

KARNATAKA ACT NO. 6 OF 2004
THE KARNATAKA MOTOR VEHICLES TAXATION (AMENDMENT) ACT, 2004
Arrangement of Sections

Sections:

1. Short title and commencement
2. Amendment of Schedule
3. Repeal and savings

STATEMENT OF OBJECTS AND REASONS

It is considered necessary to amend the Karnataka Motor Vehicles Taxation Act, 1957 (Karnataka Act 35 of 1957) to specify clearly the life time tax to be paid motor vehicles under part A5 by,-

- (i) registered vehicles in other states prior to 1.4.2003 and migrated to State of Karnataka;
- (ii) vehicles not paid tax prior to 1.4.2003;
- (iii) vehicles which are to be paid tax on or after 1.4.2003.

Since the matter was urgent and as both the Houses of the State Legislature are not in session, the Karnataka Motor Vehicles Taxation (Amendment) Ordinance, 2003 (Karnataka Ordinance 7 of 2003) was promulgated, to achieve the above object.

This Bill seeks to replace the said ordinance.

Hence the Bill.

(L.A. BILL NO.3 OF 2004)

(Entry 57 of List II of the Seventh Schedule to the Constitution of India)

KARNATAKA ACT NO. 6 OF 2004

(First published in the Karnataka Gazette Extra-ordinary on the twenty ninth day of January, 2004)

THE KARNATAKA MOTOR VEHICLES TAXATION (AMENDMENT) ACT, 2004

(Received the assent of the Governor on the twenty ninth day of January, 2004)

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 purposes hereinafter appearing;

Be it enacted by the Karnataka State Legislature in the fifty fourth 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, 2004.

(2) It shall be deemed to have come into force with effect from 1st day April, 2003.

2. Amendment of Schedule.- In the Schedule to the Karnataka Motor Vehicles Taxation Act, 1957 (Karnataka Act 35 of 1957), (hereinafter referred to as the principal Act) in Part A5, for the Note, the following shall be substituted, namely:-

"NOTE:-

- (1) In respect of vehicles for which life time tax was due prior to the first day of April, 2003, 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) In case of Motor Cars, Jeeps, Omni Buses and Private service vehicles having floor area up to five square meters registered in other States prior to the first day of April, 2003 and migrated to the State of Karnataka after that day, tax shall be levied as per Part A5 as existed prior to such day.
- (3) Purchase invoice for the purpose of levy of tax under this part shall be produced in respect of vehicles which are registered on or after the first day of April, 2003."

3. Repeal and savings.- (1) The Karnataka Motor Vehicles Taxation (Amendment) Ordinance, 2003 (Karnataka Ordinance 7 of 2003) is hereby repealed:

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act as amended by the said Ordinance, shall be deemed to have been done or taken under the principal Act as amended by this Act.

By Order and in the name of the Governor of Karnataka

M.R. HEGDE

Secretary to Government

Department of Parliamentary Affairs and Legislation