



The Jharkhand Motor Vehicle Taxation (Amendment) Act, 2018

Act 12 of 2018

Keyword(s):
Motor Vehicle, Taxation

Amendments appended: 3 of 2019, 11 of 2020, 3 of 2021

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विधि (विधान) विभाग

अधिसूचना

9 अक्टूबर, 2018

संख्या-एल०जी०-09/2018-147//लेज०-- झारखंड विधान मंडल द्वारा यथा पारित और राज्यपाल द्वारा दिनांक 28 सितम्बर, 2018 को अनुमत झारखण्ड मोटरवाहन करारोपण (संशोधन) अधिनियम, 2018 का निम्नांकित अंग्रेजी अनुवाद झारखंड राज्यपाल के प्राधिकार से इसके द्वारा प्रकाशित किया जाता है जिसे भारतीय संविधान के अनुच्छेद 348 के खंड (3) के अधीन उक्त अधिनियम का अंग्रेजी भाषा में प्राधिकृत पाठ समझा जाएगा।

THE JHARKHAND MOTOR VEHICLE TAXATION (AMENDMENT) ACT, 2018 (JHARKHAND ACT, 12, 2018)

An Act to amend Jharkhand Motor Vehicle Taxation Act, 2001

Be it enacted by the legislature of the State of Jharkhand in the sixty ninth (69th) year of the republic as follows:-

1. **Short title, extent and commencement:-**

(1) This Act may be called Jharkhand Motor Vehicle Taxation (Amendment) Act, 2018.

(2) It shall extend to the whole of the State of Jharkhand.

(3) It shall come into force from the date of publication in Jharkhand State Gazette.

2. The following Sub-clause is inserted in section 7(3) of the Jharkhand Motor Vehicle Taxation Act, 2001 –

"One Sleeper Seat in a bus shall be calculated as 2(Two) seats for road tax"

झारखंड राज्यपाल के आदेश से,

संजय प्रसाद,

प्रधान सचिव-सह-विधि परामर्शी

विधि विभाग, झारखंड, राँची।

विधि (विधान) विभाग

अधिसूचना

30 जनवरी, 2019

संख्या- एल०जी०-09/2018-228/लेज०-- झारखंड विधान मंडल द्वारा यथापरित और माननीया राज्यपाल द्वारा दिनांक 28 जनवरी, 2019 को अनुमत झारखण्ड मोटरवाहन करारोपण (संशोधन) अधिनियम, 2018 का निम्नांकित अंग्रेजी अनुवाद झारखंड राज्यपाल के प्राधिकार से इसके द्वारा प्रकाशित किया जाता है जिसे भारतीय संविधान के अनुच्छेद 348 के खंड (3) के अधीन उक्त अधिनियम का अंग्रेजी भाषा में प्राधिकृत पाठ समझा जाएगा।

JHARKHAND MOTOR VEHICLE TAXATION (AMENDMENT) ACT, 2018

(JHARKHAND ACT, 03, 2019)

An Act to amend Jharkhand Motor Vehicle Taxation Act, 2001

Be it enacted by the legislature of the State of Jharkhand in the Sixty Nineth (69th) year of the republic as follows:-

1. Short title, extent and commencement:-

- a) This Act shall be called Jharkhand Motor vehicle Taxation (Amendment) Act, 2018.
- b) It shall extend to the whole of the state of Jharkhand.
- c) It shall come into force with immediate effect.

2. Sub - section 2 (h) of section 2 of Jharkhand Motor Vehicles Taxation Act, 2001 shall be replaced as follows:-

" Personalized vehicle means all two wheelers (Moped, Scooter, Scooty, Motorcycle etc.) and four wheelers such as motor car, Omni Bus or station wagon, having Two (2) seats to Twelve (12) seating capacity including driver which are solely used for personal purposes"

3. A new sub- section 5 (5) shall be inserted in section 5 of the Jharkhand Motor Vehicles Taxation Act, 2001 as follows:-

" Every owner of the transport vehicles, being more than 12 years old and personalized vehicles being more than 15 years old shall be liable to pay " GREEN TAX" at the rate of 10% on the total payable tax."

4. Omission of section 5 (2) of the Jharkhand Motor Vehicles Taxation Act., 2001.

" Sub- Section 5 (2) and specified schedule -II shall deemed to be omitted.

