

From

Transport Commissioner,  
Haryana, Chandigarh.

To

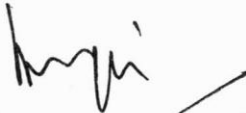
1. All the Secretaries,  
Regional Transport Authorities in Haryana.
2. All the SDOs (Civil)-cum-  
Registering Authorities (MV) in Haryana.

Memo No. 585-662 /AT-3/ST-I  
Dated 13-1-2011

**Subject: Enhancement of tax on motor vehicles under the Punjab Motor Vehicles Taxation Act, 1924.**

Enclosed please find herewith a copy of notification dated 13.1.2011 regarding enhancement of tax on non-transport vehicles under the Punjab Motor Vehicles Taxation Act, 1924. You are requested to take necessary action accordingly.

**Encl: As above**


  
Addl. Transport Commissioner,  
Haryana, Chandigarh.  
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Endst. No.

/AT-3

Dated

A copy of the above is forwarded to all the Deputy Commissioners in Haryana for information and necessary action.

  
Addl. Transport Commissioner,  
Haryana, Chandigarh.

[ Extract from Haryana Government Gazette (Extra.), dated the 13th January, 2011 ]

**HARYANA GOVERNMENT**  
**TRANSPORT DEPARTMENT**

**Notification**

The 13<sup>th</sup> January, 2011

**No. 13/15/2010-6T(1).**—In exercise of the powers conferred by sub-section (1) read with sub-section 2 of section 15 of the Punjab Motor Vehicles Taxation Act, 1924 (Punjab Act IV of 1924), and with reference to Haryana Government, Transport Department, notification No. 13/15/2010-6T1, dated the 14<sup>th</sup> December, 2010, the Governor of Haryana hereby makes the following rules further to amend the Punjab Motor Vehicles Taxation Rules, 1925, in their application to the State of Haryana, namely:—

1. (1) These rules may be called the Punjab Motor Vehicles Taxation (Haryana Amendment) Rules, 2011.

2. In the Punjab Motor Vehicles Taxation Rules, 1925-

(i) in rule 3 A, for sub-rule (1), the following sub-rule shall be substituted, namely:—

“(1) The rate of lump sum one-time tax on two-wheeled motor vehicles used for personal purposes having unladen weight not exceeding 90.72 kilograms, shall be one hundred fifty rupees and on other two-wheeled motor vehicles having unladen weight exceeding 90.72 kilograms, it shall be as hereunder specified:—

Serial No.	Types of the two-wheeled motor vehicle	Rates of tax
1	2	3
1.	Two-wheeled motor vehicle of the value upto ₹ 0.60 lac	2% of the value of the vehicle
2.	Two-wheeled motor vehicle of the value of above ₹ 0.60 lac and upto ₹ 4.00 lac	4% of the value of the vehicle
3.	Two-wheeled motor vehicle of the value exceeding ₹ 4.00 lac	5% of the value of the vehicle

**Explanation.**—The value of the two-wheeled motor vehicle for computation of tax—

- (i) in case of new vehicle, shall be the purchase price inclusive of all expenses and taxes shown in the purchase bill;
- (ii) in case of vehicle manufactured out of India, shall be the purchase price in Indian currency including freight and other expenses such as duty and various taxes levied at the time of its import into the territory of India;
- (iii) in case of disposal of a vehicle of any State/Central Government or Government Undertaking by way of auction, shall be the auction money of the vehicle;
- (iv) in case of vehicle manufactured in India, registered in other State/Union Territory and brought in Haryana for new registration, shall be the value of the vehicle determined on the basis of its age in the following manner:—

- (a) two-wheeled motor vehicle upto one year old : 80% of the purchase price inclusive of all expenses and taxes shown in the purchase bill of the new vehicle;
- (b) two-wheeled motor vehicle above one year and upto 3 years old : 70% of the purchase price inclusive of all expenses and taxes shown in the purchase bill of the new vehicle; and
- (c) two-wheeled motor vehicle above 3 years old: 50% of the purchase price inclusive of all expenses and taxes shown in the purchase bill of the new vehicle.”

(ii) in sub-rule (4), for the existing table, the following table shall be substituted namely:-

Serial No.	Types of Car	Rates of tax
1	2	3
1.	Car of the value of upto ₹ 5.00 lac	2% of the value of the car.
2.	Car of the value of above ₹ 5.00 lac and upto ₹ 10.00 lac	4% of the value of the car
3.	Car of the value of above ₹ 10.00 lac and upto ₹ 20.00 lac	6% of the value of the car
4.	Car of the value exceeding ₹ 20.00 lac	8% of the value of the car

KESHNI ANAND ARORA,  
Financial Commissioner and Principal Secretary to  
Government, Haryana, Transport Department.