



महाराष्ट्र शासन राजपत्र

भाग पाच-अ

वर्ष २, अंक ४] गुरुवार ते बुधवार मार्च ६-१२, २०१४/फाल्गुन १५-२१, शके १९३५ [पृष्ठे ५५
किंमत : रुपये ५.००

प्राधिकृत प्रकाशन

महाराष्ट्र विधानसभेत व महाराष्ट्र विधानपरिषदेत सादर केलेली विधेयके (इंग्रजी अनुवाद).
पुढील विधेयके, दुरुस्त्या इत्यादी असाधारण राजपत्र म्हणून त्यांच्यासमोर दर्शविलेल्या दिनांकांना प्रसिद्ध झालेली आहेत :-

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सोमवार, जुलै १६, २०१२/आषाढ २५, शके १९३४

MAHARASHTRA LEGISLATURE SECRETARIAT

The following Bill was introduced in the Maharashtra Legislative Assembly on the 16th July, 2012 is published under Rule 117 of the Maharashtra Legislative Assembly Rules :—

L. A. BILL No. XXIII OF 2012.

A BILL

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

Bom. LXV of 1958. immediate action further to amend the Bombay Motor Vehicles Tax Act, 1958, for the purposes hereinafter appearing ; and, therefore, Mah. Ord. VI of 2012. promulgated the Bombay Motor Vehicles Tax (Amendment) Ordinance, 2012, on the 26th June 2012 ;

(१)

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

- Short title and commencement. 1. (1) This Act may be called the Bombay Motor Vehicles Tax (Amendment) Act, 2012.
(2) It shall be deemed to have come into force on the 26th June 2012.
- Amendment of section 3 of Bom. LXV of 1958. 2. In section 3 of the Bombay Motor Vehicles Tax Act, 1958 (hereinafter referred to as “ the principal Act ”), in sub-section (1D), in clause (c), after sub-clause (ii), the following proviso shall be added, namely :—
“ Provided that, such one time tax at twice the rate under sub-clause (i) or (ii) shall not exceed 20 per cent. of the cost of the vehicle.”
- Amendment of THIRD SCHEDULE of Bom. LXV of 1958. 3. In the THIRD SCHEDULE appended to the principal Act, in PART I, in column (2), in clause (3),—
(a) after the words, brackets and letters “ Compressed Natural Gas (CNG) ” the words, brackets and letters “ or Liquefied Petroleum Gas (LPG) ” shall be inserted ;
(b) after the words and letters “ fitted with CNG Kit ” the words and letters “ or LPG Kit ” shall be inserted.
- Repeal of Mah. Ord. VI of 2012 and saving. 4. (1) The Bombay Motor Vehicles Tax (Amendment) Ordinance, 2012, is hereby repealed.
(2) Notwithstanding such repeal, anything done or any action taken (including any notification or order issued) under the corresponding provisions of the principal Act, as amended by the said Ordinance, shall be deemed to have been done, taken or, as the case may be, issued under the corresponding provisions of the principal Act, as amended by this Act.

Bom.
LXV
of
1958.

Mah.
Ord.
VI of
2012.

STATEMENT OF OBJECTS AND REASONS

Sub-section (1D) of section 3 of the Bombay Motor Vehicles Tax Act, 1958 (Bom. LXV of 1958), provides for levy and collection of a one time tax for the life time, on all motor cars and omni buses used or kept for use in the State at the rates specified in the THIRD SCHEDULE of the Act.

2. Under PART I of the THIRD SCHEDULE to the said Act, as amended by the Maharashtra Tax Laws (Levy, Amendment and Validation) Act, 2012 (Mah. VIII of 2012), the rate of one time tax has been increased by 2 per cent. on petrol driven motor cars and omni buses and 4 per cent., on diesel driven motor cars and omni buses, with effect from the 1st May 2012. Under sub-clauses (i) and (ii) of clause (c) of the said sub-section (1D), one time tax specified in PART I and PART II of the THIRD SCHEDULE to the said Act, is levied and collected on the motor car or omni bus which is manufactured in India or imported into India and used or kept for use in the State by a person, not being an individual, a local authority, a public trust, a university or an educational institution as well as imported into India and used or kept for use in the State by a person, being an individual, a local authority, a public trust, a university or an educational institution, at twice the rate of one time tax. As such, the one time tax was increased to 18 to 22 per cent. on petrol driven vehicle and 22 to 26 per cent. on diesel driven vehicle depending on cost of vehicle. As a result, the difference in the rate of one time tax in respect of such vehicles was quite high as compared to those in other States. Due to this, the owners of such motor vehicles might have tended to register their vehicles on the office address situated outside the State of Maharashtra, thereby causing loss of revenue to the State. In order to reduce the difference in tax rates in this State and in other States and to have a practical approach in levying the one time tax, the Government considered it expedient to provide that, such twice the rate of tax shall not exceed 20 per cent. of the cost of the vehicle by amending the said sub-section (1D), suitably.

3. Under PART I of the THIRD SCHEDULE to the said Act, as amended by the Maharashtra Tax Laws (Levy, Amendment and Validation) Act, 2012 (Mah. VIII of 2012), the rate of one time tax was decreased by 2 per cent. on the Compressed Natural Gas (CNG) driven new motor cars and omni buses with original equipment fitted with CNG Kit by manufacturer, with effect from the 1st May 2012, to encourage the protection of environment and use of pure fuel. For the

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same purpose, the Government also considered it expedient to levy the same rate of one time tax also on the Liquified Petroleum Gas (LPG) driven similar vehicles fitted with LPG Kit by manufacturer, by suitably amending PART I in the THIRD SCHEDULE to the said Act.

4. As both Houses of the State Legislature were not in session and 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 aforesaid, the Bombay Motor Vehicles Tax (Amendment) Ordinance, 2012 (Mah. Ord. VI of 2012), was promulgated by the Governor of Maharashtra on the 26th June 2012.

5. The Bill is intended to replace the said Ordinance by an Act of the State Legislature.

Mumbai,
dated the 7th July 2012.

PRITHVIRAJ CHAVAN,
Chief Minister.

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FINANCIAL MEMORANDUM

The Bombay Motor Vehicles Tax Act, 1958, has been amended,—

(a) to provide that the one time tax at twice the rate levied and collected in respect of the imported, company owned, etc., motor cars and omni buses under sub-clause (i) or (ii) of clause (c) of sub-section (1D) of the said Act shall not exceed 20 per cent. of the cost of the vehicle ; and

(b) to decrease the rate of one time tax by 2 per cent. on the Liquefied Petroleum Gas (LPG) driven motor cars and omni buses fitted with LPG Kit by the manufacturer, on the same lines as decreased in case of the Compressed Natural Gas (CNG) driven motor cars and omni buses fitted with CNG Kit by the manufacturer.

Thus, there is no provision in the Bill which would involve the recurring or non-recurring expenditure from the Consolidated Fund of the State on its enactment as an Act of the State Legislature.

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GOVERNOR'S RECOMMENDATION UNDER ARTICLE 207 OF
THE CONSTITUTION OF INDIA

(Copy of Government of Maharashtra Order,
Law and Judiciary Department)

In exercise of the powers conferred upon him by clause (1) of Article 207 of the Constitution of India, the Governor of Maharashtra is pleased to recommend to the Maharashtra Legislative Assembly, the consideration of the Bombay Motor Vehicle Tax (Amendment) Bill, 2012.

Vidhan Bhavan :
Mumbai,
Dated : 16th July, 2012.

DR. ANANT KALSE,
Principal Secretary,
Maharashtra Legislative
Assembly.