



## The Delhi Motor Vehicles Taxation (Amendment) Act, 2004

Act 4 of 2005

**Keyword(s):**  
**Motor Vehicle, Tax**

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(1)

(2)

(ख) आयातित मोटर वाहन के मामले में प्रविष्टि के बिल में दिखाया गया मूल्य तथा इसमें सीमा शुल्क, विक्री कर या अन्य प्रकार का शुल्क, जैसा भी लागू हो, शामिल होगा।

ऐसे वाहनों के लिए अतिरिक्त कर देय होगा जो वाहन ट्रेलर खींचने के लिए प्रयोग किए जाते हैं :-

(क) प्रत्येक ट्रेलर जिसका लदान रहित पंजीकृत वजन एक टन से अधिक नहीं है केवल हजार आठ सौ चालोस रुपये

(ख) प्रत्येक ट्रेलर जिसका लदान रहित पंजीकृत वजन एक टन से अधिक हो केवल तीन हजार छह सौ पैंसठ रुपये

उपबंध है कि इस मद के अंतर्गत एक ही ट्रेलर के लिए दो या अधिक वाहनों पर प्रभार वसूल नहीं किया जायेगा।

श्रेणी ख--ऐसे मोटर वाहनों को छोड़कर जिनमें केवल न्यूमैटिक टायर लगे हों। इस भाग की श्रेणी क में दिखाई गई शक्ति तथा उसका पचास प्रतिशत।

(ii) भाग ग को हटाया जायेगा।

11. अनुसूची I क तथा अनुसूची I ख को हटाया जाना।—मुख्य अधिनियम की अनुसूची I क तथा अनुसूची I ख को हटाया जायेगा।

वी. के. चंसल, संयुक्त सचिव

DEPARTMENT OF LAW, JUSTICE & LEGISLATIVE AFFAIRS

NOTIFICATION

Delhi, the 28th February, 2005

No. F. 14/(10)/LA-2003/Pt. File/77.—The following Act of the Legislative Assembly of the National Capital Territory of Delhi received the assent of the President of India on 15th February, 2005 and is hereby published for general information :-

"THE DELHI MOTOR VEHICLES TAXATION (AMENDMENT) ACT, 2004" (DELHI ACT 4 OF 2005)

(As passed by the Legislative Assembly of the National Capital Territory of Delhi on the 16th December, 2004.)

(15th February, 2005)

An Act further to amend the Delhi Motor Vehicles Taxation Act, 1962.

Be it enacted by the Legislative Assembly of the National Capital Territory of Delhi in the Fifty-fifth year of the Republic of India as follows :-

1. Short title, extent and commencement.—(1) This Act may be called the Delhi Motor Vehicles Taxation (Amendment) Act, 2004.

(2) It extends to the whole of the National Capital Territory of Delhi.

(3) It shall come into force on such date as the Lieutenant Governor of the National Capital Territory of Delhi may, by notification in the Official Gazette, appoint.

2. General.—Throughout the Delhi Motor Vehicles Taxation Act, 1962 (hereinafter referred to as "the principal Act"),—

(i) for the word "Administrator", wherever it occurs, the word "Government" with its grammatical variations shall be substituted;

(ii) for the words and figures "Motor Vehicles Act, 1939", or "Motor Vehicles Act, 1939 (4 of 1939)", wherever they occur, the words and figures "Motor Vehicles Act, 1988" or "Motor Vehicles Act, 1988 (59 of 1988)" shall respectively be substituted;

(iii) for the words "Union Territory of Delhi", the words "National Capital Territory of Delhi" shall be substituted.

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3. Amendment of section 2.—In section 2 of the principal Act,—

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

“(a) ‘Delhi’ means the National Capital Territory of Delhi”;

(ii) for clause (b), the following clause shall be substituted, namely :—

“(b) ‘Government’ means the Lieutenant Governor of the National Capital Territory of Delhi appointed by the President under article 239 and designated as such under article 239AA of the Constitution.”