5. Sub- Section 5 (6) in section 5 of the Jharkhand Motor Vehicles Taxation Act, 2001 shall be inserted.

Section 5(6):- A rebate at the rate of 25% of total liable tax shall be permissible to all the vehicles which comes under the definition of "Battery operated vehicles under Central Motor Vehicles Rule 1989".

6. Replacement of schedule specified under section 6 of Jharkhand Motor Vehicles Taxation Act, 2001.

"Schedule- III specified under section 6 of the Jharkhand Motor vehicles Taxation Act, 2001 for payment of tax shall be replaced by new specified schedule-III."

7. Replacement of schedule and Provision of section 7 of Jharkhand Motor Vehicles Taxation Act. 2001.

The specified schedule -1 part (A) under sub- section (1) of Section(7) of Jharkhand Motor vehicles taxation Act. 2001 shall be replaced by new specified schedule 1 part (A)

"Provided that in case of non-payment of one time - tax within 7 days from the date of commencement of this act or in case of belated payment of one time tax, a simple interest at the rate of 2% per month on due tax shall be charged."

8. Replacement of schedule specified under Section (7) of Jharkhand Motor Vehicles Taxation Act.- 2001.

The Specified schedule-1 Para- B under sub-section (2) of section 7 of Jharkhand Motor vehicle taxation act, 2001 shall be replaced by a new schedule 1 part (B)

9. The Proviso of section 7 (3) of Jharkhand Motor Vehicles Taxation Act, 2001 shall be replaced as follows:-

"Provided that for every transport vehicle (excluding goods carriage and motor cab), Motor vehicle tax will be calculated on the basis of number of seats excluding driver and conductor as mentioned in column 2,3 and 4 of table given below on the criteria of wheel base :-

a) Table for seats in respect of nature of vehicles according to wheel base

Wheel Base (In inch)	Ordinary Bus	Semi Deluxe Bus	AC Deluxe Bus
1	2	3	4
243	63	50	45
228	61	49	41
216	55	44	37
210	54	43	36
206	53	42	36
205	53	42	35
203	53	42	35
204	53	42	35
190	48	38	32
180	40	32	27
179	38	30	25
176	37	30	25
167	33	26	22
166	33	26	22
165	33	26	22
163	32	26	21
163	28	22	19
142	25	20	17

b) In case of motor vehicles, manufactured by company, the tax shall be calculated on the basis of approved seats by authorized agencies as per Rule - 126 of central motor vehicles rules, 1989.

10. **Amendment in proviso of sub- section 4 of section 7 of Jharkhand Motor Vehicles Taxation Act, 2001.**

"Tax for temporary registration, mentioned under provision of section 7(4), is being replaced by Rs. 100/- (One Hundred) and 400/- (Four Hundred) in place of Rs. 50/- and Rs. 100/-"

11. **Sub Section (5) along with its provision of section 7 of Jharkhand Motor Vehicles Taxation Act, 2001 shall be replaced as follows:-**

"The Government may, by notification from time to time, direct that a temporary tax token may be issued in respect of Transport vehicle registered in other state plying temporarily in this State on payment of tax as per rate of tax specified in the said notification."

12. **Sub- Section -7 in section 7 of Jharkhand Motor Vehicles Taxation Act, 2001 shall be inserted as follows:-**

" **Sub section -"7"** - Life Time tax at the time of registration shall be levied at the rate of 4% (Four Percent) of the cost of the tractor excluding GST,

Provided that one time- Tax at the time of Registration of Trailer of a tractor shall be liable to pay Rs. 5,000/- (Rupees Five Thousand)."

13. **The following proviso shall be inserted in sub- section 1 of section 9 of Jharkhand Motor Vehicles Taxation Act, 2001:-**

"Provided that the computerized Token issued under - "E- payment scheme launched by the State Government for the payment of road tax paid by the owner of the vehicle in proper manner through debit card/ credit card/ internet banking etc. shall be treated as a valid Tax- Token under the Act, Signature of the taxiing officer shall not be required on such tax token. Similarly tax token issued through "VAHAN" software shall not require the signature of the taxing officer"

14. **In the Jharkhand Motor Vehicles Taxation Act, 2001 the following provision shall be inserted in section 12, namely:-**

" Provided that in case of outstanding amount arrears of tax and penalty Rs. 50,000/- (Fifty Thousand) for goods and passenger vehicles Rs. 10,000/- (Ten Thousand) for three wheelers and Rs. 25000/- (Rs. Twenty Five Thousand) for light motor vehicles an authority not below the rank of Transport commissioner or an officer authorized by him may order to accept such outstanding amount with current tax in monthly installment, preferably within two months after receipt of application which shall not in any case be more than four installments and in such case a provisional tax token may be issued by the taxing authority".

