



GOVERNMENT OF ANDHRA PRADESH  
ABSTRACT

Motor Vehicles – Taxation – Andhra Pradesh Motor Vehicles Taxation Act, 1963 – Revised Rates of Taxes on Motor Vehicles – Notification – issued.

=====

TRANSPORT, ROADS & BUILDINGS (TR.I) DEPARTMENT

**G.O.Ms.No. 68.**

**Dated:13-04-2006.**  
**Read the following.**

1. G.O.Ms.No.175, Tr. R&B (Tr.II) Department, Dt.28-05-1985
2. G.O.Ms.No.75, Tr. R&B (Tr.II) Department, Dt.27-04-1993
3. G.O.Ms.No.137, Tr. R&B (Tr.II) Department, Dt.22-08-1995
4. G.O.Ms.No.220, Tr. R&B (Tr.II) Department, Dt.07-11-1996
5. G.O.Ms.No.221, Tr. R&B (Tr.II) Department, Dt.07-11-1996
6. G.O.Ms.No.152, Tr. R&B (Tr.II) Department, Dt.01-12-2001
7. G.O.Ms.No.77, Tr. R&B (Tr.II) Department, Dt.01-06-2002
8. G.O.Ms.No.214, Tr. R&B (Tr.II) Department, Dt.27-11-2002
9. G.O.Ms.No.15, Tr. R&B (Tr.II) Department, Dt.31-01-2003
10. G.O.Ms.No.131, Tr. R&B (Tr.II) Department, Dt.26-07-2003
11. G.O.Ms.No.37, Tr. R&B (Tr.II) Department, Dt.16-02-2005
12. From TC., Hyderabad Letter No.3999/R2/2005 Dt.05-01-2006

**ORDER**

The following notification will be published in the Extraordinary issue of the Andhra Pradesh Gazette, Dated : **13th<sup>t</sup> April, 2006**

A copy of the order is available in internet and can be accessed at the address **<http://www.aponline.gov.in>**

**NOTIFICATION**

In exercise of the powers conferred by Section 3 of the Andhra Pradesh Motor Vehicles Taxation Act, 1963 (Andhra Pradesh Act 5 of 1963) as amended by Act 11 of 1992 prescribing the maximum quarterly tax leviable on various classes of motor Vehicles and in supersession of all the notifications issued earlier on the subject, the Governor of Andhra Pradesh hereby directs, a tax for a quarter shall be levied on every motor vehicle used or kept for use in a public place in the State, at the rates specified in column (2) of the Schedule below in respect of the classes of motor vehicles specified in column (1) thereof.

This notification shall come into force with effect from **15th<sup>t</sup> April, 2006**

**SCHEDULE**

Class of Motor Vehicles		Rate of quarterly tax for Motor Vehicles fitted with pneumatic tyres.	
		Rs.	Ps.
(1)		(2)	
1. (a)	<b><i>Motor Cycles, Motor Scooters and cycles with attachment for propelling the same by mechanical power, whether used for drawing a trailer or side car or not.</i></b>	47	25
(b)	Tri cycles	51	45
2.	<b><i>Invalid Carriages</i></b>	18	90

**3. Goods Vehicles**

(a)	Vehicles not exceeding 300 kgs in laden weight	424	20
(b)	Vehicles exceeding 300 kgs but not exceeding 1000 kgs in laden weight	529	20
(c)	Vehicles exceeding 1000 kgs but not exceeding 1500 kgs in laden weight	741	30
(d)	Vehicles exceeding 1500 kgs but not exceeding 3000 kgs in laden weight	847	35
(e)	Vehicles exceeding 3000 kgs but not exceeding 4500 kgs in laden weight	954	45
(f)	Vehicles exceeding 4500 kgs but not exceeding 5500 kgs in laden weight	1272	60
(g)	Vehicles exceeding 5500 kgs but not exceeding 9000 kgs in laden weight	1946	70
(h)	Vehicles exceeding 9000 kgs but not exceeding 12000 kgs in laden weight	2437	05
(i)	Vehicles exceeding 12000 kgs but not exceeding 15000 kgs in laden weight	2967	30
(j)	Vehicles exceeding 15000 kgs in laden weight	2967	30

**Plus Rs.69-30 Ps. for every 250 kgs or part thereof in excess of 15000 kgs**

(k)	Additional tax payable in respect of goods vehicles used for drawing trailers		
	(i) For each trailer exceeding 100 kgs in laden weight	529	20
	(ii) For each trailer exceeding 1000 kgs but not exceeding 3000 kgs in laden weight	794	85
	(iii) For each trailer exceeding 3000 kgs in laden weight	1059	45

Provided that two or more goods vehicles shall not be chargeable under this clause in respect of the same trailer.

