

**Bombay Motor Vehicles Tax (Gujarat Amendment) Act,  
1971**

**11 of 1971**

**[01 December 1971]**

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In exercise of the powers conferred by section 3 of the Gujarat State Legislature (Delegation of Powers) Act,(35 of 1971) 1971, the President is pleased to enact as follows:-

**1. Short Title :-**

This Act may be called the Bombay Motor Vehicles Tax (Gujarat Amendment) Act, 1971.

**2. Insertion Of Section 3A In Bom. Lxv Of 1958 :-**

In the Bombay Motor Vehicles Tax Act, 1971 as in force in the State of Gujarat, after section 3, the following section shall be inserted, namely:-

"3A. Levy of enhanced tax.--

(1) On and from the 1st day of December, 1971, there shall be levied and collected, on all motor vehicles specified in clauses I and VI of Class A in Part I of the First Schedule and on all motor vehicles of like description falling under Part II of the said Schedule, which are used or kept for use in the State, a tax (hereinafter referred to as the enhanced tax), in addition to the tax leviable under section 3, at the rate of ten per cent of the amount of tax levied under that section.

(2) The enhanced tax leviable under sub-section (1) shall be paid in advance by every registered owner or any person having possession or control of the motor vehicle-

(i) annually at the rate specified in sub-section (7), or

(ii) for one more quarters, at one-fourth of the rate so specified for each such quarter, or

(iii) for any period less than a quarter expiring on the last day of the quarter, at one-fourth of the rate so specified less one-twelfth of the said rate for every complete calendar month which has expired during such quarter:

Provided that-

(i) where any such owner or person has, before the commencement of the Bombay Motor Vehicles Tax (Gujarat Amendment) Act. 1971 paid the tax leviable under section 3 for the period of the year or for the period of one or more quarters expiring on the 31st day of March 1972 (hereinafter referred to as the said period), such owner or person may pay the enhanced tax for the month of December 1971 and for the quarter commencing on the 1st day of January, within the period prescribed for the payment of the tax leviable under section 3 for the year or the quarter commencing on the 1st day of April 1972;

(ii) where any such owner or person has not paid the tax leviable under section 3 for the said period before such commencement, he may pay the enhanced tax for the month of December 1971, within the period prescribed for the payment of tax leviable under section 3 for the quarter commencing on the 1st day of January 1972.

(3) Except as otherwise provided in sub-sections (1) and (2), the provisions of this Act and the rules made thereunder shall, so far as may be, apply in relation to the enhanced tax leviable under sub-section (1) as they apply in relation to the tax leviable under section 3."