

THE ARUNACHAL PRADESH MOTOR VEHICLES TAXATION ACT, 1984 (No. 5 of 1984)

[Assented by the Administrator of AP on 30.6.1984 and published in AP EOG No 344 Vol II Dtd 17.07.1984]

2. The Arunachal Pradesh Motor Vehicles Taxation Act, 1993 (no. 2 of 1994)
[Assented by the Governor of AP on 03.01.1994 and published in AP EOG No 98 Vol VI Dtd 19.01.1994]
3. The Arunachal Pradesh Motor Vehicles Taxation Act, 1993 (no. 13 of 2006)
[Assented by the Governor of AP on 06.12.2006 and published in AP EOG No 105 Vol XIV Dtd 15.12.2006] WEF 06/12/2006
4. The Arunachal Pradesh Motor Vehicles Taxation Act, 1993 (no. 14 of 2010)
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AN
ACT

to provide for the imposition of tax all Motor Vehicles in Arunachal Pradesh and matters connected therewith.

BE it enacted by the Legislative Assembly of Arunachal Pradesh in the Thirty-fifth Year of the Republic of India as follows:-

1. (1) This Act may be called the Arunachal Pradesh Motor Vehicles Taxation Act, 1984.
(2) It shall come into force at once.
2. In this Act, unless the context otherwise requires,-
 - (a) "Government" means the Government of the Union Territory of Arunachal Pradesh;
 - (b) "heavy trailer" means a trailer exceeding three and half metric tonnes in case of both four wheeled and a single axle trailer in weight laden;
 - (c) "light trailer" means a trailer not exceeding 2 metric tonnes in case of both four wheeled and a single axle trailer in weight laden;
 - (d) "medium trailer" means a trailer exceeding 2 metric tonnes but not exceeding three and half metric tonnes in case of both four wheeled and a single axle trailer in weight laden;
 - (e) "prescribed" means prescribed by rules made under this Act;
 - (f) "quarter" means a period of three months commencing from the first day of April, July, October and January, in each year;
 - (g) "schedule" means the schedule appended to this Act;
 - (h) "tax" means a tax levied under this Act;
 - (i) "Taxation Officer" means any person or officer appointed under section 3;
 - (j) "token" means a token issued under clause (a) of sub-section (1) of section 7;
 - (k) words and expressions used, but not defined in this Act, and defined in the *[Motor Vehicles Act, 1988] shall have the meanings respectively assigned to them in that Act.

Short title
and
commencement

Definitions.

<p>3. The Government may, by order notified in the Official Gazette :- (a) appoint such persons, being officers of Government, as it thinks fit, to be Taxation Officers for the purposes of this Act; and (b) define the limits within which a Taxation Officer shall exercise powers conferred, and perform duties imposed on Taxation Officer by or under this Act.</p>	<p>Appointment of Taxation Officers</p>
<p>4. Subject to the other provisions of this Act, on and from the commencement of this, Act, there shall be levied and collected on all motor vehicles used or kept for use in Arunachal Pradesh, a tax at the rate as specified in the Schedule.</p>	<p>Levy of tax.</p>
<p>5. The Government may, by notification in the Official Gazette, exclude either totally or partially any motor vehicle or class of motor vehicles, as. may be prescribed, from the operation of this Act.</p>	<p>Exceptions.</p>
<p>6. (1) Every owner or person having possession or control of a motor vehicle used or kept for use in Arunachal Pradesh shall fill up and sign a declaration in the prescribed form stating the prescribed particulars and shall deliver the same to the Taxation Officer within the prescribed, time. (2) The tax to which an owner or person having possession or control of a motor vehicle appears by such declaration to be liable under section 4 shall be paid by him- (a) for a year at the rate specified in the Schedule (hereinafter referred to as the annual rate) ; or . b) for one or more quarters at one-fourth of the annual rate for each quarter; or (c) for any period less than a quarter expiring on the last day of the quarter at one-twelfth of the annual rate for each complete month or parts thereof included in such period.</p>	<p>Declaration and payment of tax.</p>
<p>Provided that any broken period in a month shall, for the purpose of levying the tax, be considered as a full month. (3) The tax shall be paid within such time and in such manner as may be prescribed. (4) In calculating the tax due for any period less than one year fraction of a rupee shall be counted as a rupee.</p>	
<p>7. (1). When a person pays the amount of tax leviable under Section 4 in respect of any motor vehicle or proves to the satisfaction of the Taxation Officer that no such tax is payable in respect of such vehicle, the Taxation Officer shall,- (a) Issue to such persons a token In the prescribed form specifying therein the period for which such tax has been paid or that no such tax is payable; and</p>	<p>Issue of token.</p>

