

From Transport Commissioner,
Haryana, Chandigarh.

To

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

Memo No. 22431-507/AT-2/AS-II
Dated: 18.6.2013

Subject: Regarding charging of road tax from the vehicles used for personal purposes.

Please refer to the subject cited above.

As per Punjab Motor Vehicles Taxation Act, 1924, a lump sum one-time tax is levied on a vehicle used for personal purposes based on its value i.e. on the purchase price of the vehicle inclusive of all expenses and taxes. It has come to notice that in certain cases the purchase price of the vehicle in the invoice is being shown less than the actual in order to evade tax. This is a serious matter and the offenders are liable to strict legal action.

In this regard it is stated that the purchase price inclusive of all expenses and taxes is to be taken into account for the purpose of charging the tax. Therefore, the tax be levied on the "ex-showroom price" of the vehicle i.e. the price of the vehicle including the Central and State taxes/duties and other expenses. The "ex-showroom price" of different models/variants of vehicles may be obtained from the local dealers. The "ex-showroom price" of vehicles is also available on the websites of all the vehicle manufacturers.

The above instructions may be brought in the notice of all concerned for strict compliance. Any laxity in this regard will be seriously viewed.

[Signature]
Additional Transport Commissioner,
Haryana, Chandigarh.

Encls.No. /AT-2/AS-II Dated:

1. A copy of the above is forwarded to Excise & Taxation Commissioner, Haryana, Panchkula for information and necessary action in the matter.
2. A copy is sent to all the automobile dealers in the State (through the Secretary, RTAs). They are advised to mention the "ex-showroom price" of the vehicle separately in the invoice.

CC. Sh. Joginder Singh Aggarwal
Sd/-
Additional Transport Commissioner,
Haryana, Chandigarh.