

MOTOR VEHICLES TAXATION (AMENDMENT) ACT, 2011

MANIPUR GAZETTE No. 573 EXTRAORDINARY PUBLISHED BY AUTHORITY Imphal, Thursday, March 31, 2011 GOVERNMENT OF MANIPUR SECRETARIAT: LAW & LEGISLATIVE AFFAIRS Imphal, the 3 March, 2011 (Chaitra 10, 1933) No. : The following Act Of the Legislature, Manipur received assent of the Governor Of Manipur on 1 is hereby published in the Official Gazette: THE MANIPUR MOTOR VEHICLES TAXATION (AMENDMENT) ACT, 2011 (Manipur Act No. 3 of 2011) An Act to amend the Manipur Motor Vehicles Taxation Act, 1998 (Manipur Act No. 3 of 1998). Enacted by the Legislature of Manipur in the Sixty-second Year of Republic Of India as follows : I. Short title (1) This Act may be called the Manipur Motor Vehicles Taxation (Amendment) Act, 2011- (2) It shall extend to the whole of the State of Manipur. (3) It shall come into force at once

2. Substitution of section 15. For section 15 of the Manipur Motor Vehicles Taxation Act, 1998 (hereinafter referred to as the Principal Act), the following shall be substituted, namely,- "15. Other penalties. Whoever contravenes any of the provisions of this Act or any rules made thereunder shall, if no other penalty is elsewhere provided in this Act for such contravention, be punishable with a fine which may be up to Rupees one hundred in respect of two wheeler vehicles, Rupees two hundred in respect of light vehicles up to Rupees four hundred in respect of medium vehicles and Rupees one thousand in respect of heavy vehicles and, in the event of such person having been previously convicted of an offence under this Act or under any rules made thereunder with fine which may extend to Rupees two hundred, Rupees four hundred or Rupees eight hundred and Rupees two thousand respectively. — For the FIRST SCHEDULE appended to the Principal Act the following shall be substituted, namely,-
FIRST SCHEDULE
 PART-A VEHICLES PLYING NOT FOR HIRE OR REWARD
 Group A— vehicle solely with pneumatic tyres
 Annual/ One Time Tax on person as per the following description of vehicle
 1-(1). Motor Cycles/Scooters having Engine capacity < 50 c.c. Annual Tax/One Time Tax Rs. 150/Rs. 1700 Tax for every 5 years after 15 years Rs. 800 <100 c.c.>200 c.c. (iii). 200 c.c.- 350 c.c. Trailers/Tricycles/2-wheeled Tricycles (vi). Motor & cargo for invalids. Rs.250/ Rs.2700 Rs.300/Rs.3000 Rs. 100/Rs.1100 Rs.300/Rs.3000 Rs.100/nil Rs. 1300 Rs. 1500 Rs.500, Rs. 1500 nil, (vii) requirement to One Time Tax be a in Manipur on transfer from owner depreciation @ 10 % per annum Tax payable for a of the same at current price. One Time Tax on person as per the following description of vehicle (i). Original price up to 3 lakhs (ii) 3 lakhs to 10 lakhs (iii) 10 lakhs to 15 lakhs (iv) 15 lakhs to 20 lakhs (v) Above 20 lakhs one Tax 15 years 3% of the original 4% of the original 5% of the original 6% of the original 7% of the original. 8% of original Tax for every 5 years after 15 years- Rs.5000. Rs.8000, Rs.10000. Rs.15000. Rs.20000. Rs

25000. Note : This exemption is meant for newly purchased vehicles and for in State of Manipur as of one time for purchased vehicle is mandatory. (vii) Used vehicle be registered in Manipur on transfer from another State or vehicle which are under annual or One Time Tax be offered after allowing at the rates of 10 % per annum of the tax payable for a new vehicle of the same category at current price. for any fraction of years shall be calculated rate for one year amount of one time tax be divided by 15 years) [3] 11B. Rate of tax— payable annually for used vehicles in the State of Manipur whatsoever the case may be: Category (i). Vehicles whose unladen weight does not exceed 1000 kgs (ii). Vehicles whose unladen weight between 1001 -1500 kgs (iii). Vehicles whose unladen weight between 1501kg-2000kg (iv) Vehicles whose unladen weight exceeds 2000 kgs (v). (a) Trailer whose unladen weight does not exceed 1 metric tonne (b) Trailer whose unladen weight exceeds Annual/One time This is proposed for change on the of % of the original cost of the vehicle and for which payable Annual Tax shall be calculated as explained at II A (v) above. Rs.4500+ Rs.2925 for every additional 1000kg. Rs.250 / Rs.2850. Rs.450 / Rs.5100. 1 metric tonne In. Goods (private) 5. No. Tonnage 1. 2. 3. 4. 5. 6. upto 1 toner upto 3 toner Upto 5 toner between 7.5 - 9 toner 10 toner above 10 toner Annual Tax Rs.800. Rs.2080 Rs.3360 Rs.5920 Rs.6560 Rs.6560 +Rs. 640 for Permit Fee Rs.200 Rs.520 Rs.840 Rs. 1480 Rs. 1640 every additional one metric tonne IV. Additional payable for drawing trailers : (i) Un-laden weight upto 2 metric tonne (ii) Un-laden weight above 2 metric tonne V. Tractors (a) Laden weight upto 2 metric tonne (b) Laden weight above 2 to 4 metric tonne (c) Laden weight 4 metric tonne Annual Rs. 720 Rs.160 Rs.320 Rs.600 Note: If the tractor is utilized for commercial purpose (on hire or reward) other than agricultural works, 15% of the rate of tax payable shall be charged as additional tax. (43) VL Machinery/ Crane mounted on motor vehicles. (a) Un-laden weight

upto 3 metric tonne (b) Un-laden weight above 3 to 5 metric tonne (c) Un-laden weight above 5 metric tonne Rs-500 Rs. 750 Rs. 1000 Note: (i) 50% addl shall be leviable on any motor vehicle to be fitted solä/semi-solid tyre (ii) If the mounted crane is utilized for-commercial purpose (on hire or reward), 15% of the rate of tax payable shall be charged as additional tax.

