



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ಪತ್ರಿಕೆ

ಭಾಗ - IV-A	ಬೆಂಗಳೂರು, ಬುಧವಾರ, ಮಾರ್ಚ್ ೩೧, ೨೦೧೦ (ಜೈತ್ರ ೧೦, ಶಕ ವರ್ಷ ೧೯೩೨)	ನಂ. ೩೨೦
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ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳು ಮತ್ತು ಶಾಸನ ರಚನಾ ಸಚಿವಾಲಯ

ಅಧಿಸೂಚನೆ

ಸಂಖ್ಯೆ: ಸಂವ್ಯಾಇ 14 ಶಾಸನ 2010, ಬೆಂಗಳೂರು, ದಿನಾಂಕ: 31ನೇ ಮಾರ್ಚ್, 2010

ದಿ ಕರ್ನಾಟಕ ಮೋಟಾರ್ ವೆಹಿಕಲ್ಸ್ ಟ್ಯಾಕ್ಸೇಷನ್ (ಅಮೆಂಡ್‌ಮೆಂಟ್) ಬಿಲ್, 2010ಕ್ಕೆ 2010ರ ಮಾರ್ಚ್ ಮೂವತ್ತೊಂದನೇ ದಿನಾಂಕದಂದು ರಾಜ್ಯಪಾಲರ ಒಪ್ಪಿಗೆ ದೊರೆತಿದ್ದು, ಸಾಮಾನ್ಯ ತಿಳುವಳಿಕೆಗಾಗಿ ಇದನ್ನು 2010ರ ಕರ್ನಾಟಕ ಅಧಿನಿಯಮ ಸಂಖ್ಯೆ: 7 ಎಂಬುದಾಗಿ ಕರ್ನಾಟಕ ರಾಜ್ಯ ಪತ್ರದಲ್ಲಿ ಪ್ರಕಟಿಸಬೇಕೆಂದು ಆದೇಶಿಸಲಾಗಿದೆ.

KARNATAKA ACT NO 7 OF 2010

(First Published in the Karnataka Gazette Extra-ordinary on the Thirty First day of March, 2010)

THE KARNATAKA MOTOR VEHICLES TAXATION (AMENDMENT) ACT, 2010

(Received the assent of the Governor on the Thirty First day of March, 2010)

An Act further to amend the Karnataka Motor Vehicles Taxation Act, 1957.

Whereas it is expedient further to amend the Karnataka Motor Vehicles Taxation Act, 1957 (Karnataka Act 35 of 1957) for the purpose hereinafter appearing;

Be it enacted by the Karnataka State Legislature in the Sixty first year of the Republic of India as follows:-

1. Short title and commencement.- (1) This Act may be called the Karnataka Motor Vehicles Taxation (Amendment) Act, 2010.

(2) It shall come into force with effect from the first day of April, 2010.

2. Amendment of section 3.- In the Karnataka Motor Vehicles Taxation Act, 1957 (Karnataka Act 35 of 1957) (hereinafter referred to as the principal Act), in section 3, in sub-section(1) in the Fourth Proviso,-

(i) in clause (aa) for the figures and letters "3000 kgs" the figures and letters "5500 kgs" shall be substituted.

(ii) after clause (b), after the note the following shall be inserted, namely:-

"(c) In case of Construction Equipment Vehicles (as defined in clause (ca) of rule 2 of the Central Motor Vehicle Rules, 1989) and vehicles fitted with air compressor and generators tax shall be levied at the rate specified in Part A-7 of the Schedule."

3. Amendment of section 15.- In section 15 of the Principal Act, in sub-section (2) in clause (b), after the words "the order against which the appeal has been preferred", the words "and such appeal shall be accompanied with a proof of payment of such amount" shall be inserted.