4. Amendment of section 3.—In section 3 of the principal Act,—

(i) in sub-section (1)—

(a) for the words and figures “Delhi Motor Vehicles Taxation (Amendment) Act, 1989”, the words and figures “Delhi Motor Vehicles Taxation (Amendment) Act, 2004” shall be substituted;

(b) in clause (b), for sub-clause (ii), the following shall be substituted, namely :—

“(ii) the same have been earlier registered in Delhi or in any other state, then having regard to the month of their first registration in Delhi or, as the case may be, in that other State, a one time tax which shall be equal to the amount specified in column (2) of Part B of Schedule I, minus the proportionate amount at one-tenth of the tax so calculated for each completed year from the month of first registration of motor vehicle;”;

(c) after the proviso, the following proviso shall be inserted, namely :—

“Provided further that the Government may, by notification in the Official Gazette, change from time to time, the description of motor vehicles in column (1) of Part B of Schedule I.”;

(ii) for sub-section (2), the following shall be substituted, namely :—

“(2) The Government may, by notification in the official Gazette, increase or, as the case may be, decrease from time to time, the rate specified in Schedule I in relation to any motor vehicles :

Provided that any such increase or, as the case may be, decrease shall not apply in respect of a motor vehicle specified in Part B of the said Schedule on which one time tax has been levied and collected.”

5. Amendment of section 4.—In section 4 of the principal Act, in sub-section (2), for clause (b), the following shall be substituted, namely :—

“(b) where such vehicle is described in Part B of Schedule I, a one time tax at the amount specified in the corresponding entry in column (2) in the said Part or, as the case may be, the amount specified in sub-clause (ii) of clause (b) of sub-section (1) of section 3”.

6. Amendment of section 8.—In section 8 of the Principal Act, for the words, figures and brackets “Chapter VIII of the Motor Vehicles Act, 1939 (4 of 1939)”, the words, figures and brackets “Chapter XI of the Motor Vehicles Act, 1988 (59 of 1988)” shall be substituted.

7. Amendment of section 10.—In section 10 of the principal Act,—

(i) in sub-section (1), for clause (b), the following shall be substituted, namely :—

“(b) in a case where payment of tax has been made in accordance with clause (b) of sub-section (2) of section 4, at the rates specified in Part B of Schedule I or, as the case may be, sub-clause (ii) of clause (b) of sub-section (1) of section 3.”;

(ii) in sub-section (2), for clause (b), the following shall be substituted, namely :—

“(b) in a case where payment of tax has been made in accordance with clause (b) of sub-section (2) of section 4, at the rates specified in Part B of Schedule I or, as the case may be, sub-clause (ii) of clause (b) of sub-section (1) of section 3.”;

(iii) in sub-section (3), after the word “increased” and before the words “by”, the words “or, as the case may be, decreased” shall be inserted.

8. Amendment of section 21.—In section 21 of the principal Act, for the words “Magistrate of the second class”, the words “Metropolitan Magistrate” shall be substituted.

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9. **Amendment of section 23.**—In section 23 of the principal Act for sub-section (3), the following shall be substituted, namely :—

"(3) Every rule made under this section and every notification issued under sub-section (2) of Section 3, and sub-section (3) of Section 10 shall be laid, as soon as may be, after it is made or issued, before the House of the Legislative Assembly of the National Capital Territory of Delhi while it is in session for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, the House agrees in making any modification in the rule or notification or the House agrees that the rule should not be made or the notification should not be issued, the rule or notification shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule or notification."

10. **Amendment of Schedule I.**—In Schedule I of the Principal Act,—

(i) for Part B, the following shall be substituted, namely :—

**"PART**

Description of Motor Vehicles	Amount
(1)	(2)
Rupees	
Group A.—Motor vehicles fitted solely with pneumatic tyres—	
1. Motor vehicles costing up to rupees four lakh each.	Two per cent of the cost Price.
2. Motor vehicles costing more than rupees four lakh each.	Four per cent of the cost price.

**Explanation.**—For the purpose of above calculation, the expression "cost price" shall mean—

- (a) in the case of motor vehicles manufactured in India, the basic manufacturing cost and excise duty plus sales tax without allowing any cash or trade discount; and
- (b) in the case of imported motor vehicles, the price shown in the Bill of Entry and shall be inclusive of customs duty, sales tax or any other levy, as may be applicable. Additional tax payable in respect of vehicles if such vehicles are used for drawing trailers—

- (a) For each trailer the registered unladen weight of which does not exceed one tonne      One thousand eight hundred forty only.
- (b) For each trailer the registered unladen weight of which exceed one tonne.      Three thousand six hundred sixty five only.

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

Group B.—Motor vehicles other than those fitted solely with pneumatic tyres.      The amount shown in Group A of this Part plus fifty per cent thereof."

(ii) Part C shall be omitted.

11. **Omission of Schedule IA and Schedule IB.**—The Schedule IA and Schedule IB of the principal Act shall be omitted.

V.K. BANSAL, Jt. Secy.