SCHEDULE-1,
Part- 'A'
Rate chart of one-time tax for personalized vehicles
(See Sub-section (i) of section 5 & 7)

Clause	Sl.No.	Stages of Registration	Class of Motor Vehicles		
			Two wheeler motor vehicle	Personalized four wheeler motor vehicle (2 to 12 seating capacity)	Additional Tax under Clause A & B Column No. 5
1	2	3	4	5	6
A		Up to one year of age at the time of registration or first registration	One time tax at the rate of 6% of cost of vehicle excluding GST	One time tax at the rate of 6% of cost of vehicle excluding GST	(i) Extra Additional tax at the rate of 3% shall be levied on payable one-time tax under clause A & B Column No.-5 provided the owner of such vehicle already owns a personalized vehicle in his/her name. (ii) Extra Additional tax at the rate of 3% on the cost of the vehicle exceeding Rs.15 lacs excluding GST shall be levied on payable one-time tax under clause A & B Column no.-5 provided the owner of such vehicle does not possess any other personalized vehicle in his/her name prior to it.
B		If the Motor vehicle is already registered and its age from the first registration is	Percentage of one time tax levied under clause A Column (4)	Percentage of one Time tax Levied under clause A column (5)	
	1	More than one year but not more than two years	95%	95%	
	2	More than two year but not more than three years	90%	90%	
	3	More than three year	85%	85%	

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		but not more than four years			
	4	More than four year but not more than Five years	80%	80%	
	5	More than Five year but not more than Six years	75%	75%	
	6	More than Six year but not more than Seven years	70%	70%	
	7	More than Seven year but not more than Eight years	65%	65%	
	8	More than Eight year but not more than Nine years	60%	60%	
	9	More than Nine year but not more than Ten years	55%	55%	
	10	More than Ten year but not more than Eleven years	50%	50%	
	11	More than Eleven year but not more than Twelve years	50%	50%	
	12	More than Twelve year but not more than Thirteen years	50%	50%	
	13	More than Thirteen year but not more than Fourteen years	50%	50%	
	14	More than Fourteen year but not more than Fifteen years	50%	50%	
	15	More then Fifteen years	50%	50%	

**SCHEDULE-1,
Part- "B"
Rate chart for refund of one-time tax for personalized vehicles
(See Sub-section (2) of section 7)**

Sl.No.	Scale of refund	Class of Motor Vehicles	
		Two wheeler motor vehicle	Personalized four wheeler motor vehicle (2 to 12 seating capacity)
1	2	3	4
	If after registration certificate of registration of the vehicle on its exit from the State takes place	Refund of the tax paid as a percentage of one-time tax levied under schedule -1 part A	Refund of the tax paid as a percentage of one-time tax levied under schedule-1 Part- A
1.	Within one year	92%	92%
2.	After one year but within two years	85%	85%
3.	After two year but within three years	78%	78%
4.	After three year but within four years	71%	71%
5.	After four year but within five years	64%	64%
6.	After five year but within six years	57%	57%
7.	After six year but within seven years	49%	49%
8.	After seven year but within Eight years	41%	41%
9.	After Eight year but within Nine years	33%	33%
10.	After Nine year but within Ten years	25%	25%
11.	After Ten year but within Eleven years	17%	17%
12.	After Eleven year but within Twelve years	9%	9%
13.	After Twelve year but within Thirteen years	NIL	NIL
14.	After Thirteen year but within Fourteen years	NIL	NIL
15.	After Fourteen years	NIL	NIL

SCHEDULE-1
Part- "C"
Rate chart of Motor Vehicles
(See Sub-section (1) of section 5)