4. Amendment of Schedule.- In the Schedule to the Principal Act,

(1) in part A-

- (i) in Item No. 1, in Column No. 3, for the figures "25.00" the figures "125.00" shall be substituted.
- (ii) in Item No. 3, in sub item(1), clause (b) and entries relating there to shall be omitted.
- (iii) in Item No. 4, in sub item 3(a), in Column No. 3, for the figures "500.00" the figures "600.00" shall be substituted.
- (iv) in Item No. 5, in sub item (b), in Column 3, for the figures "700.00" the figures "1000.00" shall be substituted.
- (v) in Item No. 6, in sub-item(a), in column. 3, for the figures "2500.00" the figures "2750.00" shall be substituted.
- (vi) Item No. 11 and entries relating thereto shall be omitted.
- (vii) In Item No. 14, in sub-item (2) in Column 3, for the figures "187.50" the figures "500.00" shall be substituted.

(2) For Part A1 of the Schedule, the following shall be substituted, namely:-

**"Part A1
(See Section 3(1))
Lifetime Tax for Two Wheelers**

Sl No	Class of vehicles	Motor cycles whose cost does not exceed Rs. 50,000/-	Motor cycles cost of which exceeds Rs.50,000/-	Motor cycles run on Electricity
A	At the time of Registration of New Vehicles	10 percent of cost of the Vehicle	12 percent of the cost of the Vehicle	4 percent of cost of the vehicle
B	If the vehicle is already registered and its age from the month of Registration is:	Percentage of the Life Time Tax levied under Clause A	Percentage of the Life Time Tax levied under Clause A	Percentage of the life time tax levied under Clause A
1	Not more than 2 years	93%	93%	93%
2	More than 2 Years but not more than 3 Years	87%	87%	87%
3	More than 3 Years but not more than 4 Years	81%	81%	81%
4	More than 4 Years but not more than 5 Years	75%	75%	75%
5	More than 5 Years but not more than 6 Years	69%	69%	69%
6	More than 6 Years but not more than 7 Years	64%	64%	64%
7	More than 7 Years but not more than 8 Years	59%	59%	59%
8	More than 8 Years but not more than 9 Years	54%	54%	54%
9	More than 9 Years but not more than 10 Years	49%	49%	49%

Sl No	Class of vehicles	Motor cycles whose cost does not exceed Rs. 50,000/-	Motor cycles cost of which exceeds Rs.50,000/-	Motor cycles run on Electricity
10	More than 10 Years but not more than 11 Years	45%	45%	45%
11	More than 11 Years but not more than 12 Years	41%	41%	41%
12	More than 12 Years but not more than 13 Years	37%	37%	37%
13	More than 13 Years but not more than 14 Years	33%	33%	33%
14	More than 14 Years but not more than 15 Years	29%	29%	29%
15	More than 15 years	25%	25%	25%

Notes:

1. In respect of vehicles for which life time tax was due prior to the 1st day of April 2010, but has not been paid ,such tax shall be collected at the rates prevailing prior to such day along with the penalty due ,if any

2. Purchase Invoice shall be produced in respect of vehicles which are registered on or after 1st day of April 2007.

3. Cost of the vehicle in relation to a motor vehicle means –

(a) In respect of a vehicle manufactured in India, cost of the vehicle as per the purchase invoice issued either by the manufacturer or by the dealer of the vehicle including the excise duty, sales tax, surcharge or cess, entry tax etc., as payable in the State of Karnataka; and

(b) In respect of an imported motor vehicle, irrespective of its place of manufacture, the total cost incurred in importing the vehicle, that is to say, the value of the motor vehicle as endorsed in the Bill of Entry or such other document and assessed as such under the Customs Act. 1962, together with the Customs Duty levied, freight charges incurred and other taxes levied thereupon including additional duty/penalty levied if any, by the Customs Department or any other Department

(3) For part A5 of the Schedule ,the following shall be substituted, namely

**“Part A 5
(See Section 3(1))**

Lifetime Tax for Motor cars, Jeeps, Omni Buses and Private Service Vehicles.

