

LIFE-TIME TAX OR ONE-TAX ON MOTOR CARS AND OMNIBUSES (WITH SEATS UPTO 14 AND NOT REGISTERED AS TRANSPORT VEHICLE) FOR FIRST TIME OF REGISTRATION.

(PART – IA) (W.E.F 03.09.2012)

SI No.	Description of motor vehicle	Engine capacity	Rate of life-time tax	Rate of one-time tax
1	Motor cars and omnibuses (with seats upto 14 and not registered as transport vehicle) for first time of registration		10% of the value of the vehicle or Rs. 40,000/- whichever is higher	5.5% of the value of the vehicle or Rs. 17,000/- whichever is higher.
		(a) Upto 900cc	Note –A rebate of Rs. 10,000 on life-time tax, shall be allowed to non-AC vehicle having engine capacity up to 800 cc.	Note –A rebate of Rs. 3000/- on one-time tax, shall be allowed to non-AC vehicle having engine capacity up to 800cc.
		(b) More than 900cc but within 1490 cc.	10% of the value of the vehicle or Rs. 55,000/- whichever is higher	5.5% of the value of the vehicle or Rs. 25,000/- whichever is higher.
		(c) More than 1490cc but within 2000cc	10% of the value of the vehicle or Rs. 80,000/- whichever is higher	5.5% of the value of the vehicle or Rs. 35,000/- whichever is higher
		(d) More than 2000cc	10% of the value of the vehicle or Rs., 1,00,000/- whichever is higher	5.5% of the value of the vehicle or Rs. 45,000/- whichever is higher