(b) specify in the certificate or registration; granted in respect of the vehicle under the *[Motor Vehicles Act, 1988], or in the case of vehicles not registered under that Act, in a certificate in such form as may be prescribed, that the tax has been paid for the period specified under clause (a) or that no tax is payable in respect of that vehicle, as the case may be.

(2) No motor vehicle liable tax under this Act shall be used or kept for use in Arunachal Pradesh unless the owner or the person having possession or control of such vehicle has obtained a valid token in respect of that vehicle, and that token is displayed on the vehicle in the prescribed manner.

8. (1) When a motor vehicle used or kept for use in Arunachal Pradesh is altered or is proposed to be used in such manner as to render the owner or the person who has possession or control of such vehicle liable to the payment of additional tax under section 9, such owner or person shall fill up, sign and deliver in the manner provided in sub-section (2), an additional declaration and shall, alongwith such additional declaration (accompanied by the certificate of registration in respect of such motor vehicle), pay to the Taxation Officer an additional tax payable under that section which he appears by such additional declaration to be liable to pay in respect of such vehicle.

Additional Declaration.

(2) The additional declaration shall be in the prescribed form containing the prescribed particulars and shall be delivered to the Taxation Officer after being duly filled up and signed within the prescribed time.

The additional declaration shall indicate clearly also the nature of alteration made in the motor vehicle or as the case may be, the altered use to which the vehicle is proposed to be put.

(3) On receipt of the additional tax under sub-section (1), the Taxation Officer shall issue to the owner or the person, who has possession or control of the vehicle, a fresh token in place of the original token and shall cause an entry of such payment to be made in the certificate of registration.

9. When any motor vehicle in respect of which a tax for any period is payable or has been paid, is altered during such period or proposed to be used during such period in such manner as to cause the vehicle to become a vehicle in respect of which a higher rate of tax is payable, the owner or the person who has possession or control of the vehicle shall, in addition to the tax, if any, due from him for that period, be liable to pay for the unexpired portion of such period since the vehicle is altered or proposed to be used, an additional tax of a sum equal to the difference between the amount of tax payable for such unexpired portion at the higher rate and the rate at which the tax was payable or paid before the alteration or use of the vehicle for that portion and until such additional tax has been paid, the Taxation Officer shall not grant a fresh token in respect of the vehicle so altered or proposed to be so used.

Liability for additional Tax

Explanation :- In calculating the unexpired portion under this section, any broken period in a month shall be considered as a full month.

10. Every owner or person having possession or control of a motor vehicle shall, at the time of making payment of the tax, produce before the Taxation Officer a valid certificate of insurance in respect of the vehicle complying with the requirements of *[Chapter XI of the Motor Vehicles Act, 1988].

Production of certificate of insurance.

11. (I) If the tax leviable in respect of any motor vehicle remains unpaid to pay by any person liable for payment thereof and such person before having arrears of paid the in tax has transferred the ownership of such vehicle or has ceased to be in possession or control of such vehicle, the person to whom the ownership of the vehicle has been transferred or the person who has possession or control of such vehicle shall be liable to pay the said tax to the Taxation Officer.