Sl No	Class of vehicles	Motor cars, Jeeps, Omni Buses and Private Service Vehicles having floor area up to 5 Sq. Mtrs, cost of which does not exceed Rs. 5 Lakhs.	Motor cars, Jeeps, Omni Buses and Private Service Vehicles having floor area up to 5 Sq. Mtrs, cost of which exceeds Rs 5 Lakhs but does not exceed ing Rs.10 Lakh	Motor cars, Jeeps, Omni Buses and Private Service Vehicles having floor area up to 5 Sq. Mtrs, cost of which exceeds Rs10 Lakhs but does not exceed ing Rs 20 Lakhs	Motor cars, Jeeps, Omni Buses and Private Service Vehicles having floor area up to 5 Sq. Mtrs, cost of which exceed Rs. 20 Lakhs	Motor cars, vans run on Electricity.
1	2	3	4	5	6	7
A	At the time of Registration of New Vehicle	13 % of cost of the Vehicle	14 % of the cost of the Vehicle	17% of the cost of the Vehicle	18% of the cost of the Vehicle	4% of the cost of the Vehicle

1	2	3	4	5	6	7
B	If the vehicle is already registered and its age from the month of Registration is:	Percentage of the Life Time Tax levied under Clause A	Percentage of the Life Time Tax levied under Clause A	Percentage of the Life Time Tax levied under Clause A	Percentage of the Life Time Tax levied under Clause A	Percentage of the Life Time Tax levied under Clause A
1	Not more than 2 years	93%	93%	93%	93%	93%
2	More than 2 Years but not more than 3 Years	87%	87%	87%	87%	87%
3	More than 3 Years but not more than 4 Years	81%	81%	81%	81%	81%
4	More than 4 Years but not more than 5 Years	75%	75%	75%	75%	75%
5	More than 5 Years but not more than 6 Years	69%	69%	69%	69%	69%
6	More than 6 Years but not more than 7 Years	64%	64%	64%	64%	64%
7	More than 7 Years but not more than 8 Years	59%	59%	59%	59%	59%
8	More than 8 Years but not more than 9 Years	54%	54%	54%	54%	54%
9	More than 9 Years but not more than 10 Years	49%	49%	49%	49%	49%
10	More than 10 Years but not more than 11 Years	45%	45%	45%	45%	45%
11	More than 11 Years but not more than 12 Years	41%	41%	41%	41%	41%
12	More than 12 Years but not more than 13 Years	37%	37%	37%	37%	37%
13	More than 13 Years but not more than 14 Years	33%	33%	33%	33%	33%
14	More than 14 Years but not more than 15 Years	29%	29%	29%	29%	29%
15	More than 15 years	25%	25%	25%	25%	25%

Notes:

1 In respect of vehicles for which life time tax was due prior to the 1st day of April 2010, but has not been paid ,such tax shall be collected at the rates prevailing prior to such day along with the penalty due ,if

2 Purchase Invoice shall be produced in respect of vehicles which are registered on or after 1st day of April 2007.

3 .Cost of the vehicle in relation to a motor vehicle means –

(a) In respect of a vehicle manufactured in India, cost of the vehicle as per the purchase invoice issued either by the manufacturer or by the dealer of the vehicle including the excise duty, sales tax, surcharge or cess, entry tax etc., as payable in the State of Karnataka; and

(b) In respect of an imported motor vehicle, irrespective of its place of manufacture, the total cost incurred in importing the vehicle , that is to say, the value of the motor vehicle as endorsed in the Bill of Entry or such other document and assessed as such under the Customs Act. 1962, together with the Customs Duty levied, freight charges incurred and other taxes levied thereupon including additional duty/penalty levied if any, by the Customs Department or any other Department.”

(4) For part A6 of the Schedule, the following shall be substituted, namely

“PART A6

See Section 3(1)

Life time tax for goods vehicles having gross vehicle weight exceeding 1,500 Kgs. But not exceeding 5,500 Kgs. In weight laden, whether used for hire or reward or not.