**4. Motor vehicles plying for hire and used for transport of passengers :-**

(i)	Vehicles permitted to carry in all :		
	(a) Not more than 3 persons (LMV Cycle Rickshaw) power	12	10
	(b) Not more than 4 persons	105	00
	(c) More than 4 persons but not more than 6 persons	326	55
(ii)	Three wheeled vehicles permitted to carry (7) persons in all for every person other than the driver	200	00
(ii) (a)	Vehicles permitted to carry 7 persons in all and covered by All India Tourist Taxi permits.	652	05

(iii)	Vehicles permitted to carry more than 6 passengers and plying as stage carriages on town services routes :		
(a)	In respect of vehicles permitted to ply as express services, for every passenger (other than the driver and conductor) which the vehicle is permitted to carry	863	10
(b)	In respect of vehicles permitted to ply as ordinary services, for every passenger (other than the driver and conductor) which the vehicle is permitted to carry and where the total distance permitted to be covered by the vehicle in a day :		
	(a) does not exceed 100 kms	346	50
	(b) exceeds 100 kms but does not exceed 160 kms	516	60
	(c) exceeds 160 kms but does not exceed 240 kms	648	90
	(d) exceeds 240 kms	693	00
(iv)	Vehicles permitted to carry more than six passengers and plying as stage carriages on the routes other than town service routes ;		
(a)	In respect of vehicles permitted to ply as express services for every passenger (other than the driver and conductor), which the vehicle is permitted to carry and where the total distance permitted to be covered by the vehicle in a day.		
	(i) does not exceed 320 kms.	1146	60
	(ii) exceeds 320 kms but does not exceed 1000 kms.	1514	10
(b)	In respect of vehicles permitted to ply as ordinary services for every passenger (other than the driver and conductor), which the vehicle is permitted to carry and where the total distance permitted to be covered by the vehicle in a day.		
	(i) does not exceed 100 kms	434	70
	(ii) exceeds 100 kms but does not exceed 160 kms	611	10
	(iii) exceeds 160 kms but does not exceed 240 kms	781	20
	(iv) exceeds 240 kms but does not exceed 320 kms	913	50
	(v) exceeds 320 kms.	995	40

Provided that in respect of a reserve stage carriage or spare bus (by whatever name called) of an operator, the tax payable shall be at Rs.258-30 Ps for every passenger other than driver and conductor which the vehicle is permitted to carry, if the taxes for the corresponding period in respect of all the regular stage carriages covered by valid permits have been paid irrespective of the stoppage or otherwise of the vehicles.

**Explanation – I :-**

The number of persons or passengers which a vehicle is permitted to carry shall :

- (i) In the case of a motor vehicle in respect of which a permit is granted under Motor Vehicles Act, 1988 be the number of persons or passengers which the motor vehicle is authorized to carry by the permits, and
- (ii) In the case of a motor vehicle plying for hire or reward without permit granted under Motor Vehicles Act, 1988, be the maximum number of persons or passengers which the vehicle may be permitted to carry, if a permit was granted under the aforesaid Act.

Provided further that in the case of Motor Cab or a Motor Car misused as a stage carriage be the number of persons or passengers actually carried in the vehicle at the time of such misuse.

**Explanation – II :-**

- (i) For the purpose of item 4 (iii) "town service" shall mean a route described under rule 258(2) of the Andhra Pradesh Motor Vehicles Rules and determined as such by the Transport Authority.
- (ii) For the purpose of item 4 (iii) (a) an express service shall mean a service on a town service route as described under Rule 258 of Andhra Pradesh Motor Vehicles Rules, 1989 and permitted to ply with limited halts as prescribed by the Transport Authority.
- (iii) For the purpose of item 4 (iv) (a) an "express service" shall have meaning of express stage carriage defined under Rule 2(b) of Andhra Pradesh Motor Vehicles Rules, 1989.

**Explanation – III :-**

The distance permitted to be covered by a Vehicle in a day shall :-

- (i) In the case of a motor vehicle in respect of which a permit is granted under Motor Vehicles Act, 1988 be the distance authorized to be covered according to the permits.

**Explanation – IV :-**

Where in pursuance of any agreement between the Government of Andhra Pradesh and the government of any other State, tax in respect of any stage carriage plying on a route lying partly in the State of Andhra Pradesh and partly in the other states, is payable to the Government of Andhra Pradesh only, the tax in respect of such vehicle shall be calculated on the total distance covered by the Stage Carriages on such route.

**Explanation – V :-**

Where a conductor is exempted to be carried in a stage carriage, for the words other than the driver and conductor occurring in item (iii) and (iv) shall be construed as other than driver only.