Sl. No.	Class of Vehicle	Annual rate of tax on motor vehicles
1	Carriage for disabled persons	Nil
2	Goods carriage excluding Trailers -	
	a) Upto 1000 Kgs registered laden weight capacity	<p>i) One time tax of Rs. 9000/- at the time of registration in the State for 10 year from the date of first registrations shall be levied on goods vehicles upto 1000 kg of weight capacity</p> <p>Provided that one time tax payable by such vehicles already registered shall be calculated after deduction of the tax amount already paid earlier</p> <p>Provided further that no one time tax shall be payable if the vehicle had already paid more than Rs. 9000/- as taxes</p>
		<p>ii) For goods vehicles more than 10 years old one time tax of Rs. 9,000/- shall be levied for a period of every five years thereafter shall be levied.</p> <p>Provided that one time tax payable by such vehicles shall be calculated after deducting the tax amount already paid after 10 years period or 15 years which ever may be applicable</p> <p>Provided further that no one time tax shall be payable if the vehicle has already paid more than Rs. 9000/- as taxes.</p>
	b) Exceeding 1000 kgs but not exceeding 3000 kgs of registered laden weight capacity	<p>i) One time tax of Rs. 7500/- per ton or part thereof at the time of registration for a period of 10 years from the date of first registration in the State shall be levied on goods vehicles upto 1001 to 3000 Kgs weight capacity.</p> <p>Provided that one time tax payable by such vehicle already registered earlier shall be calculated after deducting the tax amount already paid.</p>
		<p>ii) For vehicle more than 10 years old one time tax of Rs. 7500/- per ton or part thereof for a period of every five years thereafter shall be levied.</p> <p>Provided that one time tax payable by such vehicles shall be calculated after deducting the tax amount already paid after 10 years or 15 years period which ever may be applicable.</p> <p>Provided further that no one time tax shall be payable if the vehicles has already paid more than Rs. 7500/- per ton or part thereof as taxes.</p>
	c) Exceeding 3000 kg registered laden weight capacity	Rs. 800/- per ton or part thereof yearly.

3	a)	Motor Cab and Omni Bus		<p>One Time tax at the rate of 7% of the cost of taxi, motor cab, maxi cab excluding GST shall be levied for 12 years and 40% of one time tax plus 10% green tax shall be levied for further 5 years.</p> <p>Provided that one time tax payable by such vehicles shall be calculated after deducting the tax amount already paid as per SCHEDULE-1</p>
	b)	Three Wheeler vehicle	a)	<p>Seating Capacity not more than 4 seats excluding driver :- One Time tax Rs- 9000/- for newly registered vehicles shall be levied for 15 years.</p> <p>OR</p> <p>One time tax of Rs. 6000/- on all three wheelers up to one year age at the time of first registration shall be levied for a period of 10 years from the date of registration in the State.</p> <p>OR</p> <p>One time tax of Rs. 6000/- (Six Thousand) on more than 10 years old three wheelers vehicles shall be levied for further five years.</p>
			b)	<p>Seating capacity up to 7 seats excluding the driver :- One time tax of Rs. 13500/- (Rs. Thirteen Thousand Five Hundred) on newly registered three wheelers vehicles shall be levied for 15 years.</p> <p>OR</p> <p>One Time Tax of Rs- 9000/- (Nine Thousand) on all the three wheelers Vehicles up to one year of age at the time of registration shall be levied from the date of first registration in the State for 10 years.</p> <p>OR</p> <p>One time tax of Rs. 9000/- (Nine Thousand) on more than 10 years old three wheelers vehicles shall be levied for further five years.</p>

4. Passenger Transport Vehicles

1	Passenger Transport Vehicles (Excluding driver and conductor) other than goods vehicles, Motor Cab and Maxi Cab	Annual rate of Tax (Ordinary bus)	Annual rate of Tax (Semi Deluxe Bus)	Annual rate of Tax (Deluxe)	Annual rate of Tax of (Volvo Mercedes and equivalent)
(a)	Seating Capacity not less than 13 persons and not more than 26 persons	Rs. 500/- per seat	Rs. 625/- Per Seat	Rs. 735/- Per Seat	-
(b)	Seating capacity not less than 27 persons and not more than 32 persons	Rs. 550/- Per Seat	Rs. 700/- Per Seat	Rs. 810/- Per Seat	-
(c)	Seating capacity not less than 33 persons or more	Rs. 650/- Per Seat	Rs. 820/- Per Seat	Rs. 975/- Per Seat	-
(d)	Volvo, Mercedes and equivalent buses	-	-	-	Rs. 1250/- Per Seat

5	Crane, Poklane and Mechanical digging vehicles (Shoval in front and hand digging device in rear side or otherwise installed working machine) generally known as J.C.B., Boaring Machine or digging Machine/vehicles, built by other manufacturers.	One time tax at the rate of 7% of the cost of the vehicle excluding GST shall be levied for 12 years. For further five years 40% of one-time tax plus 10% green tax shall be levied.
6	Trailer (Other than tractor-Trailer)- More than 5000 kgs registered laden weight capacity.	One time tax at the rate of 7% of the cost of the trailer excluding GST shall be levied. For further 5 years 40% of one- time tax plus 10 % green tax shall be levied.