Item No.	Class of Vehicles	Goods vehicle having gross vehicle weight exceeding 1500 Kgs. And not exceeding 2000 Kgs. Rs.	Goods vehicle having gross vehicle weight exceeding 2000Kgs. And not exceeding 3000Kgs.Rs.	Goods vehicles having gross vehicle weight exceeding 3,000Kgs. And not exceeding 5,500Kgs.Rs.
1	2	3	4	
A	At the time of Registration of New Vehicle	10,000	15,000	20,000
B	If the vehicle is already registered and its age from the month of Registration is:			
1	Not more than 2 years	9,300	13,950	18,600
2	More than 2 Years but not more than 3 Years	8,700	13,050	17,400
3	More than 3 Years but not more than 4 Years	8,100	12,150	16,200
4	More than 4 Years but not more than 5 Years	7,500	11,250	15,000
5	More than 5 Years but not more than 6 Years	6,900	10,350	13,800
6	More than 6 Years but not more than 7 Years	6,400	9,600	12,800
7	More than 7 Years but not more than 8 Years	5,900	8,850	11,800
8	More than 8 Years but not more than 9 Years	5,400	8,100	10,800
9	More than 9 Years but not more than 10 Years	4,900	7,350	9,800
10	More than 10 Years but not more than 11 Years	4,500	6,750	9,000

1	2	3	4	
11	More than 11 Years but not more than 12 Years	4,100	6,150	8,200
12	More than 12 Years but not more than 13 Years	3,700	5,550	7,400
13	More than 13 Years but not more than 14 Years	3,300	4,950	6,600
14	More than 14 Years but not more than 15 Years	2,900	4,350	5,800
15	More than 15 years	2,500	3,750	5,000

Notes:

1. In respect of vehicles for which tax was due prior to the 1st day of April, 2010, but has not been paid, such tax shall be collected at the rates prevailing prior to such day along with the penalty due, if any."

(5) After Part A6, the following Part A7 shall be inserted namely,

"Part A7

See Section 3(1)

Lifetime Tax for Construction Equipment Vehicles (As defined under Rule 2(ca) of the Control Motor Vehicle Rules, 1989) And vehicles fitted with Air Compressor and Generators

Sl No	Class of vehicles	Percentage of tax levied
A	At the time of Registration of New Vehicles	10 percent of cost of the Vehicle
B	If the vehicle is already registered and its age from the month of Registration is:	Percentage of the Life Time Tax levied under Clause A
1	Not more than 2 years	93%
2	More than 2 Years but not more than 3 Years	87%
3	More than 3 Years but not more than 4 Years	81%
4	More than 4 Years but not more than 5 Years	75%
5	More than 5 Years but not more than 6 Years	69%
6	More than 6 Years but not more than 7 Years	64%
7	More than 7 Years but not more than 8 Years	59%
8	More than 8 Years but not more than 9 Years	54%
9	More than 9 Years but not more than 10 Years	49%
10	More than 10 Years but not more than 11 Years	45%
11	More than 11 Years but not more than 12 Years	41%
12	More than 12 Years but not more than 13 Years	37%
13	More than 13 Years but not more than 14 Years	33%
14	More than 14 Years but not more than 15 Years	29%
15	More than 15 years	25%

Notes

1. In respect of vehicles for which tax was due prior to the 1st day of April, 2010, but has not been paid, such tax shall be collected at the rates prevailing prior to such day along with the penalty due, if any.
2. Purchase Invoice shall be produced in respect of vehicles which are registered on or after 1st day of April 2007.
3. Cost of the vehicle in relation to a motor vehicle means –

(a) In respect of a vehicle manufactured in India, cost of the vehicle as per the purchase invoice issued either by the manufacturer or by the dealer of the vehicle including the excise duty, sales tax, surcharge or cess, entry tax etc., as payable in the State of Karnataka; and

(b) In respect of an imported motor vehicle, irrespective of its place of manufacture, the total cost incurred in importing the vehicle, that is to say, the value of the motor vehicle as endorsed in the Bill of Entry or such other document and assessed as such under the Customs Act, 1962, together with the Customs Duty levied, freight charges incurred and other taxes levied thereupon including additional duty/penalty levied if any, by the Customs Department or any other Department.”

