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**Bombay Motor Vehicles Tax (Second Amendment) Act, 2010**

**30 of 2010**

**[21 December 2010]**

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PREAMBLE

An Act further to amend the Bombay Motor Vehicles Tax Act, 1958.  
WHEREAS both Houses of the State Legislature were not in session  
;

AND WHEREAS the Governor of Maharashtra was satisfied that  
circumstances existed which rendered it necessary for him to take  
immediate action further to amend the Bombay Motor Vehicles Tax  
Act, 1958, for the purposes hereinafter appearing ; and, therefore,  
promulgated the Bombay Motor Vehicles Tax (Amendment)  
Ordinance, 2010, on the 15th October, 2010 ;

AND WHEREAS it is expedient to replace the said Ordinance by an  
Act of the State Legislature; it is hereby enacted in the Sixty-first  
Year of the Republic of India, as follows :-

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

(1) This Act may be called the Bombay Motor Vehicles Tax (Second  
Amendment) Act, 2010.

(2) It shall be deemed to have come into force on the 15th  
October, 2010.

**2. Amendment Of Section 2 Of Bom. Lxv Of 1958 :-**

In section 2 of the Bombay Motor Vehicles Tax Act, 1958 (hereinafter referred to as "the principal Act"), in clause (6), after the words "additional or one time tax" the words "or environment tax" shall be inserted.

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

After section 3 of the principal Act, the following section shall be inserted, namely:-

"3A. Levy of environment tax. -

(1) There shall be levied and collected a lump sum tax called the environment tax in addition to the tax levied under this Act on the motor vehicles used or kept for use in the State as specified in column (2) of the Fifth Schedule at the rates specified in column (3) thereof:

Provided that, where the transport motor vehicle running on the Compressed Natural Gas or Liquefied Petroleum Gas or the non-transport motor vehicle has completed more than 15 years from the date of first registration of such vehicle, on or before the date of commencement of the Bombay Motor Vehicles Tax (Second Amendment) Act, 2010, such vehicle shall be deemed to have completed 15 years for the purposes of levy of the environment tax, as specified in the Fifth Schedule :

Provided further that, where the specified transport vehicle, whether running on or not running on the Compressed Natural Gas or Liquefied Petroleum Gas has completed more than 8 years from the date of first registration of such vehicle, on or before the date of commencement of the Bombay Motor Vehicles Tax (Second Amendment) Act, 2010, such vehicle shall be deemed to have completed 8 years for the purposes of levy of the environment tax, as specified in the Fifth Schedule.

(2) The provisions of this Act and the Rules made thereunder excluding those relating to refund of tax, shall mutatis mutandis apply in relation to the levy, assessment and collection of the environment tax payable under sub-section (1).".

### **4. Amendment Of Section 11 Of Bom. Lxv Of 1958 :-**

In section 11 of the principal Act, after sub-section (3), the following sub-section shall be added, namely:-

"(4) The State Government shall use the proceeds of the environment tax for the following purposes, -

- (a) to establish and develop vehicle inspection centres,
- (b) to establish and develop network of pollution checking centres,
- (c) to establish and develop air quality testing centres,
- (d) to encourage use of clean fuel,
- (e) to encourage the use of vehicles running on solar energy or hybrid technology,
- (f) to strengthen the public transport system,
- (g) to train the drivers of the public transport system and enhance their awareness about preservation of environment,
- (h) to establish advanced vehicle testing stations to issue or renew certificates of fitness,
- (i) to undertake a research to suggest various methods and mechanisms to reduce pollution and to improve environment."

#### **5. Addition Of Fifth Schedule In Bom. Lxv Of 1958 :-**

After Fourth Schedule to the principal Act, the following Schedule shall be added, namely:-

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#### "FIFTH SCHEDULE (See section 3A)

<b>Sr. No.</b>	<b>Class and age of vehicle</b>	<b>Rate of environment tax in rupees</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>
(1)	Non-transport vehicles which have completed 15 years from the date of their first registration, for every 5 years in lump sum, after completion of such 15 years,—	
	(a) Two wheeler	2000
	(b) Other than two wheeler (Petrol driven vehicles)	3000
	(c) Other than two wheeler (Diesel driven vehicles)	3500.
(2)(D	Transport vehicles which have completed 8 years from the date of their first registration, and not running on Compressed Natural Gas (CNG) or Liquefied Petroleum Gas (LPG), for every 5 years in lump sum, after completion of such 8 years,—	
	(a) Three wheeler auto-rickshaw	750
	(b) Taxis fitted with fare meters and permitted to	1250

	(b) Taxis fitted with fare meters and permitted to carry not more than six passengers and Jeep type motor cab (black and yellow).	1250
	(c) Tourist taxi	2500
	(d) Light goods vehicles	2500.
(II)	Transport vehicles which have completed 15 years from the date of their first registration and running on Compressed Natural Gas (CNG) or Liquefied Petroleum Gas (LPG), for every 5 years in lump sum, after completion of such 15 years,—	
	(a) Three wheeler auto-rickshaw	750
	(b) Taxis fitted with fare meters and permitted to carry not more than six passengers and Jeep type motor cab (black and yellow).	1250
	(c) Tourist taxi	2500
	(d) Light goods vehicles	2500.
(3)	Transport vehicles other than those covered in entry (2) above, which have completed 8 years from the date of their first registration, thereafter for every year,—	
	(a) Medium, Heavy and Articulated goods vehicles with gross vehicle weight more than 7500 kg.	10 per cent, of annual tax.
	(b) Contract carriage buses and motor vehicles covered under Clause A-VII of the First Schedule.	2.5 per cent, of annual tax.
	(c) Private service vehicles	2.5 per cent, of annual tax.
	(d) Tourist buses	2.5 per cent, of annual tax.
	(e) Camper Van (Transport), Stage Carriage Vehicle, Special Purpose Vehicle, Mobile Clinic, Ambulance, X-Ray Van, Library Van, Mobile Workshop, Cash Van, Hearse, Animal Ambulance, Fire Brigade Vehicles and motor vehicles covered under Clause A-VI of the First Schedule.	2.5 per cent, of annual tax."

## **6. Repeal Of Mah. Ord. Xv Of 2010 And Saving :-**

(1) The Bombay Motor Vehicles Tax (Amendment) Ordinance, 2010, is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act, as amended by the said Ordinance, shall be deemed to have been done or taken, as the case may be, under the principal Act, as amended by this Act.