SCHEDULE - III**Rate Chart of Tax Payable by the dealer or Manufacturer.**

Sl.No.	Description of vehicles in possession under a dealer or manufacturer	Annual Tax per vehicle under a dealer or manufacturer	
1	Two Wheeler	200/-	Two Hundred Per Vehicle
2	Other vehicles	300/-	Three Hundred Per Vehicle
3	Chassis and Heavy Motor Vehicles	400/-	Four Hundred Per Vehicle

झारखंड राज्यपाल के आदेश से,

(संजय प्रसाद)

प्रधान सचिव-सह-विधि परामर्शी
विधि विभाग, झारखंड, राँची।

विधि (विधान) विभाग

अधिसूचना

17 दिसम्बर, 2020

संख्या-एल0जी0-09/2018-392/लेज0 -- झारखंड विधान मंडल द्वारा यथा पारित और माननीय राज्यपाल द्वारा दिनांक-11/12/2020 को अनुमत झारखण्ड मोटर वाहन करारोपण (संसोधन) अधिनियम, 2020 का निम्नांकित अंग्रेजी अनुवाद झारखंड राज्यपाल के प्राधिकार से इसके द्वारा प्रकाशित किया जाता है, जिसे भारत का संविधान के अनुच्छेद 348 के खंड (3) के अधीन उक्त अधिनियम का अंग्रेजी भाषा में प्राधिकृत पाठ समझा जाएगा।

Jharkhand Motor Vehicle Taxation (Amendment) Act, 2020

(Jharkhand Act 11, 2020)

An Act to amend Jharkhand Motor Vehicle Taxation Act, 2001

Be it enacted by the legislature of the State of Jharkhand in the Seventieth (71st) year of the republic as follows:-

1. Short title, extent and commencement:-

- (1) This Act shall be called Jharkhand Motor Vehicle Taxation (Amendment) Act, 2020.
- (2) It shall extend to the whole of the State of Jharkhand.
- (3) It shall come into force with immediate effect.

2. After sub-section (7) of Section-7 of Jharkhand Motor Vehicles Taxation Act 2001, a new sub-section (8) shall be inserted as follows :-

"(8) The road tax for motor vehicles indicated in Part "C" of Schedule-1 of this Act and tractor which is registered before 31.01.2019 shall be paid at the rate prescribed in following schedule either one time or yearly installment as per the rate prescribed in annexed Schedule-1 Part "F". The owner of those vehicles may pay tax one time or yearly tax for due period per year as per their convenience. This facility is not available for vehicle registered after 31.01.2019.

Provided that in case of non-payment of one-time tax or yearly tax within specified time (within 30 days) from the date of commencement of this Act for the vehicles indicated in Schedule-1 Part "C", Part "F" and Tractor & Trailer of Tractor or in case of delayed payment of one-time tax or yearly tax, a fine amount at the rate of 2 % per month of due one-time tax or yearly tax shall be levied."

3. The column-6 of Schedule-I Part-"A" of section-7 of Jharkhand Motor Vehicle Act 2001 shall be substituted as follows:-

(i) Extra additional tax at the rate of 3 % of the cost price of the vehicle excluding GST shall be levied in addition to the rate specified under clause A&B column no. 5 i.e. (6+3)=9 % shall be levied from the owner of such vehicle who already owns a personalized four wheeler in his/her name.

(ii) Extra additional tax at the rate of 3 % of the cost price of the vehicle excluding GST shall be levied in addition to the rate specified under clause A&B column no. 5 i.e. (6+3)=9 % shall be levied from the owner of such vehicle whose cost price excluding GST is exceeding 15 lakhs and the owner of such vehicle doesn't own a personalized four wheeler in his/her name.

(iii) Those owners of vehicle having four wheeler already registered in their names purchase vehicle whose cost is more than 15 lakhs (excluding GST) shall be levied one-time tax (6+3+3)=12% of cost price of such vehicle excluding GST.

4. Sub-Section (7) of in section-7 of the Jharkhand Motor Vehicle Taxation Act 2001 shall be substituted as follows :-

"One-time tax at the rate of 4% of cost price of Tractor excluding GST shall be levied for 20 years.

