

**Karnataka Motor Vehicles Taxation And Certain Other Law  
(Amendment) Act, 2003**

**9 of 2003**

**[29 March 2003]**

CONTENTS

1. Short Title And Commencement
2. Amendment Of Karnataka Act 35 Of 1957
3. Repeal Of Karnataka Act 21 Of 1976
4. Power To Remove Difficulty

**Karnataka Motor Vehicles Taxation And Certain Other Law  
(Amendment) Act, 2003**

**9 of 2003**

**[29 March 2003]**

An Act further to amend the Karnataka Motor Vehicles Taxation Act, 1957 and to repeal the Karnataka Contract Carriages (Acquisition) Act, 1976. Whereas it is expedient further to amend the Karnataka Motor Vehicles Taxation Act, 1957 (Karnataka Act 35 of 1957) and to repeal the Karnataka Contract Carriages (Acquisition) Act, 1976 (Karnataka Act 21 of 1976) for the purposes hereinafter appearing; Be it enacted by the Karnataka State Legislature in the fifty fourth year of the Republic of India as follows:-

**1. Short Title And Commencement :-**

- (1) This Act may be called as the Karnataka Motor Vehicles Taxation and Certain Other Law (Amendment) Act, 2003.
- (2) It shall come into force with effect from the first day of April, 2003.

**2. Amendment Of Karnataka Act 35 Of 1957 :-**

In the Karnataka Motor Vehicles Taxation Act, 1957 (Karnataka Act 35 of 1957),-

- (1) in sub-section (3) of section 7, for the words, letter and figure

"and Part C3", the words, letters and figures "Part C3 and Part C4" shall be substituted.

(2) in section 10,-

(i) in the opening paragraph,-

(a) in item (i), for the words "three percentum", the words "five percentum" shall be substituted;

(b) in item (ii), for the words "six percentum", the words "seven percentum" shall be substituted;

(ii) in clause (b), for the words "three percentum or six percentum as the case may be", the words "five percentum or seven percentum as the case may be" shall be substituted.

(3) in the schedule, in part A,-

(A) (1) in item 5 for sub-item (a), the following shall be substituted, namely:-

"(a) (i) Motor vehicles (contract carriages) plying for hire or reward and constructed or adopted to carry more than 12 passengers (excluding-driver and conductor/attendant) and covered by permit issued under section 74 of the Motor Vehicles Act, 1988 and complying with rule 151(2) of the Karnataka Motor Vehicles Rules, 1989, for every passenger 750-00

(ii) Motor vehicles (contract carriages) plying for hire or reward and constructed or adopted to carry more than 12 passengers (excluding-driver and conductor/attendant) and covered by permit issued under section 74 of the Motor Vehicles Act, 1988 and complying with rule 128 of the Central Motor Vehicles Rules, 1989, for every passenger 2000-00 "

(2) in item 6, in column 3, for the figures "2250-00", the figures "2000-00" shall be substituted;

(3) in item 7, in column 3, for the figures "4000-00", the figures "3000-00" shall be substituted.

(B) (1) For "part A5", the following shall be substituted, namely:-

"Part A 5

(See section 3 (1))

Life Time Tax for Motor Cars, Jeeps, Omni Buses and Private Service Vehicles.

Item Number	Class of vehicles	Motor Cars, Jeeps, Omni Buses and Private Service Vehicles having floor area upto 5 Sq. Mts. cost of which does not exceed Rs.10 Lakhs.	Motor Cars, Jeeps, Omni Buses and Private Service Vehicles having floor area upto 5 SQ. Mts. cost of which exceeds Rs.10 Lakhs

(1)	(2)	(3)	(4)
A	At the time of Registration of New Vehicles	9 percent of the Cost of the Vehicle	10 percent of the Cost of the Vehicle
B	If the vehicle is already registered and its age from the month of Registration is :-	Percentage of the lifetime tax levied under Clause A	Percentage of the life time tax levied under Clause A
I)	Not More than 2 Years	93%	93%
II)	More than 2 Years but not more than 3 Years	87%	87%
III)	More than 3 Years but not more than 4 Years	81%	81%
IV)	More than 4 Years but not more than 5 Years	75%	75%
V)	More than 5 Years but not more than 6 Years	69%	69%
VI)	More than 6 Years but not more than 7 Years	64%	64%
VII)	More than 7 Years but not more than 8 Years	59%	59%
VIII)	More than 8 Years but not more than 9 Years	54%	54%
IX)	More than 9 Years but not more than 10 Years	49%	49%
X)	More than 10 Years but not more than 11 Years	45%	45%
XI)	More than 11 Years but not more than 12 Years	41%	41%
XII)	More than 12 Years but not more than 13 Years	37%	37%
XIII)	More than 13 Years but not more than 14 Years	33%	33%
XIV)	More than 14 Years but not more than 15 Years	29%	29%
XV)	More than 15 Years	25%	25%

Note: In case the purchase invoice of the vehicle could not be produced for any reason, the cost of the vehicle for the purpose of levy of the tax shall be the present cost of the vehicle manufactured by the same manufacturer which is closer

in weight or cc to the vehicle on which tax is being levied.

(C) In part C3 in the heading the following shall be inserted at the end, namely:-  
"in respect of which life time tax is paid from 1.4.2000 to 31.3.2003.

(D) After "PART C3", the following shall be inserted, namely;

" Part C4

(See section 7(3))

Refund table for motor cars, jeeps, Omni buses, Private Service vehicles having floor area upto 5 square meters irrespective of the cost of the vehicles in respect of which life time tax is paid on or after 1.4.2003

	If after the registration removal of vehicles or cancellation of registration of vehicles takes place	Motor Cars and Jeeps Omni Buses and Private Service Vehicles having floor Area upto 5 Sq. mts. irrespective of the cost of the vehicle.
(1)	(2)	(3)
		Percentage of tax levied
I)	Within a Year	93
II)	After 1 Year but within 2 Years	87
III)	After 2 Year but within 3 Years	81
IV)	After 3 Year but within 4 Years	75
V)	After 4 Year but within 5 Years	69
VI)	After 5 Year but within 6 Years	64
VII)	After 6 Year but within 7 Years	59
VIII)	After 7 Year but within 8 Years	54
IX)	After 8 Year but within 9 Years	49
X)	After 9 Year but within 10 Years	45
XI)	After 10 Year but within 11 Years	41
XII)	After 11 Year but within 12 Years	37
XIII)	After 12 Year but within 13 Years	33
XIV)	After 13 Year but within 14 Years	29
XV)	After 14 Year but within 15 Years	25
XVI)	After 15 Years	Nil

Note: In case where the life time tax has been paid under Part A5 as prior to the first day of April 2003. The refund of tax shall be under the refund table as in force prior to the first day of April 2003. "

### **3. Repeal Of Karnataka Act 21 Of 1976 :-**

The Karnataka Contract Carriages (Acquisition) Act, 1976 (Karnataka Act 21 of 1976) is hereby repealed:

Provided that the provisions of section 6 of the Karnataka General Clauses Act, 1899 shall be applicable in respect of the repeal of the said Act.

### **4. Power To Remove Difficulty :-**

If any difficulty arises in giving effect to the provisions of 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.