



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು
ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರಿಕೆ

ಭಾಗ - ೪ಎ Part - IVA	ಬೆಂಗಳೂರು, ಶುಕ್ರವಾರ, ೨೮, ಜುಲೈ, ೨೦೨೩(ಶ್ರಾವಣ, ೦೬, ಶಕವರ್ಷ, ೧೯೪೫) BENGALURU, FRIDAY, 28, JULY, 2023(SHRAVANA, 06, SHAKAVARSHA, 1945)	ನಂ. ೩೪೫ No. 345
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PARLIAMENTARY AFFAIRS AND LEGISLATION SECRETARIAT

NOTIFICATION

NO: DPAL 19 SHASANA 2023, BENGALURU, DATED: 28.07.2023

The Karnataka Motor Vehicles Taxation (Amendment) Bill, 2023 ಇದಕ್ಕೆ 2023ರ ಜುಲೈ ತಿಂಗಳ 27ನೇ ದಿನಾಂಕದಂದು ರಾಜ್ಯಪಾಲರ ಅನುಮತಿ ದೊರೆತಿದ್ದು, ಸಾಮಾನ್ಯ ತಿಳುವಳಿಕೆಗಾಗಿ ಇದನ್ನು 2023ರ ಕರ್ನಾಟಕ ಅಧಿನಿಯಮ ಸಂಖ್ಯೆ: 31 ಎಂಬುದಾಗಿ ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರದ ವಿಶೇಷ ರಾಜ್ಯಪತ್ರಿಕೆ (ಭಾಗ IV) ಯಲ್ಲಿ ಪ್ರಕಟಿಸಬೇಕೆಂದು ಆದೇಶಿಸಲಾಗಿದೆ.-

KARNATAKA ACT NO. 31 OF 2023

(First Published in the Karnataka Gazette Extra-ordinary on the 28th day of July, 2023)

THE KARNATAKA MOTOR VEHICLES TAXATION (AMENDMENT) ACT, 2023

(Received the assent of the Governor on the 27th day of July, 2023)

An Act further to amend the Karnataka Motor Vehicles Taxation Act, 1957.

Whereas it is expedient further to amend the Karnataka Motor Vehicles Taxation Act, 1957 (Karnataka Act 35 of 1957) for the purpose hereinafter appearing:

Be it enacted by the Karnataka State Legislature in the seventy fourth year of the Republic of India as follows:

1. Short title and commencement: (1) This Act may be called the Karnataka Motor Vehicles Taxation (Amendment) Act, 2023.

(2) It shall come into force at once.

2. Amendment of the Schedule.- In the Schedule to the Karnataka Motor Vehicles Taxation Act, 1957 (Karnataka Act 35 of 1957) (hereinafter referred to as the Principal Act),-

(1) in Part 'A',-

- (i) in item No. 2, for the words "Invalid carriages", the words "invalid carriages/Adapted vehicle/Divyangjan (availing GST Concession)" shall be substituted;
- (ii) in item 3, in sub-item (1), clause (c) and entries relating thereto shall be omitted;
- (iii) in item No. 8, in sub-item (f),-
 - (a) in clause (i), in column (2), for the figures "20.00", the figures "100.00" shall be substituted;
 - (b) in clause (ii), in column (2), for the figures "80.00", the figures "200.00" shall be substituted;

(2) for PART A6 of the Principal Act, the following shall be substituted, namely:-

“PART A6

(see section 3(1))

Life time tax for goods vehicles having gross vehicle weight exceeding 1,500 Kgs. But not exceeding 12,000 Kgs. In weight laden, whether used for hire or reward or not.

Item No.	Class of Vehicles	Goods vehicle having gross vehicle weight exceeding 1500 Kgs. And not exceeding 2000 Kgs. Rs.	Goods vehicle having gross vehicle weight exceeding 2000Kgs. And not exceeding 3000Kgs.Rs.	Goods vehicles having gross vehicle weight exceeding 3,000Kgs. And not exceeding 5,500Kgs. Rs.	Goods vehicles having gross vehicle weight exceeding 5,500Kgs. And not exceeding 7,500Kgs. Rs.	Goods vehicles having gross vehicle weight exceeding 7,500Kgs. And not exceeding 9,500Kgs. Rs.	Goods vehicles having gross vehicle weight exceeding 9,500Kgs. And not exceeding 12,000Kgs. Rs.
1	2	3	4	5	6	7	8
A	At the time of Registration of New Vehicle	20,000	30,000	40,000	60,000	80,000	1,00,000
B	If the vehicle is already registered and its age from the month of Registration is:						
1	Not more than 2 years	18600	27900	37200	55800	74400	93000

