



Motor Vehicle Department, Maharashtra



Basic Taxation

According to Maharashtra Motor Vehicle Tax Act 1958 and Maharashtra Motor Vehicle Tax Rule 1959 tax is levied on motor vehicles which are used or kept for use in Maharashtra State. The rate of tax to be levied is published by government of Maharashtra in official gazette time to time.

Section 4 of Maharashtra Motor Vehicle Tax Act 1958 gives payment of tax for the period, annually, bi-annually, quarterly or for one month period

Tax for Motor cycle and private cars is based on the cost of the vehicle

Taxation for goods vehicle depends on registered laden weight or gross weight of vehicle and for passenger vehicles tax is recovered according to the seating capacity and type of permit of the vehicle.

Maximum Amount of Tax is Rs.20 lakhs.

One Time Tax - Non Transport Vehicles

Rate of Tax for Two/Three Wheelers and Motor Cars

Sr. No.	Vehicle Type	Type of ownership	Cost of Vehicles / Cubic Capacity	One Time Tax (% percent of Cost)
1	Motor Cycle and Tricycles	Individual	Upto 99 cc	10%
			100 cc to 299 cc	11%
			Above 300 cc	12%
		Other than individual / Imported	Upto 99 cc	20%
			100 cc to 299 cc	20%

			Upto 99 cc	20%
2	Motor Cars (Petrol) Maximum Amount of Tax is Rs.20 lakhs	Individual	UP TO 10 lakhs	11
			10 TO 20 lakhs	12
			ABOVE 20 lakhs	13
		Other than individual.	UP TO 10 lakhs	20
			10 TO 20 lakhs	20
			ABOVE 20 lakhs	20
		IMPORTED	UP TO 10 lakhs	20
			10 TO 20 lakhs	20
			ABOVE 20 lakhs	20
		3	Motor Cars (Diesel) Maximum Amount of Tax is Rs.20 lakhs	Individual
10 TO 20 lakhs	14			
ABOVE 20 lakhs	15			
Other than individual	UP TO 10 lakhs			20
	10 TO 20 lakhs			20
	ABOVE 20 lakhs			20
IMPORTED	UP TO 10			20

			lakhs	
			10 TO 20 lakhs	20
			ABOVE 20 lakhs	20
4	Motor Cars (CNG/LPG)	Individual	UP TO 10 lakhs	7
			10 TO 20 lakhs	8
			ABOVE 20 lakhs	9
		Other than Individual	UP TO 10 lakhs	14
			10 TO 20 lakhs	16
			ABOVE 20 lakhs	18
		IMPORTED	UP TO 10 lakhs	14
			10 TO 20 lakhs	16
			ABOVE 20 lakhs	18

Rate of Tax for Contract/Stage Carriages

Sr. No.	Type	Description	Seating Capacity	One Time Tax Rs.	Annual Tax Rs.
1	Motor Cabs (AR/TAXI)	-	3+1	3850	-
		-	4+1	4950	-
		-	5+1	6050	-

		-	6+1	7150	-
2	A/C Motor Cabs (Taxi)	-	4+1	8800	-
3	Motor Cabs (Jeep Type)	-	7+1	4494	-
		-	8+1	4496	-
		-	9+1	4500	-
		-	10+1	4500	-
		-	11+1	4500	-
		-	12+1	4500	-
4	Tourist/Luxury Taxi	Non A/C	4+1	-	4000
			5+1	-	5000
			6+1	-	6000
		A/C	4+1	-	8000
			5+1	-	10000
			6+1	-	12000
		IMPORTED	4+1	-	12000
			5+1	-	15000
			6+1	-	18000
5	Private Service Vehicles	Non A/C	-	-	Rs.1000/per seat/per year
		A/c	-	-	Rs.2000/per seat/per year
6	Ordinary Contract Carriages	-	13+1 to 24+1	-	Rs.1700/per seat/per year
		-	More	-	Rs.1900/per

			than 25+1		seat/per year
7	School Buses/ Vans	Vehicles owned by school and used for carriage of students	-	-	Rs.100/per seat/per year
		Vehicles hired by school and used for transportation of students	-	-	Rs.100/per seat/per year
		Private owned vehicles taken on hire by school and used for transportation of students	-	-	1/3 of Annual Tax Rate
		Private owned vehicles taken on hire by school and used as School Bus as well as contract carriage also	-	-	2/3 of Annual Tax Rate
		Private owned vehicles taken on hire by school and used for transportation of students and also used for other contract once in a year			2/3 of quarterly rate in which quarter the vehicle was used
8	Drama/ Loknatya/ Tamasha/ Ochestra/ Vehicles owned by Companies	-	-	-	1/3 of Annual Tax Rate
9	Tourist Buses	-	-	-	Rs.5500/per seat/per year
10	A/C Buses	-	-	-	Rs.6500/per seat/per year
11	Sleeper Buses	-	-	-	Rs.7000/per seat/per year
12	Stage Carriage	City Bus Service	-	-	Rs.71/per

	Buses (M.V. Tax)				seat/ per year
		Rural Bus Service	-	-	Rs.71/per seat/ per year
		A/C Bus Service	-	-	Rs.71/per seat/ per year
13	Stage Carriage Buses (Passenger Tax)	City Bus Service	-	-	3.5% of fare collected
		Rural Bus Service	-	-	17.5% of fare collected
		A/C Bus Service	-	-	5.5% of fare collected

Tax Rate for Goods Vehicles and Other Vehicles

Sr. No.	Type	G.V.W. Kgs.	U.W. Kgs.	O.T.T. Rs.	Annual Tax Rs.
1	Light Motor Vehicle (Delivery Van)	Upto 750	-	8400/-	-
		751 to 1500	-	13650/-	-
		1501 to 3000	-	18900/-	-
		3001 to 4500	-	25200/-	-
		4501 to 6000	-	31500/-	-
		6001 to 7500	-	37800/-	-
2	Medium And Heavy Motor Vehicle	7501 to 9000	-	-	6450
		9001 to 10500	-	-	7500
		10501 to 12000	-	-	8550

		12001 to 13500	-	-	9750
		13501 to 15000	-	-	10950
		15001 to 15500	-	-	11350
		15501 to 16000	-	-	11750
		16001 to 16500	-	-	12150
		Rs. 450/- for Every 500 kgs or part of it which is excess to 16500Kgs			
		For Medium Goods Vehicles & Heavy Good Vehicles O.T.T. is 7 times of the Annual Rate and O.T.T. is not mandatory for this class of vehicles			
3	Excavators	-	Upto 750	-	2000
		-	751 to 1500	-	4000
		-	1501 to 2250	-	6000
		Rs.900/- for every 500Kgs or Part of it, which is excess to 2250Kgs.			
4	Tractors/Cranes/Compressor /Projectors etc	-	Upto 750	-	300
		-	751 to 1500	-	400
		-	1501 to 2250	-	600
		Rs.300/- for every 500Kgs or Part of it, which is excess to 2250Kgs.			
5	Brake-down Vans/ Towing Vehicles	-	-	-	600
6	Ambulance	-	Upto 750	-	800
		-	Above 750	-	1200
7	Camper Van /Coaches	Rs.5000/- for per Square Meter area excluding the			

		driver cabin
8	Battery Operated Vehicles	Tax is exempted for battery operated vehicles