

**Karnataka Act No. 12 of 2005**  
**THE KARNATAKA MOTOR VEHICLES TAXATION (AMENDMENT) ACT, 2005**  
**Arrangement of Sections**

**Sections:**

1. Short title and commencement.
2. Amendment of Section 7
3. Amendment of Schedule
4. Power to remove difficulty

**STATEMENT OF OBJECTS AND REASONS**

To give effect to the proposals made in the Budget speech, it is considered necessary to amend the Karnataka Motor Vehicles Taxation Act, 1957 (Karnataka Act 35 of 1957).

Hence the Bill.

[L.A. Bill No. 11 of 2005]

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

## Karnataka Act No. 12 of 2005

(First published in the Karnataka Gazette Extra-ordinary on the thirty first day of March, 2005)

### THE KARNATAKA MOTOR VEHICLES TAXATION (AMENDMENT) ACT, 2005

(Received the assent of the Governor on the thirty first day of March, 2005)

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-sixth year of the Republic of India as follows:-

**1. Short title and commencement.-** (1) This Act may be called as the Karnataka Motor Vehicles Taxation (Amendment) Act, 2005.

(2) It shall come into force with effect from the first day of April 2005.

**2. Amendment of Section 7.-** In sub-section (3) of section 7 of the Karnataka Motor Vehicles Taxation Act, 1957 (Karnataka Act 35 of 1957 ) (hereinafter referred to as the principal Act) for the words, letters and figures " Part C, Part C1, Part C2 and Part C3" the words, letters and figures "Part C, Part CC, Part C1, Part C2 and Part C3" shall be substituted.

**3. Amendment of Schedule.-** In the Schedule to the principal Act,-

(A) in part 'A',-

(i) in item 3A, in column (3), for the figures, words and letters "2,100-00 plus Rs.50-00 for every 250 Kgs, or part thereof in excess of 15,000 Kgs", the letters, figures and words "Rs.2,200-00 plus Rs.75-00 for every 250 Kgs, or part thereof in excess of 15,000 Kgs" shall be substituted.

(ii) The entries relating to item 6 shall be re-numbered as sub-item (a) thereof and after the entry is so renumbered, the following sub-item shall be inserted, namely:-

"(b) Air conditioned Integral/ Monocoque motor vehicle having 160 HP and above and complying Rule 128 of Central Motors Vehicles Rules 1989 or the Motor Vehicles (All India Permit for Tourist Transport operators) Rules 1993 covered by All India permits issued under sub-section (9) of section 88 of the Motor Vehicles Act, 1988 and plying for hire or reward permitted to carry more than twelve passengers (excluding Driver and Conductor/Attendant) for every passenger:

**Rs.1500-00"**

(iv) in item 10, in column (3), for the figures, words and letters "2,200-00 plus Rs.35-00 for every 250 Kgs, or part thereof in excess of 15,000 Kgs", the letters, figures and words "Rs. "2,300-00 plus Rs.75-00 for every 250 Kgs, or part thereof in excess of 15,000 Kgs" shall be substituted.

(B) for part 'A 1', the following shall be substituted, namely:-

**“PART A1**

(See section 3 (1))

**LIFE TIME TAX FOR TWO WHEELERS- PART A1**

Item No.	Class of Vehicles	vehicles not exceeding 75 cc whose cost does not exceed Rs.50,000	vehicles exceeding 75 cc but not 300 cc whose cost does not exceed Rs.50,000	vehicles exceeding 300 cc or Motor Cycles attached with side car or trailer whose cost does not exceed Rs.50,000	Motor cycles cost of which exceeds Rs.50,000
1	2	3	4	5	6
A	At the time of Registration of New Vehicles	7 percent of Cost of the Vehicle	7 percent of Cost of the Vehicle	7 percent of Cost of the Vehicle	9 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 lifetime tax levied under Clause A	Percentage of the lifetime tax levied under Clause A	Percentage of the lifetime tax levied under Clause A	Percentage of the lifetime tax levied under Clause A
(1)	Not More than 2 Years	93%	93%	93%	93%
(2)	More than 2Years but not more than 3 Years	87%	87%	87%	87%
(3)	More than 3Years but not more than 4 Years	81%	81%	81%	81%
(4)	More than 4Years but not more than 5 Years	75%	75%	75%	75%
(5)	More than 5Years but not more than 6 Years	69%	69%	69%	69%
(6)	More than 6Years but not more than 7 Years	64%	64%	64%	64%

1	2	3	4	5	6
(7)	More than 7Years but not more than 8 Years	59%	59%	59%	59%
(8)	More than 8Years but not more than 9Years	54%	54%	54%	54%
(9)	More than 9 Years but not more than 10 Years	49%	49%	49%	49%
(10)	More than 10 Years but not more than 11 Years	45%	45%	45%	45%
(11)	More than 11 Years but not more than 12 Years	41%	41%	41%	41%
(12)	More than 12Years but not more than 13Years	37%	37%	37%	37%
(13)	More than 13 Years but not more than 14 Years	33%	33%	33%	33%
(14)	More than 14 Years but not more than 15 Years	29%	29%	29%	29%
(15)	More than 15Years	25%	25%	25%	25%

**Note :-**

1. In respect of vehicles for which lifetime tax was due prior to the 1<sup>st</sup> day of April 2005, 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 vehicles registered in other States prior to the 1<sup>st</sup> day of April, 2005 and migrated to the State of Karnataka after that day, tax shall be levied as per part-A1 as existed prior to such day.
3. Purchase invoice for the levy of tax under this part shall be produced in respect of vehicles which are registered on or after 1<sup>st</sup> day of April, 2005.”

(C) in Part A4, for the headings, the following shall be substituted, namely:-

“Lifetime tax for three wheeler Auto rickshaw carrying passengers (3+1) and goods carrier having Gross Vehicle Weight not exceeding 1500 Kgs. either used for hire or reward or not.”

(D) After "Part C", the following shall be inserted, namely:-

**“PART CC**

(See section 7 (3))

**Refund table for two wheelers irrespective of the cost of the vehicles in respect of which  
Life Time Tax is paid on or after 01.04.2005.**

	If after the registration removal of vehicles or cancellation of Registration of vehicle takes place	Two wheelers irrespective of the cost of the vehicle (percentage of tax to be refunded)
1	2	3
(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

**Note:** Incase where the Life time tax has been paid under Part A 1 as prior to the first day of April 2005 the refund of tax shall be under the refund table as in force prior to the first day of April 2005.”

**4. 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. Dakshina Moorthy**

Secretary to Government,

Department of Parliamentary Affairs and Legislation.