

**Karnataka Motor Vehicles Taxation (Second Amendment)
Act, 2010**

38 of 2010

[04 August 2010]

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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 purpose hereinafter appearing; Be it enacted by the Karnataka State Legislature in the Sixty first year of the Republic of India as follows:-

1. Short Title And Commencement :-

- (1) This Act may be called the Karnataka Motor Vehicles Taxation (Second Amendment) Act, 2010
- (2) It shall be deemed to have come into force with effect from the first day of April, 2010.

2. Amendment Of Section 4 :-

In the Karnataka Motor Vehicles Taxation Act, 1957 (Karnataka Act 35 of 1957) (hereinafter referred to as the Principal Act) in section 4, in subsection (3), after the second proviso, the following shall be inserted, namely,-

"provided also that in the case of construction equipment vehicles

(as defined in clause (ca) of rule 2 of the Central Motor Vehicles Rules, 1989) and vehicles fitted with air compressors and generators the life time tax levied may be paid in two equal instalments, in the following manner, namely:-

(i) out of the tax so levied, half of the amount shall be paid at the time of tax due or registration; and

(ii) the balance of tax shall be paid within six months from the date of payment of the first instalment."

3. Amendment Of Section 7 :-

In section 7 of the Principal Act, in sub-section (3), after the proviso, the following shall be inserted, namely,-

"provided further that the registered owner who has paid the tax in part under clause (i) of third proviso of sub-section (3) of section 4 shall not be entitled for a refund of tax, unless the tax is paid in full."

4. Amendment Of The Schedule :-

In the schedule to the Principal Act, in Part A7, in Sl. No. A, in column No.3, for the figures and words "10 percent of cost of the vehicle" the figures and words "6 percent of the cost of the vehicle" shall be substituted.