Liability to pay arrears of tax of person succeeding to the ownership, possession of control of motor vehicle.

(2) Nothing contained in this section shall be deemed to effect the liability to pay the said tax of the person who has transferred the ownership or ceased to be in possession or control of such vehicle.

(I2) (1) When any person who has paid the tax in respect of a motor vehicle produces before the Taxation Officer a certificate signed by the registering authority stating that the token and the certificate of registration issued in respect of such vehicle have been surrendered on the date specified by the registering authority in his certificate, such person shall, on an application made in that behalf to the Taxation Officer and subject to such conditions as may be prescribed, be entitled to a refund for each complete month of the period for which such tax has been paid and which is unexpired on the date on which the tax token and the certificate of registration were surrendered, of an amount equal to one-twelfth of the annual tax payable in respect of such vehicle.

Refund of Tax

(2) When any person has paid the tax in respect of a motor vehicle and the vehicle is removed outside Arunachal Pradesh before the expiry of the period for which the tax has been paid and taxed in another State, such person shall, on an application made in that behalf to the Taxation Officer and subject to such conditions as may be prescribed be entitled to a refund for each complete month of the period of which such tax has been paid and during which the vehicle was removed from Arunachal Pradesh of an amount equal to one-twelfth of the annual tax payable in respect of such vehicle.

13. When any owner or any person who has possession or control of any motor vehicle used or kept for use in Arunachal Pradesh is in default in making a payment of the tax, the Taxation Officer shall direct that, in addition to the amount of arrears, a sum not exceeding one fourth of the annual tax payable in respect of such vehicle shall be recovered from him by way of penalty :

Provided that before giving any such direction the owner or such person shall be given a reasonable opportunity of being heard.

Penalty payable when tax not paid

14. When any person, without any reasonable cause, fails or refuses to pay the taxes, or any sum payable as penalty under section 13, the Taxation Officer may forward to the Deputy Commissioner or the Additional Deputy Commissioner, a certificate over his signature specifying the amount of taxes due from such person and on receipt of such certificate, the Deputy Commissioner or the Additional Deputy Commissioner concerned shall proceed to recover such taxes in such manner as may be prescribed.

Recovery of Tax due.

15. When the owner or the person having possession or control of a motor vehicle has given previous intimation in writing to the Taxation Officer that the motor vehicle would not be used in any public place for a particular period, being not less than one month, and deposits the certificate of registration of such motor vehicle with the Taxation Officer and obtains an acknowledgement thereof from that officer, he shall be exempted from the payment of the tax for that period.

Exemption

16. (1) Where in respect of a motor vehicle the tax payable under the law relating to taxation on motor vehicles in force in any State has been paid in that State for any period and that motor vehicle is brought into Arunachal Pradesh for use during that period, then-

(i) no tax under this Act shall be payable in respect of that motor vehicle and

(ii) the token issued in that State in respect of that motor vehicle shall be deemed to be a token issued under this Act, for such period or for a period of ninety days from the date on which the motor vehicle is brought into Arunachal Pradesh, whichever is shorter :

Provided that the owner or the person having possession or control of the motor vehicle complies with the provisions of sub-section (I) of section 6.

(2) In the case of motor vehicles in respect of which any reciprocal agreement relating to taxation has been entered into between the Government of Arunachal Pradesh and any other State Government, the levy and collection of tax shall, notwithstanding anything contained in this Act, be in accordance with the terms and conditions of such reciprocal agreement.

(3) Commercial vehicles of other State not covered by this Act or by

Effect of payment of tax in other States with respect to Motor vehicles Brought into Arunachal Pradesh.

reciprocal agreement shall be liable to pay an additional tax, as may be prescribed.

Explanation :- For the purpose of this sub-section, commercial vehicles shall mean a vehicle as specified in Part B of the Schedule.

17. (1) Any person who is aggrieved by any order or direction of the Taxation Officer may file an appeal before such person or authority, in such manner, within such time and on payment of such fees, as may be prescribed.

