

Karnataka Motor Vehicles Taxation (Amendment) Act, 2002**4 of 2002****[30 March 2002]**

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Karnataka Motor Vehicles Taxation (Amendment) Act, 2002**4 of 2002****[30 March 2002]**

An Act further to amend the Karnataka Motor Vehicles Taxation Act, 1957. Whereas it is expedient further to amend the Karnataka Motor Vehicles Taxation Act, 1957 (Karnataka Act 35 of 1957) for the purposes hereinafter appearing: Be it enacted by the Karnataka State Legislature in the fifty third year of the Republic of India as follows:-

1. Short Title And Commencement :-

- (1) This Act may be called the Karnataka Motor Vehicles Taxation (Amendment) Act, 2002.
- (2) It shall come into force with effect from the first day of April 2002.

2. Amendment Of Section 3 :-

In Section 3 of the Karnataka Motor Vehicles Taxation Act, 1957 (Karnataka Act 35 of 1957) (hereinafter referred to as the Principal Act), in sub-section (1), in the fourth proviso, in clause (a), for the figures and letters "1000 kgs." the figures and letters "1500 kgs." shall be substituted;

3. Amendment Of Section 3A :-

In section 3A of the Principal Act, for the words "four years" the words "six years" shall be substituted.

4. Insertion Of New Section 3B :-

After Section 3A of the Principal Act, the following shall be inserted, namely:-

"3B. Levy of Green Tax.-

(1) There shall be levied and collected a cess called "green tax" in addition to the tax levied under this Act on the motor vehicles suitable for use on road as specified in column (2) of the table below at the rates specified in column (3) thereof for the purpose of implementation of various measures to control air pollution.

Sl. No.	Class and age of the vehicle	Rate of cess in rupees
1	2	3
1	Non-transport vehicle completed 15 years from the date of its registration, at the time of renewal of certificate of registration as per subsection (10), of section 41, of the Motor Vehicles Act, 1988,- (a) Two wheelers (b) Other than two wheelers	250-00 500-00
2	Transport vehicle completed 7 years from the date of its registration, at the time of renewal of fitness certificate as per section 56, of the Motor Vehicles Act, 1988,-	200-00 per annum

(2) The provisions of the Act and the rules made thereunder excluding those relating to refund of tax shall, so far as may be, apply in relation to the levy, assessment and collection of the cess payable under sub-section (1), as they apply in relation to the levy, assessment and collection of motor vehicles tax under this Act."

5. Amendment Of Section 4 :-

In section 4 of the Principal Act, in the third proviso for the figures and letters "1000 Kgs" figures and letters "1500 Kgs" shall be substituted.

6. Amendment Of Schedule :-

In the schedule to the principal Act,-

(A) in part A,-

(1) in item 3,-

(a) in sub item (1), in clause (a), for the figures and letters "1000

Kgs." the figures and letters "1500 Kgs" shall be substituted;

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

"(2). Additional tax payable in respect of goods vehicles specified in paragraph (1) used for drawing trailers for each trailer in weight laden,-

for every 1000 kgs. or part thereof - Rs. 100-00

Provided that two or more goods vehicles shall not be chargeable under this item in respect of the same trailer.";

(2) in item 3A, in column 3, for the words and figures "1,800-00 plus Rs. 25-00 for every 250 kgs. or part thereof in excess of 15000 kgs. "the words and figures "2,100-00 plus Rs. 50-00 for every 250 kgs. or part thereof in excess of 15000 kgs." shall be substituted;

(3) in item 4,-

(a) in sub-item (3), in column 3, for the figures "475-00" the figures "500-00" shall be substituted;

(b) in sub-item (4),-

(i) in clause (a), in column (3), for the figures "700.00" the figures "750.00" shall be substituted;

(ii) in clause (b), in column (3), for the figures "625.00" the figures "700.00" shall be substituted.

(4) in item 6, in column 3, for the figures "1400-00" the figures "2250-00" shall be substituted;

(5) in item 7, in column 3, for the figures "2000-00" the figures "4000-00" shall be substituted;

(6) in item 8,-

(a) in sub-item (b), in column 3, for the figures "700-00" the figures "800-00" shall be substituted;

(b) in sub-item (c), in column 3, for the figures "750-00" the figures "850-00" shall be substituted;

(c) in sub-item (d), in column 3, for the figures "850-00" the figures "950-00" shall be substituted;

(d) in sub-item (e), in column 3, for the figures "1000-00" the figures "1100-00" shall be substituted;

(7) in item 8A,-

(a) in sub-item (a), in column 3, for the figures "800-00" the figures "1000-00" shall be substituted;

(b) in sub-item (b), in column 3, for the figures "850-00" the figures "1050-00" shall be substituted;

(c) in sub-item (c), in column 3, for the figures "950-00" the figures "1150-00" shall be substituted;

(d) in sub-item (d), in column 3, for the figures "1100-00" the

figures "1300-00" shall be substituted;

(8) in item 10, in column 3, for the words and figures "1785-00 plus Rs. 25-00 for every 250 kgs. or part thereof in excess of 15000 kgs." the words and figures "2200-00 plus Rs. 35-00 for every 250 kgs. or part thereof in excess of 15000 kgs." shall be substituted;

(9) in item 12,-

(a) for sub-item (i) the following shall be substituted, namely:-

"(1) For every 1000 kgs. or part thereof - 100-00";

(b) in sub-item (ii), for clauses to (i) to (iv), the following shall be substituted, namely:-

"For every 1000 kgs. or part thereof - Rs. 30-00";

(B) for "PART A4" the following shall be substituted, namely:-

"PART-A4

Life time tax for three wheelers including auto rickshaws carrying passenger or goods not exceeding 1500 kgs. In weight laden either used for hire or reward or not.