(6) For Part C5, the following shall be substituted, namely:-

“PART C5**See Section 7(3)**

Refund table for goods vehicles having gross vehicle weight exceeding 1,500 Kgs but not exceeding 5,500 Kgs in respect of which life time tax is paid under Part A6 on or after 01-04-2007

Sl. No.	If after the registration removal of vehicles or cancellation of Registration of vehicle taken place.	Percentage of Life Time Tax paid to be refunded		
		Goods Vehicle having gross vehicle weight exceeding 1500 Kgs and not exceeding 2000 Kgs Rs.	Goods vehicle having gross vehicle weight exceeding 2000 kgs and not exceeding 3000 kgs Rs.	Goods vehicle having gross vehicle weight exceeding 3000 kgs and not exceeding 5500 kgs Rs.
1	2	3	4	5
1	Within a year	9300.00	13950.00	18600.00
2	After 1 year but within 2 years	8700.00	13050.00	17400.00
3	After 2 year but within 3 years	8100.00	12150.00	16200.00
4	After 3 year but within 4 years	7500.00	11250.00	15000.00
5	After 4 year but within 5 years	6900.00	10350.00	13800.00
6	After 5 year but within 6 years	6400.00	9600.00	12800.00
7	After 6 year but within 7 years	5900.00	8850.00	11800.00
8	After 7 year but within 8 years	5400.00	8100.00	10800.00
9	After 8 year but within 9 years	4900.00	7350.00	9800.00
10	After 9 year but within 10 years	4500.00	6750.00	9000.00
11	After 10 year but within 11 years	4100.00	6150.00	8200.00
12	After 11 year but within 12 years	3700.00	5550.00	7400.00

1	2	3	4	5
13	After 12 year but within 13 years	3300.00	4950.00	6600.00
14	After 13 year but within 14 years	2900.00	4350.00	5800.00
15	After 14 year but within 15 years	2500.00	3750.00	5000.00
16	After 15 years	Nil	Nil	Nil

(7) After Part C5 as so substituted. the following shall be inserted, namely:-

"PART C6

See Section 7(3)

Refund Table for Construction Equipment Vehicles (As defined under Rule 2(ca) of Control Motor Vehicle Rules, 1989) and vehicles fitted with Air Compressor or Generators

Sl. No.	If after the registration removal of vehicles or cancellation of Registration of vehicle taken place.	Percentage of Life Time Tax paid to be refunded
1	Within a year	93%
2	After 1 year but within 2 years	87%
3	After 2 year but within 3 years	81%
4	After 3 year but within 4 years	75%
5	After 4 year but within 5 years	69%
6	After 5 year but within 6 years	64%
7	After 6 year but within 7 years	59%
8	After 7 year but within 8 years	54%
9	After 8 year but within 9 years	49%
10	After 9 year but within 10 years	45%
11	After 10 year but within 11 years	41%
12	After 11 year but within 12 years	37%
13	After 12 year but within 13 years	33%
14	After 13 year but within 14 years	29%
15	After 14 year but within 15 years	25%
16	After 15 years	Nil

5. Power to remove difficulty:- If any difficulty arises in giving effect to the provisions of the Principal Act, as amended by this act, the State Government may, by notification in the Official Gazette, make such provisions as may appear to it to be necessary or expedient for removing the said difficulty.

Provided that no such order shall be made after the expiry of a period of two years from the date of commencement of this Act.

By Order and in the name of the Governor of Karnataka

G.K. BOREGOWDA

Secretary to Government,

Department of Parliamentary Affairs and Legislation