Appeal

(2) The appeal shall be heard and decided in such manner be prescribed.
(3) Every decision on such appeal shall be final subject to revision by the Government.

18. Any police officer in uniform, not below the rank of police other officer prescribed in this behalf may,-

Powers of police officers and other officers

(a) enter at any time between sunrise and sunset any premises where he has reason to believe that a motor vehicle is kept, or
(b) require the driver of any motor vehicle in any public place to stop such vehicle and cause it to remain stationery so long as may reasonably be necessary, for the purpose of satisfying himself that the amount of the tax in respect of such vehicle has been paid.

19. Whoever-

Penalty for incomplete and false declaration,etc.

(a) delivers in respect of a motor vehicle a declaration or additional declaration wherein the particulars required by or under this Act to be therein set forth are not fully and truly stated, or
(b) obstructs any officer in the exercise of the powers conferred by clause '(a) of section 18 or fails to stop the motor vehicle when required to do so by such officer under clause (b) of that section shall, on conviction, be punishable-

(i) with fine which may extend to a sum equal to one fourth of the annual tax payable in respect of such vehicle ; and
(ii) in the event of such person having been previously convicted of an offence under this section, with fine which may extend to half of the annual tax payable in respect of such vehicle.

20. Whoever contravanes any of the provisions of this Act or the rules made thereunder other than those punishable under section 19, shall, on conviction, be punishable with fine which may extend to one hundred rupees and in the event of such person having been previously convicted of an offence under this section, with fine which may extend to two hundred rupees.

Other penalties.

21. No court inferior to that of a Magistrate of the First Class, or of a Magistrate of the Second Class specially empowered in this behalf by the Government, shall try any offence punishable under this Act.

Cognizance and trial of offences

22. (1) the Government may, subject to the condition of previous publication, make rules for carrying out the purposes of this Act.

Power to make rules

(2) In particular and without prejudice to the generality of the foregoing provisions, the Government may make rules for all or any of the following matters, namely:-

- (a) the time within which, and the manner in which, the tax shall be paid;
- (b) the form of declaration and additional declaration, particulars to be stated therein and the time within which the declaration or additional declaration shall be delivered under section 6 or section 8, as the case may be;
- (c) the form of the token and the manner in which the token shall be displayed in the motor vehicle under section 7;
- (d) the conditions' subject to which refund of tax allowed under section 12;
- (e) the authority before whom, the manner in which, the time within which, and the fee on payment of which an appeal may be filed and the manner in which such appeal shall be heard and decided under section 17;
- (f) the issue of duplicate tokens and of certified copies of the records of the Taxation Officer and the fees chargeable thereof;
- (g) fixation of additional tax chargeable under sub-section (3) of section 16;
- (h) the manner of recovery of tax due; and
- (i) any other matter which is to be, or may be prescribed.

Savings

23. Notwithstanding anything contained in this' Act, anything done or any action taken in relation to levy and collection of tax on motor vehicles under the Assam Motor Vehicles Taxation Act, 1936, shall be deemed to have been done or taken under this Act, as if this Act was in force on the day on which such thing was done or such action was taken.

THE SCHEDULE

- (i) the Schedule A & B was first amended by 1993 Amendment Act (2 of 1994) s 4 wef 3/1/1994
- (ii) the Schedule A & B was again amended by 2006 Amendment Act (13 of 2006) s 4 wef 6/12/2006.
- (iii) the Schedule A & B was last amended by 2010 Amendment Act (14 of 2010) s 4 wef 5/8/2010.
- (iv)

