

LIFETIME 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)

Sl No.	Description of motor vehicle	Engine capacity	Rate of life-time tax	Rate of one-time tax
1	Motor cars and omnibuses (with seats up to 14 and not registered as transport vehicle) for first time of registration	(a) Up to 900cc	10% of the value of the vehicle or	5.5% of the value of the vehicle or
			Rs. 40,000/- whichever is higher	Rs. 17,000/- whichever is higher.
			Note –A rebate of	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.	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	5.5% of the value of the vehicle or
			Rs. 55,000/- whichever is higher	Rs. 25,000/- whichever is higher.

	(c) More than 1490cc but within 2000cc	10% of the value of the vehicle or	5.5% of the value of the vehicle or
		Rs. 80,000/- whichever is higher	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