Item	Class of Vehicle	Rate of
No.		Tax in rupees
1	2	3
A	At the time of registration of new vehicle	2500-00
B	If the vehicle is already registered and its age from the month of registration is;	
	(i) Not more than 2 years	2400-00
	(ii) more than 2 years but not more than 3 years	
	(iii) more than 3 years but not more than 4 years	
	(iv) more than 4 years but not more than 5 years	
	(v) more than 5 years but not more than 6 years	
	(vi) more than 6 years but not more than 7 years	
	(vii) more than 7 years but not more than 8 years	
	(viii) more than 8 years but not more than 9 years	
	(ix) more than 9 years but not more than 10 years	1600-00
	(x) more than 10 years	1500-00"

(C) in part B:-

(1) for item 3, the following shall be substituted, namely:-

"3 (1) Goods vehicles including mobile canteen, mobile library van, mobile workshop, mobile clinic, X-ray van, cash van, (1) in weight laden,-

(a)	Not exceeding 3000 kgs.	- 100-00	300-00
(b)	Exceeding 3000 kgs but not exceeding 5500 kgs.		
		- 200-00	600-00
(c)	Exceeding 5500 kgs.		
	but not exceeding 12000 kgs.	- 300-00	900-00

(d)	Exceeding 12000 kgs.		
	but not exceeding 15000 kgs.	- 450-00	1400-00
(e)	Exceeding 15000 kgs.	- 460-00	1380-00
		plus 75-00	plus 160-00
		for every	for every
		250 kgs.	250 kgs.
		or part	or part
		thereof	thereof
		in excess	in excess
		of 15000	of 15000
		kgs.	kgs.

(2) Additional tax payable in respect of goods vehicles specified in paragraph (1) used for drawing trailers for each trailer in weight laden;
for every 1000 kgs. or part thereof - Rs. 25-00 75-00

Provided two or more goods vehicles shall not be chargeable under this item in respect of the same trailer."

(2) in item 3A, in columns 3 and 4, for the figures "340-00" and "920-00" the figures "360-00" and "950-00" shall respectively be substituted;

(3) in item 4, in sub-item (1),-

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

"(a) Not more than five passengers for every passenger 10-00 30-00"

(b) clauses (b) and (c) shall be omitted;

(4) in item 6, in columns 3 and 4, for the figures "300-00" and "600-00" the figures "400-00" and "1000-00" shall respectively be substituted;

(5) in item 7, in columns 3 and 4, for the figures "400-00" and "800-00" the figures "700-00" and "1400-00" shall respectively be substituted;

(6) for item 8, the following shall be substituted, namely:-

"8. Omni Buses, Private Service Vehicles,-

(1) other than those owned by Educational Institutions, vehicles permitted to carry,-

(a) upto 12 persons		
for every person	75-00	100-00
(b) exceeding 12 persons		
for every person	100-00	200-00
(2) owned by Educational Institutions,-		
for every person	10-00	30-00"

(7) in item 10, for clauses (a) to (g) the following shall be substituted, namely:-

"(a) Not exceeding 7500 kgs.	150-00	400-00
(b) exceeding 7500 kgs. but not exceeding 15000 kgs.	300-00	900-00
(c) Exceeding 15000 kgs.	300-00	900-00
	+ Rs 40/-for every 250 Kgs or part thereof in excess of 15000 Kgs	+ Rs 80/-for every 250 Kgs part thereof in excess of 15000 Kgs"

(8) for item 12, the following shall be substituted, namely:-

"12. Fire engines, fire tenders and road water sprinklers in weight laden,-

(1) for every 1000 kgs. or part thereof

10-00 30-00

(2) Additional tax payable in respect of such vehicles used for drawing trailers including fire engines, trailers pumps for each trailer with weight laden:

for every 1000 kgs.

or part thereof 5-00 20-00

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

(9) items 14, 15 and 15A shall be omitted;

(10) for item 16, the following shall be substituted, namely:-

"16. Motor cars including imported cars whether owned by companies or not, campers van not used for hire or reward and motor vehicles other than those liable to tax under the foregoing provisions of this schedule, in weight unladen,-

(a) for every 1000 kgs. or part thereof 75-00 200-00

(b) Additional tax payable in respect of such vehicles used for drawing trailers,-

for every 1000 kgs. or part thereof 10-00 30-00

(D) for part C2, the following shall be substituted, namely:-

"PART C2

Refund table for three wheelers including

Autorickshaws carrying passenger or goods

Not exceeding 1500 kgs. In weight laden either

Used for hire or reward or not.

(see section 7(3)).

Sl. No	Scale of refund	Amount of refund
		in rupees
(1)	(2)	(3)
	If after the registration, removal of vehicles or cancellation of registration of vehicles takes place;	
(i)	Within 2 years	2400.00
(ii)	After 2 years but within 3 years	2300.00
(iii)	After 3 years but within 4 years	2200.00
(iv)	After 4 years but within 5 years	2100.00
(v)	After 5 years but within 6 years	2000.00
(vi)	After 6 years but within 7 years	1900.00
(vii)	After 7 years but within 8 years	1800.00
(viii)	After 8 years but within 9 years	1700.00
(ix)	After 9 years but within 10 years	1600.00
(x)	After 10 years	NIL"

7. Power To Remove Difficulty :-

If any difficulty arises in giving effect to the provisions of the Principal Act, as amended by this Act, the State Government may, by notification in the Official Gazette, make such provisions as may appear to it to be necessary or expedient for removing the said

difficulty;

Provided that no such order shall be made after the expiry of a period of two years from the date of commencement of this Act.