***[A.New Personalized 4(four) wheeler Vehicles

Article	Description of vehicle	Rate of tax for 0-10 years	Rate of tax for 2 years after 10 years	Rate for above 12 years
1.	Original cost price upto Rs 5.00 lakh	2% of the original cost	Rs 1000	2000
2.	Original cost price above Rs 5 to 10 lakh	3% of the original cost	Rs 1500	3000
3.	Original cost price above Rs 10 to 15 lakh	3% of the original cost	Rs 1700	4000
4.	Original cost price above Rs 15 to 20 lakh	4% of the original cost	Rs 2000	5000
5.	Original cost price above Rs 20 lakh	5% of the original cost	Rs 3000	6000
6.	Old vehicles requires to be registered in Arunachal Pradesh on transfer from another state	One time tax to be fixed after allowing depreciation at the rate of 7% per annum of the tax payable for a new vehicle for a new vehicle of the same category, at the current price.		

Note : Personal vehicles of the officers of the armed forces and Central Government/Undertaking who are coming to the State temporarily on transfer are exempted from payment of tax, provided he has paid the one time tax of the vehicle in other State"

(5)

B. One time tax on personalized new two wheelers and three wheelers to be registered for the first time.

Article	Description of vehicle	Rate of one time tax for ten years	tax for every 5 years after 10 years
TWO WHELLERS			
1.	Less than 65 kgs unladen weight	Rs 1000	Rs 300
2.	From 65 kgs to 90 kgs unladen weight	Rs 1700	Rs 500
3.	From 90 kgs to 135 kgs unladen weight	Rs 2500	Rs 800
4.	More than 135 kgs	Rs 3000	Rs 800
5.	Three wheelers(three seated)	Rs 3500	Rs 800
6.	Trailers/side car attached to 2/3 wheelers	Rs 1000	
7.	Old vehicle requires to pay the one time tax on transfer from another State or conversion.	One time tax to be fixed after allowing depreciation at the rate of 7% per annum of the tax payable for a new vehicle of the same category at the current cost price.	

***[(Entry A & B was amended by 2010 Amendment Act (14 of 2010) s 2 wef 5/8/2010.

****[C. For 3 (three) wheeled commercial vehicles (Passenger & goods Vehicle) for a period of 3 years along with the permit to run for 5 years.**

New vehicles to be registered in the state for the First time	10% of the original cost of the vehicle
Existing old vehicles and old vehicles requiring to pay the onetime tax on transfer from another state or from other district or conversion.	One time tax to be fixed after allowing a depreciation at the rate of 7% per annum of the tax payable for a new vehicle of the same category at the current cost price subject to maximum depreciation of 21%

D. Refund of the onetime tax on removal or cancellation of registration takes place after registration.

(i) Personalized 2 and 4 wheeler vehicles, registered in Arunachal Pradesh but permanently transferred out of the State or on cancellation of registration, the onetime tax paid for the said motor Vehicle shall be entitled to claim a refund of Rs. 500/-.

(ii) No refund of onetime tax paid by three-wheeler commercial vehicles will be allowed.

II. PASSENGER VEHICLES USED FOR COMMERCIAL PURPOSE

sl	Description of vehicle	Annual Tax	Quarterly Tax
1	Passenger carrying capacity of 3 or less persons (three wheelers)	Rs 800/-	Rs 250/-
2	Passenger carrying capacity of 4 persons to 6 persons (three wheelers)	Rs 1600/-	Rs 500/-
3	4-wheelers vehicle with passengers carrying capacity of 6 or less persons licenced to operate in one city or region	Rs 2400/-	Rs 700/-
4	4-wheeler vehicles with passengers carrying capacity of 6 or less persons licenced to operate all over the State.	Rs 4000/-	Rs 1200/-
5	Vehicles with passengers carrying capacity of 7 to 12 persons.	Rs 5000/-	Rs 1500/-
6.	Vehicles with passengers carrying capacity of 13 to 30 persons.	Rs 7000/-	Rs 2000/-
7	Vehicles with passengers carrying capacity of more than 30 persons.	Rs 7000/- + Rs 80/- for every seat above Rs 30.	Rs 2000/- + Rs 20 for every seat above 30
8	Delux Express buses with passengers carrying capacity more than 30.	Rs 8000/- + Rs 80/- for every seat above Rs 30.	Rs 2000/- + Rs 20 for every seat above 30
9	Super Deluxe bus with A/C facilities with seating capacity more than 30.	Rs 40,000/-	Rs 11,000/-