Provided one-time tax at the time of registration of trailer of a tractor shall be liable to pay Rs. 5000 (Five Thousand Rupees) for 20 years.

Provided further that one time tax shall be levied on already registered tractor and its trailer by adjusting the previously paid tax."

5. Insertion of Part-"D", Part-"E" and Part-"F" in Schedule-I in Section-7 of Jharkhand Motor Vehicles Taxation Act, 2001.

(1) Schedule-I Part-"D" under sub-section-2 of Section-7 of Jharkhand Motor Vehicles Taxation Act, 2001 shall be inserted as follows:-

SCHEDULE-I,**Part- "D"**

**Rate chart of tax to be paid on vehicles paying one-time tax in
Schedule-I Part-"C" and Tractor & Trailer of tractor
(See Sub-section (1) of Section 5 & 7)**

Sl. No.	Stages of Registration	Vehicles paying one-time tax in Schedule-I Part-"C" and Tractor & Trailer of tractor
1	2	3
	If the Motor vehicle is already registered and its age from the first registration is	Percentage of one-time tax levied on one-time tax paid at the time of first registration
1	More than one year but less than two years	90%
2	More than two year but less than three years	80%
3	More than three year but less than four years	75%
4	More than four year but less than Five years	70%
5	More than Five year but less than Six years	65%
6	More than Six year but less than Seven years	60%
7	More than Seven year but less than Eight years	55%
8	More than Eight year but less than Nine years	50%
9	More than Nine year but less than Ten years	45%
10	More than Ten year but less than Eleven years	40%
11	More than Eleven year but less than Twelve years	40%
12	More than Twelve year but less than Thirteen years	40%
13	More than Thirteen year but less than Fourteen years	40%
14	More than Fourteen year but less than Fifteen years	30%
15	More than Fifteen years	30%

(2) Schedule-I Part-"E" under sub-section-2 of Section-7 of Jharkhand Motor Vehicles Taxation Act, 2001 shall be inserted as follows :-

**SCHEDULE-I,
Part- "E"**

**Rate chart for refund of one-time tax of vehicles paying one-time tax in Schedule-I Part-"C"
and Tractor & Trailer of tractor
(See Sub-section (2) of Section-7)**

Sl. No.	Scale of refund	Vehicles paying one-time tax in Schedule-1 Part-"C" and Tractor & Trailer of tractor
1	2	3
	If after registration, de-registration of the vehicle or its exit from the State takes place	Refund of the tax paid as a percentage of one-time tax already paid.
1.	Within one year	70%
2.	After one year but within two years	60%
3.	After two year but within three years	50%
4.	After three year but within four years	40%
5.	After four year but within five years	30%
6.	After five year	0

(3) Schedule-I Part-"F" under sub-section-2 of Section-7 of Jharkhand Motor Vehicles Taxation Act, 2001 shall be inserted as follows :-

SCHEDULE-I

Part- "F"

Rate chart of Yearly Installment of Motor Vehicles

(See Sub-section (1) of section 5)

Sl. No.	Class of Vehicle	One Time Tax rate of motor vehicles	Rate of Motor Vehicle Tax for payment as yearly installment
1	2	3	4
1	Goods carriage excluding Trailers -		
a)	Upto 1000 Kgs registered laden weight capacity	i) One time tax of Rs. 9000/- at the time of registration in the State for 10 year from the date of first registrations shall be levied on goods vehicles upto 1000 kg of weight capacity Provided that one time tax payable by such vehicles already registered shall be calculated after deduction of the tax amount already paid earlier Provided further that no one time tax shall be payable if the vehicle had already paid more than Rs. 9000/- as taxes	The amount of yearly installment will be fixed by dividing the addition of one-time tax prescribed in column-3 plus 66% of one-time tax for 10 years.
		ii) For goods vehicles more than 10 years old one-time tax of Rs. 9,000/- shall be levied for a period of every five years thereafter shall be levied. Provided that one time tax payable by such vehicles shall be calculated after deducting the tax amount already paid after 10 years period or 15 years which ever may be applicable Provided further that no one time tax shall be payable if the vehicle has already paid more than Rs. 9000/- as taxes.	The amount of yearly installment will be fixed by dividing the addition of one-time tax prescribed in column-3 plus 66% of one-time tax for 05 years.
b)	Exceeding 1000 kgs but not exceeding 3000 kgs of registered laden weight capacity	i) One time tax of Rs. 7500/- per ton or part thereof at the time of registration for a period of 10 years from the date of first registration in the State shall be levied on goods vehicles upto 1001 to 3000 Kgs weight capacity. Provided that one time tax payable by such vehicle already registered earlier shall be calculated after deducting the tax amount already paid.	The amount of yearly installment will be fixed by dividing the addition of one-time tax prescribed in column-3 plus 66% of one-time tax for 10 years.
		ii) For vehicle more than 10 years old one-time tax of Rs. 7500/- per ton or part thereof for a period of every five years thereafter shall be levied.	The amount of yearly installment will be fixed by dividing the addition of one-time tax prescribed in column-3 plus 66% of one-

