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THE ANDHRA PRADESH GAZETTE

PART IV-B EXTRAORDINARY

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**ANDHRA PRADESH ACTS, ORDINANCES
AND REGULATIONS Etc.,**

The following Act of the Andhra Pradesh Legislative Assembly received the assent of the Governor on the 17th September, 2006 and the said assent is hereby first published on the 19th September, 2006 in the Andhra Pradesh Gazette for general information:-

ACT No. 33 OF 2006

**AN ACT FURTHER TO AMEND THE ANDHRA
PRADESH MOTOR VEHICLES TAXATION ACT,
1963.**

Be it enacted by the Legislative Assembly of the State of Andhra Pradesh in the Fifty-seventh Year of the Republic of India as follows:-

1. (1) This Act may be called the Andhra Pradesh Motor Vehicles Taxation (Amendment) Act, 2006.

2. (a) Section 3A inserted by the section 3 of this Act shall be deemed to have come into force with effect from 1st June, 2002.

Short
title
and
commen-
cement.

(b) Clause (1) of section 4 of this Act shall be deemed to have come into force with effect from 10th April, 2006.

(c) The remaining provisions of this Act shall be deemed to have come into force with effect from 25th May, 2006.

**Amend-
ment of
section 3.**

2. In the Andhra Pradesh Motor Vehicles Taxation Act, 1963 (hereinafter referred to as the principal Act), in section 3, in sub-section (2),--

**Act 5 of
1963.**

(i) for the second proviso the following provisos shall be substituted namely:-

“Provided further that in the case of motor cycles (with or without attachment), invalid carriages, motor cars and jeeps and other non-transport vehicles not exceeding 2286 Kgs in unladen weight and omni buses with a seating capacity of eight (8) persons or more in all but not exceeding ten (10) persons in all, High End Motor Cabs of the cost of three lakhs fifty thousand and above, the tax shall be levied at the rates specified in the Third Schedule.

Provided also that in the case of Road Rollers the rate of tax shall be levied at the rates specified in the Fourth Schedule.”.

**Insertion
of new
sections
3-A and
3-B.**

3. In principal Act, after section 3, the following sections shall be inserted namely:-

“Levy of
additional
tax on
vehicles
misused.

3-A (1) Notwithstanding anything contained in section 3, it shall be competent for the Government to provide for levying an additional tax in respect of a motor vehicle specified in one category or class notified under section 3, if misused or used not in accordance with the purpose for which the vehicle was registered, or the permit was granted, attracting higher rate of tax as a vehicle falling in another category or class:

Provided that the additional tax so levied shall be a sum equal to the difference of amount between the tax already levied and collected and the tax which shall be leviable in respect of such vehicle falling in another category.

(2) The registered owner or the person who is in possession or control of such vehicle misused or used not in accordance with the purpose for which the vehicle was registered or the permit was granted, shall pay the additional tax so levied under sub-section (1).

"Levy of
Green
Tax.

3-B There shall be levied and collected an additional tax called "Green Tax" in addition to the tax levied under section 3, on the motor vehicles suitable for use on roads for the purpose of implementation of various measures to control air pollution in such manner to such categories, such amounts as may be notified:

Provided that the rates of tax shall not exceed the maximum specified in the Fifth Schedule.

4. In the First schedule to the principal Act, in entry 4,-

**Amend-
ment of
First
Schedule.**

(i) Under item (iv) against sub-item (a) for the figures "1800" in column (2), the figures, "4000" shall be substituted.

(ii) item (vii) and the corresponding entry relating thereto in column (2) shall be omitted.

5. In Third Schedule to the principal Act, in the table, in column 10, for the heading, the following heading shall be substituted namely:-

**Amend-
ment of
Third
Schedule.**

"Omni buses with seating capacity between 8 in all and 10 in all and High End Motor Cabs of the cost of rupees three lakhs fifty thousands and above."

Insertion
of new
Sche-
dules.

6. After the Third Schedule to the principal Act, the following schedules shall be added namely:-

"FOURTH SCHEDULE

(See Third Proviso to sub-section (2) of Section 3)

Sl. No.	Period	Rate of Tax Road Rollers
(1)	(2)	(3)
1.	At the time of registration of new vehicle	7.5 % (Seven and half percent) of the Cost.
2.	If the vehicle is already Registered and its age from the month of the Registration is:	
	(i) Less than 3 years	Rs. 7,700/-
	(ii) More than 3 years and Less than 6 years.	Rs. 6,600/-
	(iii) More than 6 years	Rs. 5,500/-

FIFTH SCHEDULE

(See sub-section (1) of Section 3-B)

Sl. No.	Class of vehicles	Amount of Tax
(1)	(2)	(3)
1.	Motor vehicles other than Transport vehicles which have completed 15 years from the date of their registration,-	
	(i) Motor Cycle	Rs. 1000/- P.A.
	(ii) Other than motor Cycle	Rs. 5000/- P.A.
2.	Transport vehicles which have completed 7 years from the date of their registration.	Rs. 5000/- P.A.

7. Notwithstanding any thing contained in any judgement, decree, order of any court, Tribunal or other authority to the contrary, the levy and collection of tax on any motor vehicle where contract carriages covered by inter-State, State-wide, District-wide permits and idle Contract carriages are misused as Stage carriages as specified in entry (iv) in explanation (vi) under item 4 (v) of the Schedule appended to the notification issued in G.O.Ms.No. 75, TR & B, dated 27-4-1993 as amended by G.O.Ms. No. 152, TR & B, dated 1-12-2001 which was subsequently amended in G.O.Ms. No. 77, TR & B, dated 1-6-2002, shall never be deemed to be invalid or never to have become invalid by reason only of the fact that such levy and collection of tax was made without a specific charging provision in the principal Act and accordingly, the levy and collection of such tax made on such Motor Vehicles as specified in the aforesaid Government order shall be deemed to have been lawfully levied and collected and accordingly:-

Validation
of Tax
levied and
collected.

(a) no suit or other proceeding shall be maintained or continued in any Court against the State Government or any person or authority what so ever for the refund of any tax on Motor Vehicle; and

(b) no Court shall enforce any decree or order directing the refund of such tax.

8. The Andhra Pradesh Motor Vehicles Taxation (Amendment) Ordinance, 2006 is hereby repealed.

Repeal
of Ordi-
nance
6 of 2006.

T. MADAN MOHAN REDDY,
Secretary to Government,
Legislative Affairs & Justice,
Law Department.