III. TRACTORS:

(1) Not exceeding 2 MT	Rs. 500/-	Rs 125
(2) Exceeding 2 MT but not exceeding 5 MT	Rs. 1000/-	Rs 250/-
(3) Exceeding 5 MT Rs.	Rs 1500	Rs 400/-

IV TRAILERS DRAWN BY TRACTORS, JEEPS ETC.

(1) Light trailer	Rs. 500/-	Rs. 125/-
(2) Medium trailer	Rs. 1200/-	Rs. 200/-
(3) Heavy trailer	Rs. 2000/-	Rs. 600/-

V. MECHANICAL/HYDROLIC CRANE MOUNTED ON MOTOR VEHICLES:

(1) Not exceeding 3 MT	Rs. 2,500/-	Rs. 700/-
(2) Exceeding 3 MT but not exceeding 5 MT	Rs. 4,000/- or 0.25% of the cost crane which ever is higher.	Rs. 1,200/-
(3) Exceeding 5 MT	Rs. 4,500/- + Rs. 400 for every tone in excess 5 MT or 0.25% of the cost Of the crane which is higher	

(1) Authorised to carry 1 MT or less	Rs 1500/-	Rs 400/-
(2)Exceeding 1 MT to 3 MT	Rs.3,000/-	Rs 800/-
(3) Exceeding 3 MT to 9 MT	Rs 3000/- + Rs 500/- for every additional 1MT above 3MT	Rs 800/- + Rs 150/- for every additional 1MT above 3MT
(4) Exceeding 9 MT	Rs 7000/- + Rs 100/- for every additional 1MT above 9MT	Rs 2000/- + Rs 40/- for every additional 1MT above 9MT
(5) Authorised to carry 12 MT and above	Rs 8000/- + Rs 250/- for every additional 1MT above 12 MT	Rs 2500/- + Rs 50/- for every additional 1MT above 12 MT

AMBULANCE & DEAD CARRYING VAN: Rs 2500/- Rs 700/-

VIII. VEHICLES USED PARTLY FOR THE CONVEYANCE OF PASSENGERS AND THEIR PERSONAL LUGGAGE AND PARTLY FOR CONVEYANCE OF GOODS:

- (1) Tax payable under Art-I/
- (2) The Tax payable under Art-VI

IX. ANY OTHER TRANSPORT VEHICLE

Annual Rate of Tax

Any other Transport Vehicles not covered under any category above such as Dumper, Excavator, Camper Van, Trailer Cash Van, Mobile Canteen, Mobile Clinic, Fork lift, Two Truck, Rig Mobile, Cementing Unit etc.	1 % of the cost of the chassis/ Vehicle. Note: The cost of old chassis/ vehicle liable to pay tax will have to be assessed as per guidelines issued by Government and the cost of the chassis/vehicle once assessed <i>will</i> continue till the Vehicle <i>is</i> disposed off.

Note : In addition to tax payable under this notification, there shall be paid by the owner or person having possession or control of a motor vehicle, any tax or penalty as was payable under this Act for any period to the coming into force of this notification issued under the provisions of the Arunachal Pradesh Motor Vehicle Taxation Act, 1984 at such rates as were applicable to such vehicle from time to time.]

**[(Part C to IX) amended by 2006 Amendment Act (13 of 2006) s 4 wef 6/12/2006.

***[**X.** No Vehicle, once registered in any district in the State, shall be re-registered. Re registration of vehicle shall only be done in case of Inter-State transfer or conversion].

***[(Inserted by 2010 Amendment Act (14 of 2006) s 2 wef 5/8/2010.