

L. A. BILL No. XXIV OF 2025.

A BILL

**FURTHER TO AMEND THE MAHARASHTRA
MOTOR VEHICLES TAX ACT.**

LXV of 5 WHEREAS it is expedient further to amend the Maharashtra Motor
1958. Vehicles Tax Act, for the purposes hereinafter appearing; it is hereby enacted
in the Seventy-sixth Year of the Republic of India as follows :-

1. (1) This Act may be called the Maharashtra Motor Vehicles Tax Short title and
(Amendment) Act, 2025. commence-
ment.

10 (2) It shall come into force on such date as the State Government may, by
notification in the *Official Gazette*, appoint.

Amendment
of section 3 of
LXV of 1958.

2. In section 3 of the Maharashtra Motor Vehicles Tax Act (hereinafter referred to as “the principal Act”),— LXV of 1958.

(1) in sub-section (1C), in the proviso, for the words and figures “rupees 20 lakhs” the words “rupees thirty lakhs” shall be substituted;

(2) in sub-section (1D), in the second proviso, for the words and figures “rupees 20 lakhs” the words “rupees thirty lakhs” shall be substituted;

(3) after sub-section (1F), the following sub-section shall be added, namely :—

“(1G) Notwithstanding anything contained in sub-sections (1) and (1E), there shall be levied and collected on all motor vehicles used for construction such as cranes, compressor, projectors or excavator and light goods vehicles carrying goods or materials, registered laden weight of which does not exceed 7500 kilogram, in the State, a one time tax for the lifetime of such vehicle, if registered on or after the date of commencement of the Maharashtra Motor Vehicles Tax (Amendment) Act, 2025, at the rates specified in the Sixth Schedule.”. Mah. of 2025.

Amendment
of section 4 of
LXV of 1958.

3. In section 4 of the principal Act, in sub-section (2),—

(1) for the word, figure and letter “or (1F)” the word, figures and letters “, (1F) or (1G)” shall be substituted ;

(2) in clause (a), after the word, figure and letter “and (1F)” the word, figure and letter “and in sub-section (1G)” shall be inserted.

Amendment
of section 16 of
LXV of 1958.

4. In section 16 of the principal Act, in sub-section (1), in clause (c), in sub-clause (iii), for the words, figure and letter “or, as the case may be, sub-section (1F)” the words, figures and letters “, (1F) or, as the case may be, (1G)” shall be substituted.

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Amendment
of THIRD
SCHEDULE of
LXV of 1958.

5. In the THIRD SCHEDULE appended to the principal Act, in PART I, in column (2),—

(1) in entry (3),—

(a) in sub-entry (a), for the figure and words “ 7% of the cost of vehicle” the figure and words “8% of the cost of vehicle” shall be substituted ;

(b) in sub-entry (b), for the figure and words “ 8% of the cost of vehicle” the figure and words “9% of the cost of vehicle” shall be substituted ;

(c) in sub- entry (c), for the figure and words “ 9% of the cost of vehicle” the figure and words “10% of the cost of vehicle” shall be substituted ;

(2) after entry (3), in column (2), the following entry shall be added, namely :—

“(4) Battery operated motor vehicle: 6% of the cost of vehicle, if the cost of vehicle exceeds rupees 30 lakhs.”. 40

6. After FIFTH SCHEDULE appended to the principal Act, the following SCHEDULE shall be added, namely :—

Addition
of SIXTH
SCHEDULE to
LXV of 1958.

“SIXTH SCHEDULE

(See section 3(1G))

5	Serial No.	Description of Motor Vehicle	One time tax at the time of registration
	(1)	(2)	(3)
10	(1)	Any motor vehicle used for constructions such as cranes, compressors, projectors or excavators.	7 per cent. of the cost of motor vehicle.
15	(2)	Light goods vehicles carrying goods or materials, the registered laden weight of which does not exceed 7500 kilogram.	7 per cent. of the cost of motor vehicle.”.

STATEMENT OF OBJECTS AND REASONS

With a view to give effect to the proposals contained in the Budget Speech for the year 2025-2026 regarding motor vehicle tax levied under the Maharashtra Motor Vehicles Tax Act (LXV of 1958), the Government considers it expedient to amend the said Act, as follows :—

- (1) to increase the maximum limit of one time tax for motor cycles, tricycles, motor car and omni bus, upto rupees thirty lakhs;
 - (2) to increase the rate of tax on Compressed Natural Gas or Liquified Petrol Gas driven vehicles by one per cent.;
 - (3) to levy the tax on electric vehicles above rupees thirty lakhs at the rate of six per cent. of the cost of vehicles;
 - (4) to levy one time tax at the time of registration on the vehicles used for constructions such as cranes, compressors, projectors and excavators at the rate of seven per cent. of the cost of vehicles;
 - (5) to levy one time tax on the vehicles used for carriage of goods or materials the registered laden weight of which does not exceed 7500 kilogram at the rate of seven per cent. of the cost of vehicles.
 - (6) to make certain other consequential amendments.
2. The Bill seeks to achieve the above objectives.

Mumbai,

Dated the 18th March 2025.

PRATAP SARNAIK,

Minister for Transport.