- |  |      |    |
|--|------|----|
| (v) (a) Vehicles permitted to carry more than Six (6) persons and plying as contract carriages covered by All India Tourist Permit issued under Section 88(9) of the Motor Vehicles Act, 1988, for every passenger other than the Driver and Conductor/ Attender, which the vehicle is permitted to carry. | 3675 | 00 |
| (b) Vehicles permitted to carry more than Six (6) passengers and plying as Contact carriage on Intra State routes for very passenger (other than driver) which the vehicle is permitted to carry   | 2625 | 00 |
| (c) Contract carriages plying within the Home District and any one contiguous district, for every passenger (other than driver).   | 1207 | 50 |
| (d) Idle Contract Carriages not covered by any permit plying on the strength of temporary/special permits issued under Section 87 or sub-section (8) of Section 88 of Motor Vehicles Act, per seat per quarter   | 892  | 50 |
| (e) Contract carriages with a seating capacity of 8 in all to 13 in all covered by Intra-state or Inter-State permit for every passenger (other than driver) the vehicle is permitted to carry.  | 630  | 00 |

**Explanation – VI :-**

- (i) Where a motor cab or motor car having a seating capacity upto 6 in all is misused as stage carriage, it shall attract tax at the lowest rate applicable to ordinary stage carriages operating on town services.
- (ii) Where a motor cab having seating capacity of 7 in all is misused as stage carriage, it shall attract tax at the lowest rate applicable to ordinary stage carriage other than those operating on town services.
- (iii) Where a maxi cab having seating capacity between 8 in all and 13 in all is misused as stage carriage it shall attract tax at the maximum rate applicable to ordinary stage carriages other than those operating on town service.

5.	<b>Motor vehicles not themselves constructed to carry any load other than water, fuel, accumulators and other equipment used for the purpose of propulsion, loose tools and loose equipment used for haulage solely and weighing together with the largest number of trailers :-</b>		
(a)	Vehicles not exceeding 10000 kgs in laden weight	756	00
(b)	Vehicles exceeding 10000 kgs in laden weight	1207	50
6 (i)	<b>Fire Engines, Fire Tenders and Road Water Sprinklers</b>	300	30
(ii)	Additional tax payable in respect of each vehicle for drawing trailers including fire engine and trailers pumps	31	50
	Provided that two or more vehicles shall not be chargeable under this clause in respect of the same trailers.		
7 (a)	<b>Omni buses with seating capacity of more than Nine (excluding driver) for every person other than drivers (including private service vehicles).</b>	396	90
(b)	Educational Institutions buses exclusively plying for Educational purposes:		
(i)	Weighing not more than 4000 kgs unladen	724	50
(ii)	Weighing more than 4000 kgs but not more than 6000 kgs unladen	1396	50
(iii)	Weighing more than 6000 kgs and above unladen	1396	50
			<b>Plus Rs.80/- for every 250 kgs or part thereof in excess 6000 kgs.</b>
8.	<b>Motor vehicles other than those liable to tax under forgoing provisions of this schedule :-</b>		
(a)	Weighing not more than 762 kgs unladen	241	50
(b)	Weighing more than 762 kgs but not more than 1524 kgs unladen	360	00
(c)	Weighing more than 1524 kgs but not more than 2286 kgs unladen	436	80
(d)	Weighing more than 2286 kgs but not more than 3048 kgs unladen	520	80
(e)	Weighing more than 3048 kgs unladen but not exceeding more than 4000 kgs unladen	720	00
(f)	Weighing more than 4000 kgs ULW	720	00
			<b>plus Rs.80/- for every 250 kgs or part thereof in excess 4000 kgs.</b>
(g)	Additional tax payable in respect of each vehicle used for drawing trailers.		
(i)	For each trailer not exceeding 1016 kgs in weight unladen.	65	10
(ii)	For each trailer exceeding 1016 kgs in weight unladen.	130	20

Provided that two or more vehicles shall not be chargeable under this clause in respect of the same trailers.

**NOTE :-**

1. Provided that the total tax so computed in respect of any vehicle shall be rounded off to the next higher ten rupees.
2. The rate of tax in respect of a motor vehicle fitted with non-pneumatic tyres shall be one and half times the rates specified for a similar class of vehicles fitted with pneumatic tyres.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

A.K.TIGIDI  
PRINCIPAL SECRETARY TO GOVERNMENT

To  
The Commissioner of Printing, Stationery & Stores Purchase, Chenchalaguda, Hyderabad, A.P.  
*He is requested to publish the Notification in the Extra-ordinary issue of the Andhra Pradesh Gazette dated 13<sup>th</sup>, April, 2006 and send 550 copies to Government.*

The Transport Commissioner, Andhra Pradesh, Hyderabad.  
The Vice Chairman & Managing Director, A.P.State Road Transport Corporation, Hyderabad.  
The Director General & Inspector General of Police, Andhra Pradesh, Hyderabad.  
The Commissioner of Police, Hyderabad.  
All Deputy Transport Commissioners/ Regional Transport Officers  
(Through the Transport Commissioner, Andhra Pradesh, Hyderabad).  
The Director of Information and Public Relations, Andhra Pradesh, Hyderabad.  
The Accountant General, Andhra Pradesh, Hyderabad.  
The GA (GPM & AR) Dept., Secretariat, Hyderabad.

**Copy to:**

The Law (E) Department.  
The Special Secretary to Chief Minister.  
The PS to Minister for Transport.  
The PS to Secretary to Government, T.R&B Department.  
SF/SC.

// FORWARDED BY ORDER //

S. Chandra Sekhri  
SECTION OFFICER