237	510	135	1,640	2,409	2,880	660
9.	More than 7 years but not more than 10 years.	173	405	70	1,320	1,700	2,240	510

10.	More than 10 years but not more than 11 years.	103	300	60	800	1260	1,340	300
11.	More than 11 years but not more than 12 years.	44	175	30	520	600	1,100	210
12,	More than 12 years.							

### **3. Notwithstanding any thing in any judgement, decree, Validation**

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Order of any Court, Tribunal or other authority to the contrary, no levy and collection of tax on any motor vehicle used or kept for use in a public place in the State as specified in item 4 (vi) of the Schedule appended to G.O.Ms. No. 175, Transport, Roads and Buildings (TR.II) Department, dated the 18th May, 1985 shall be deemed to be invalid or ever to have become invalid by reason only of the fact that such levy and collection of tax was made without issuing a notification under sub-section (4) of section 4 of the principal Act and accordingly the levy and collection of tax on Motor Vehicles as specified in item 4 (vi) of the Schedule to the aforesaid Government order shall be deemed to have been lawfully levied and collected under the said order, and accordingly,--

(a) no suit or other proceeding shall be maintained or continued in any Court against the State Government or any person or -authority what so ever for the refund of any tax on Motor Vehicle ; and

(b) no Court shall enforce any decree or order directing the refund of such tax.