2	More than 2 Years but not more than 3 Years	17400	26400	35400	53400	71400	89400
3	More than 3 Years but not more than 4 Years	16200	24900	33600	51000	68400	85800
4	More than 4 Years but not more than 5 Years	15000	23400	31800	48600	65400	82200
5	More than 5 Years but not more than 6 Years	13800	21900	30000	46200	62400	78600
6	More than 6 Years but not more than 7 Years	12800	20600	28400	44200	59600	75200
7	More than 7 Years but not more than 8 Years	11800	19300	26800	42200	56800	71800
8	More than 8 Years but not more than 9 Years	10800	18000	25200	40200	54000	68400
9	More than 9 Years but not more than 10 Years	9800	16700	23600	38200	51200	65000
10	More than 10 Years but not more than 11 Years	9000	15600	22200	36600	48600	61800
11	More than 11 Years but not more than 12 Years	8200	14500	20800	35000	46000	58600
12	More than 12 Years but not more than 13 Years	7400	13400	19400	33400	43400	55400
13	More than 13 Years but not more than 14 Years	6600	12300	18000	31800	40800	52200
14	More than 14 Years but not more than 15 Years	5800	11200	16600	30200	38200	49000
15	More than 15 years	5000	10100	15200	28600	35600	45800

(3) for Part A8 of the Principal Act, the following shall be substituted, namely:-

“PART A8

(see section 3(1))

Life time Tax for Motor Cabs other than those registered out- side the State and covered with the permit issued under sub-section (9) of section 88 of the Motor Vehicle Act, 1988 (Central Act 59 of 1988).

SI No	Class of vehicles	Cost of the vehicle which exceeds Rs. 10 Lakhs but does not exceeding Rs. 15 Lakhs	Cost of the vehicle which exceeds Rs. 15 Lakhs
A	At the time of Registration of New Vehicles	9% of the cost of the vehicle	15% of the cost of the vehicle
B	If the vehicle is already registered and its age from the month of Registration is:	Percentage of the Life Time Tax levied under Clause A	Percentage of the Life Time Tax levied under Clause A
1	Not more than 2 years	93%	93%
2	More than 2 Years but not more than 3 Years	87%	87%
3	More than 3 Years but not more than 4 Years	81%	81%
4	More than 4 Years but not more than 5 Years	75%	75%
5	More than 5 Years but not more than 6 Years	69%	69%
6	More than 6 Years but not more than 7 Years	64%	64%
7	More than 7 Years but not more than 8 Years	59%	59%
8	More than 8 Years but not more than 9 Years	54%	54%
9	More than 9 Years but not more than 10 Years	49%	49%
10	More than 10 Years but not more than 11 Years	45%	45%
11	More than 11 Years but not more than 12 Years	41%	41%
12	More than 12 Years but not more than 13 Years	37%	37%
13	More than 13 Years but not more than 14 Years	33%	33%
14	More than 14 Years but not more than 15 Years	29%	29%
15	More than 15 years	25%	25%

Notes:

- (1) In respect of vehicles for which tax was due prior to the 1st day of April, 2012, but has not been paid, such tax shall be collected at the rates prevailing prior to such day along with the penalty due, if any.
- (2) In its order dated 08-10-2012 passed in WP No. 33654-58/2012, the Hon'ble High Court of Karnataka has granted two installments for payment of the tax: The first installment is payable before 31-12-2012 and the Second Installment is payable before 31-03-2013. This concession is available only to vehicles registered prior to 01-04-2012.
- (3) Cost of the vehicle in relation to motor vehicle means,-
- (a) In respect of a vehicle manufactured in India, cost of the vehicle as per the purchase invoice issued either by the manufacturer or by the dealer of the vehicle including the excise duty, surcharge or cess, Goods and Services Tax etc., as payable in the State of Karnataka whichever is higher; and
- (b) In respect of an imported motor vehicle, irrespective of its place of manufacture, the total cost incurred in importing the vehicle, that is to say, the value of the motor vehicle as endorsed in the Bill of Entry or such other document and assessed as such under the Customs Act, 1962, together with the Customs Duty levied, freight charges incurred and other taxes levied thereupon including additional duty or penalty levied if any, by the Customs Department or any other Department.”
- (4) for Part C5 of the Principal Act, the following shall be substituted, namely:-