				<p>Provided that one time tax payable by such vehicles shall be calculated after deducting the tax amount already paid after 10 years or 15 years period which ever may be applicable.</p> <p>Provided further that no one time tax shall be payable if the vehicles has already paid more than Rs. 7500/- per ton or part thereof as taxes.</p>	time tax for 05 years.
2	a)	Motor Cab and Omni Bus		<p>One Time tax at the rate of 7% of the cost of taxi, motor cab, maxi cab excluding GST shall be levied for 12 years and 40% of one-time tax plus 10% green tax shall be levied for further 5 years.</p> <p>Provided that one time tax payable by such vehicles shall be calculated after deducting the tax amount already paid as per SCHEDULE-1</p>	The amount of yearly installment will be fixed by dividing the addition of one-time tax prescribed in column-3 plus 83% of one-time tax for 12 years.
	b)	Three Wheeler vehicle	a)	<p>Seating Capacity not more than 4 seats excluding driver :-</p> <p>One Time tax Rs- 9000/- for newly registered vehicles shall be levied for 15 years.</p> <p>OR</p> <p>One time tax of Rs. 6000/- on all three wheelers up to one year age at the time of first registration shall be levied for a period of 10 years from the date of registration in the State.</p> <p>OR</p> <p>One time tax of Rs. 6000/- (Six Thousand) on more than 10 years old three wheelers vehicles shall be levied for further five years.</p>	<p>The amount of yearly installment will be fixed by dividing the addition of one-time tax prescribed in column-3 plus 113% of one-time tax for 15 years.</p> <p>OR</p> <p>The amount of yearly installment will be fixed by dividing the addition of one-time tax prescribed in column-3 plus 133% of one-time tax for 10 years.</p> <p>OR</p> <p>The amount of yearly installment will be fixed by dividing the addition of one-time tax prescribed in column-3 plus 133% of one-time tax for 05 years.</p>
			b)	<p>Seating capacity up to 7 seats excluding the driver :-</p> <p>One time tax of Rs. 13500/- (Rs. Thirteen Thousand Five Hundred) on newly registered three wheelers vehicles shall be levied for 15 years.</p> <p>OR</p> <p>One Time Tax of Rs- 9000/- (Nine Thousand) on all the three wheelers Vehicles up to one year of age at the time of registration shall be levied from the date of first registration in the State for 10 years.</p> <p>OR</p> <p>One time tax of Rs. 9000/- (Nine</p>	<p>The amount of yearly installment will be fixed by dividing the addition of one-time tax prescribed in column-3 plus 264% of one-time tax for 15 years.</p> <p>OR</p> <p>The amount of yearly installment will be fixed by dividing the addition of one-time tax prescribed in column-3 plus 250% of one-time tax for 10 years.</p> <p>OR</p> <p>The amount of yearly installment will be fixed by</p>

			Thousand) on more than 10 years old three wheelers vehicles shall be levied for further five years.	dividing the addition of one-time tax prescribed in column-3 plus 250% of one-time tax for 05 years.
3	Crane, Poclain and Mechanical digging vehicles (Shoval in front and hand digging device in rear side or otherwise installed working machine) generally known as J.C.B., Boaring Machine or digging Machine/vehicles, built by other manufacturers.	One time tax at the rate of 7% of the cost of the vehicle excluding GST shall be levied for 12 years. For further five years 40% of one-time tax plus 10% green tax shall be levied.		The amount of yearly installment will be fixed by dividing the addition of one-time tax prescribed in column-3 plus 83% of one-time tax for 12 years.
4	Trailer (Other than tractor-Trailer)- More than 5000 kgs registered laden weight capacity.	One time tax at the rate of 7% of the cost of the trailer excluding GST shall be levied. For further 5 years 40% of one-time tax plus 10 % green tax shall be levied.		The amount of yearly installment will be fixed by dividing the addition of one-time tax prescribed in column-3 plus 83% of one-time tax for 12 years.
5	Tractor	One time tax at the rate of 4% of the cost of the tractor excluding GST shall be levied for 20 years.		The amount of yearly installment will be fixed as Rs. 1000 per year for 20 years.

