



GOVERNMENT OF HARYANA / हरियाणा सरकार
TRANSPORT COMMISSIONER HARYANA, CHANDIGARH
परिवहन आयुक्त हरियाणा, चंडीगढ़

To

1. All Secretaries,
Regional Transport Authority
in the State
2. All SDOs(C)-cum-Registering Authority(MV)
in the State.

Memo No. 25366-448/AT-2/ST-III

Dated: 8/7/15

Subject: Revision of tax on motor vehicles.

Reference this office Memo No. 19182-19265/AT-2/DST dated 05.06.2015 on the subject cited above.

2. In this connection, it is stated that vide notification No.13/15/2010-6T(I) dated 05.06.2015 issued by the State Government, a one-time tax on ad-vo-lerm basis has been levied on the following vehicles:-

1.	Excavator, Loader, Backhoe, Compactor Roller, Motor Grader, Mobile Crane, Dozer, Fork Lift Truck, Self-Loading Concrete Mixture, Vehicle fitted with Rig, Generator, Compressor etc., Tow Truck, Break-down Van, Recovery Vehicle, Tower Wagon, Tree-Trimming Vehicle, Mobile Workshop, Mobile Canteen, Cash Van, Mail Carrier, Fire Tender, Fire fighting vehicle, Mobile Clinic, X-Ray Van, Library Van, Ambulance and Animal Ambulance.
2.	Fire Tender, Fire fighting vehicle, Mobile Clinic, X-Ray Van, Library Van, Ambulance and Animal Ambulance, owned by Boards/ Corporations/Public Sector Undertakings of State/Central Govt., or by Red Cross Society or any such Charitable body registered as such under the Income Tax Act, charging nil/nominal fees for use of such vehicles.
3.	Camper van and Caravan

3. The tax on these vehicles was earlier levied on quarterly/annual basis. Further, as per the said notification " in case of already registered vehicles, the value shall be the present ex-showroom price of similar vehicle, rebated at the rate of 7% for each year for which tax was paid to a State Government/UT. In case of payment of tax in quarter-year, the rebate shall be calculated at the rate of 1.75%



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basis of the present ex showroom price of similar vehicle, allowing the rebate as above .”

4. In view of the above, you are directed to exercise due care while charging the tax from the vehicles of the above types. It should be ensured that :-
- a) the outstanding tax is first deposited with penalty, if any, at the rate applicable during the relevant period, before admitting the one-time tax.
 - b) since the one time tax has become payable on such vehicles with effect from the date of notification i.e 05.06.2015, therefore, after the date till which the tax has been paid in respect of a vehicle on quarterly/yearly basis, the tax has to be paid on one-time basis.
 - c) in case of any delay in depositing the tax, penalty @ 0.5% and interest @ 1.5% per month on the tax due and penalty, as per the above said notification should be charged.
 - d) no transaction relating to such vehicles such as renewal of RC, issue of duplicate RC, HPA addition/deletion, transfer, certificate of fitness etc should be made before the outstanding tax, penalty etc, and the one-time tax has been paid in respect of a vehicle.
 - e) publicity in this regard should be done through local media so that the owners of such vehicles deposit the tax in time.
 - f) it should also be kept in view that in case a vehicle is fabricated or modified after its purchase, the value shall be taken as 150% of the ex-showroom price of the chassis or the vehicle.

for Transport Commissioner