“PART C5**(see section 7(3))**

Refund table for goods vehicles having gross vehicle weight exceeding 1,500 Kgs. But not exceeding 12,000 Kgs. in respect of which lifetime tax is paid under Part A6

Item No.	Class of Vehicles	Goods vehicle having gross vehicle weight exceeding 1500 Kgs. And not exceeding 2000 Kgs. Rs.	Goods vehicle having gross vehicle weight exceeding 2000Kgs. And not exceeding 3000Kgs.Rs.	Goods vehicles having gross vehicle weight exceeding 3,000Kgs. And not exceeding 5,500Kgs. Rs.	Goods vehicles having gross vehicle weight exceeding 5,500Kgs. And not exceeding 7,500Kgs. Rs.	Goods vehicles having gross vehicle weight exceeding 7,500Kgs. And not exceeding 9,500Kgs. Rs.	Goods vehicles having gross vehicle weight exceeding 9,500Kgs. And not exceeding 12,000Kgs. Rs.
1	2	3	4	5	6	7	8
1	Within a year	18600	27900	37200	55800	74400	93000

2	After 1 year but within 2 years	17400	26400	35400	53400	71400	89400
3	After 2 year but within 3 years	16200	24900	33600	51000	68400	85800
4	After 3 year but within 4 years	15000	23400	31800	48600	65400	82200
5	After 4 year but within 5 years	13800	21900	30000	46200	62400	78600
6	After 5 year but within 6 years	12800	20600	28400	44200	59600	75200
7	After 6 year but within 7 years	11800	19300	26800	42200	56800	71800
8	After 7 year but within 8 years	10800	18000	25200	40200	54000	68400
9	After 8 year but within 9 years	9800	16700	23600	38200	51200	65000
10	After 9 year but within 10 years	9000	15600	22200	36600	48600	61800
11	After 10 year but within 11 years	8200	14500	20800	35000	46000	58600
12	After 11 year but within 12 years	7400	13400	19400	33400	43400	55400
13	After 12 year but within 13 years	6600	12300	18000	31800	40800	52200
14	After 13 year but within 14 years	5800	11200	16600	30200	38200	49000
15	After 14 year but within 15 years	4200	9000	13800	27000	33000	42600
16	After 15 years	Nil	Nil	Nil	Nil	Nil	Nil

(5) for Part C7 of the Principal Act, the following shall be substituted, namely:-

**"PART C7
(see section 7(3))**

Refund Table for Motor Cab cost of which exceeds Rs 10 Lakhs

Sl. No.	If after the registration removal of vehicles or cancellation of Registration of vehicle taken place.	Percentage of Life Time Tax paid to be refunded
1	Within a year	93%
2	After 1 year but within 2 years	87%
3	After 2 year but within 3 years	81%
4	After 3 year but within 4 years	75%
5	After 4 year but within 5 years	69%
6	After 5 year but within 6 years	64%
7	After 6 year but within 7 years	59%
8	After 7 year but within 8 years	54%
9	After 8 year but within 9 years	49%
10	After 9 year but within 10 years	45%
11	After 10 year but within 11 years	41%
12	After 11 year but within 12 years	37%
13	After 12 year but within 13 years	33%
14	After 13 year but within 14 years	29%
15	After 14 year but within 15 years	25%
16	After 15 years	Nil

3. Power to remove difficulty.- (1) If any difficulty arises in giving effect to the provisions of the Karnataka Motor Vehicles Taxation (Amendment) Act, 2023 the State Government may, by order published in the Official Gazette, make such provisions as may appear to it be necessary or expedient for the purposes removing difficulty:

Provided that, no such order shall be made after the expiry of a period of two years from the date of commencement of the Karnataka Motor Vehicles Taxation (Amendment) Act, 2023.

(2) Every order made under sub-section (1) shall, as soon as after it is made, be laid before the State Legislature.

By Order and in the name of
the Governor of Karnataka,

G.SRIDHAR
Secretary to Government
Department of Parliamentary
Affairs and Legislation