6. (i) Jharkhand Motor Vehicle Taxation (Amendment) Ordinance, 2019 is hereby repealed.

(ii) Notwithstanding such repeal, anything done or any action taken under the said Act. Ordinance shall be deemed to have been done or taken under the provisions of this.

झारखंड राज्यपाल के आदेश से,

संजय प्रसाद,
प्रधान सचिव-सह-विधि परामर्शी
विधि विभाग, झारखंड, राँची।

विधि (विधान) विभाग

अधिसूचना

29 जून, 2021

संख्या-एन0जी0-09/2018-30/लेज0--झारखंड विधान मंडल द्वारा यथा पारित और माननीय राज्यपाल द्वारा दिनांक-21/06/2021 को अनुमत झारखण्ड मोटर वाहन करारोपण (संसोधन) अधिनियम, 2021 का निम्नांकित अंग्रेजी अनुवाद झारखंड राज्यपाल के प्राधिकार से इसके द्वारा प्रकाशित किया जाता है, जिसे भारत का संविधान के अनुच्छेद 348 के खंड (3) के अधीन उक्त अधिनियम का अंग्रेजी भाषा में प्राधिकृत पाठ समझा जाएगा।

Jharkhand Motor Vehicle Taxation (Amendment) Act, 2021 (Jharkhand Act-03, 2021)

An Act to amend Jharkhand Motor Vehicle Taxation Act, 2001

Be it enacted in the Seventy Second years of Republic of India by the Legislature of the State of Jharkhand as follows :-

1. Short title, extent and commencement:-

- (1) This Act shall be called Jharkhand Motor vehicle Taxation (Amendment) Act, 2021.
- (2) It shall extend to the whole of the state of Jharkhand.
- (3) It shall come into force with immediate effect.

2. The words "Excluding GST" written in serial no. 3 (a), serial no. 5 & 6 in Part-C of scheduled-I in sub-section (1) of Section-5 of Jharkhand Motor Vehicle Taxation Act, 2001 shall be substituted by the words "Ex-showroom price."

3. Column 4, 5 & 6 of Section-A of Part-A of Scheduled-I made under sub-section (1) Section-7 of Jharkhand Motor Vehicle Taxation Act, 2001 shall be substituted by the following :-

Clause	Sl. No.	Stages of Registration	Class of Motor Vehicles	
			Two Wheeler motor vehicle	Personalized four wheeler motor vehicle (2 to 12 seating capacity)
1	2	3	4	5
A		Up to one year of age at the time of Registration or first Registration.	(i) One-time tax @ 7% of the Ex-showroom price shall be levied at the time of registration for up to rupees one lac Ex-showroom price of the two wheeler Motor vehicle. (ii) One-time tax @ 9% of the Ex-showroom price shall be levied at the time of registration for above rupees one lac Ex-showroom price of the two wheeler Motor Vehicle.	(i) One-time tax @ 7% of the Ex-showroom price shall be levied at the time of registration for up to rupees seven lac Ex-showroom price of the four wheeler Motor vehicle. (ii) One-time tax @ 9% of the Ex-showroom price shall be levied at the time of registration for above rupees seven lac Ex-showroom price of the four wheeler Motor Vehicle.

4. Sub-Section (7) of in section-7 of the Jharkhand Motor Vehicle Taxation Act, 2001 shall be substituted as follows :-

"One-time tax at the rate of 4% of cost price of Tractor Ex-showroom price shall be levied for 15 years.

Provided one-time tax at the time of registration of trailer of a tractor shall be liable to pay Rs. 5000 (Five Thousand Rupees) for 15 years.

Provided further that one-time tax shall be levied on already registered tractor and its trailer by adjusting the previously paid tax."

झारखंड राज्यपाल के आदेश से,

संजय प्रसाद,
प्रधान सचिव-सह-विधि परामर्शी
विधि विभाग, झारखंड, राँची ।