PART-B VEHICLES PLYING FOR HIRE OR REWARD

Group —A: Vehicles fitted with pneumatic tyre.

I. Auto (a) 3 seater (b) 6 seater **II. Auto Rickshaws (Goods)** (a) Petrol (smaller) (b) Diesel 111. Maruti Vans carrying School Children & staff on contract basis Annual Tax Rs.300 Rs.600 Rs.350 Rs. 700 Rs.680 Annual Permit Fee Rs.300 Rs.300 Rs.700 Rs.480 **IV. Vehicles partly for conveyance of passengers & partly for conveyance of goods:** (Existing Rate + Rs. 100 per quintal per year), Each passenger is allowed to carry 100 kgs of goods/b*ip, Add* tax @ of Rs.200 per quintal per year will be levied as partial goods tax in addition to the token tax & passengers tax payable. Necessary average calculation shall be made according to the type of vehicle (whether Mini/Medium/Heavy Bus) by the concerned Registering Authority at time of conversion of type of vehicle by withdrawing number of seats as per the requirement of the owner.

V. Motor Cab (upto 6 seats): **VI. Maxi Cab**(7- 12 seats) **VII. Ordinary Bus(Local)** (a) Mini Bus(>12 <23 seats) (b) Medium Bus(>23<34 seats) (c) Bus (>34+50 seats) Rs.600 Rs. 12m Rs.2000 Rs.3000 Rs.5000 Rs.600 Rs.800 Rs. 800 Rs. 800 Rs.800 **15] VIII. Inter Bus (Deluxe):** Add 10% the tax rate fixed for local bus— at VII above.

Inter State Stage Carriage (Heavy) means a Bus operating in the Inter State Routes and whose gross vehicle weight exceeds 12,000 kgs. **Inter State (Mini)** means a mini bus whose gross vehicle weight does not exceed 7,500 kgs. **Inter State (Medium)** means a medium bus whose gross vehicle weight lies between 7,500 kgs and 12,00 kgs. **Vehicles (Loa)** 1. upto 1 Toner 2. upto 3 Toner 3. upto 5 Toner 4. between 7.5 - 9 Toner 5. 10 Toner 6. Above 10 Toner. Annual Tax Rs. 1200 Rs-2480 Rs.3760 Rs. 6320 Rs.6960 Rs.6960 +Rs. 640 for every additional one metric tonne Annual Permit fee Rs.600 Rs.600 Rs. 720 Rs. 720 Rs. 720 **X. Goods (Inter State):** Add 10% to the tax fixed for Goods listed at above. **n. Ambulance** Sl No. Type Light(un-laden wt > 7500kg) Medium(un-laden wt<7500 > 12000kg) Any other Transport Vehicles not covered under Any category above such as Dumper, Excavator, Camper Van, Trailer Cash Van, Mobile Canteen, Mobile Workshop, Mobile Clinic, Forklift, Tow-Truck, Rig Mobile (MV), Cementing Unit etc. **CLAUSES** Rate/annum Rs. 1000 Rs.1500 Tax/Annum 0.5% of the value of the chassis vehicle Rate/qtr Rs.250 Rs.375 **Remarks** The cost of old chassis vehicle liable to pay tax will have to be assessed after allowing 10% depreciation per annum of the tax payable for a new chassis/vehicle.

A. Green Tax: (i) The transport/commercial vehicles shall have to pay a consolidated sum annually in addition to the usual tax after completing 15 years as indicated below: (a) Heavy/Medium/Mini (Truck/Bus) Rs. 1000/Rs.750/Rs.500 Rs. 500/Rs.300/Rs.200 (b) Maxi Cabs/Motor Cabs/Mega Diesels/AR: (F1) The private Light Motor after 15 years, shall have to pay Rs 500 (for 5 years) & Rs. 250 (for 5 years) respectively. Revenue generated from this tax may be utilized for the purpose of road development. **B. Choice of Registration No:** A sum of Rs. 100 x number of digits to be paid if an applicant/owner wishes to make their own choice of Registration Number. Revenue generated may be utilized for certain specific purpose like once building maintenance & improvement of working condition of fire officers/staff. **C. Categorization of Routes 'A' & 'B'** (a) Imphal to Churachandpur route is categorized as Class—A Route; all passenger transport vehicles shall have to pay 10 % of the permit fee more in addition to permit fees payable. (b) Imphal to Thoubal extended upto Kakching is categorized as Class-B Route; all passenger transport vehicles shall have to pay 5% of the permit fee more." **TH. KAMINI KUMAR SINGH, Deputy Secretary (Law), Government of Manipur. Printed at the Directorate of Printing & Stationery, Government of Manipur/ 3 55-C/31-03-2011.**