MEMORANDUM REGARDING DELEGATED LEGISLATION

The Bill involves the following proposal for delegation of legislative power, namely :—

Clause 1(2).—Under this clause, power is taken to the State Government to appoint, by notification published in the *Official Gazette*, the date on which the Act shall come into force.

2. The above-mentioned proposal for delegation of legislative power is of a normal character.

FINANCIAL MEMORANDUM

The Bill proposes to amend section 3 and Third Schedule and to add new Schedule in the Maharashtra Motor Vehicles Tax Act (LXV of 1958), so as to give effect to the proposals contained in the Budget Speech for the financial year 2025-2026. There is no provision in the Bill which would involve the recurring or non-recurring expenditure from the Consolidated Fund of the State on its enactment as an Act of the State Legislature.

**GOVERNOR'S RECOMMENDATION UNDER ARTICLE 207 OF THE
CONSTITUTION OF INDIA**

(Copy of Government of Maharashtra Order, Law and Judiciary Department)

In exercise of the power conferred upon him by clause (1) of Article 207 of the Constitution of India, the Governor of The Maharashtra is pleased to recommend to the Maharashtra Legislative Assembly, the introduction of the Maharashtra Motor Vehicles Tax (Amendment) Bill, 2025.

ANNEXURE TO THE L.A. BILL No. XXIV OF 2025 -
THE MAHARASHTRA MOTOR VEHICLES TAX
(AMENDMENT) BILL, 2025.

(Extracts from the Maharashtra Motor Vehicle Tax Act, 1958)

(MAH. LXV of 1958)

1. and 2.	*	*	*	*	
3. (1)	*	*	*	*	Levy of tax.

(1C) (a) Subject to the provisions of this Act, there shall be levied and collected on all motor cycles and tricycles used or kept for use in the State, a one time tax for the lifetime of such motor cycle and tricycles,—

(i) if registered after the date on which the provisions of this sub-section take effect hereinafter in this sub-section referred to as “the said date,” at the rates specified in Part I of the Second Schedule;

(ii) if already registered before the said date and on which tax is already paid under sub-section (1), at the rates specified in Part II of the Second Schedule;

(iii) if first registered in any other State and thereafter on transfer thereof in the State of Maharashtra, a new registration mark is assigned to the same after the said date, then having regard to the month of the first registration in the other State, at the rate specified in Part II of the Second Schedule.

(c) Notwithstanding anything contained in clause (a), there shall be levied and collected the one time tax specified in Part I or Part II of the Second Schedule,—

(i) on a motor cycle or tri-cycle used or kept for use in the State by a person not being an individual, a local authority, a public trust, a university or an educational institution, at twice the rate;

(ii) on all imported motorcycles and tricycle, at twice the rate.

Explanation.— For the purposes of this sub-section, the expression “motor cycle and tricycle” includes motor scooter, moped and cycle with attachment for propelling the same by mechanical power.

Provided that, the maximum limit of tax for all the types of vehicles registered under this sub-section shall be rupees 20 lakhs.

(1D) (a) Subject to the provisions of this Act, there shall be levied and collected on all motor cars and omni buses used or kept for use in the State, a one time tax for the lifetime of such vehicle :—

(i) if registered after the date of commencement of the Bombay Motor Vehicles Tax (Amendment) Act, 1997 (Mah. II of 1998), at the rates specified in Part I of the Third Schedule;

(ii) if already registered before the said date and on which tax is already paid under sub-section (1), at the rates specified in Part II of the Third Schedule;

(iii) if first registered in any other State and thereafter on transfer thereof in the State of Maharashtra, a new registration mark is assigned

to the same, after the said date then having regard to the month of first registration in the other State, at the rate specified in Part II of the Third Schedule.

(c) Notwithstanding anything contained in clause (a), there shall be levied and collected the one time tax specified in Part I or Part II of the Third Schedule on a motor car or omni bus,—

(i) manufactured in India or imported into India and used or kept for use in the State by a person, not being an individual, a local authority, a public trust, a university or an educational institution, at twice the rate;

(ii) imported into India and used or kept for use in the State by a person, being an individual, a local authority, a public trust, a university or an educational institution, at twice the rate :

Provided that, such one time tax at twice the rate under sub-clause (i) or (ii) shall not exceed 20 per cent. of the cost of the vehicle.

Provided further that the maximum limit of tax for all the types of vehicles registered under this sub-section shall be rupees 20 Lakhs.

Explanation.— The expression “omni bus” used in this sub-section means an omni bus other than the transport vehicle, the seating capacity of which does not exceed twelve.

	(1E) and (1F)	*	*	*	*
	(2) and (3)	*	*	*	*
	3A. and 3B.	*	*	*	*
Payment of tax.	4. (1)	*	*	*	*
	(2) The one time tax payable under sub-sections (1C), (1D), (1E) or (1F) as the case may be, of section 3 shall be paid, in case of motor vehicles referred to,—				
	(a) in sub-clause (i) of clause (a) of each of the sub-sections (1C), (1D), (1E), and (1F) at the time of registration ;				
	(b) and (c)	*	*	*	*
	(3)	*	*	*	*
	4A.	*	*	*	*
	4. to 15.	*	*	*	*
Penalty for possession or control of motor vehicle without payment of [tax and interest] for incomplete and untrue declaration, etc.	16. (1) Whoever,—				
	(a) and (b)	*	*	*	*
	(c) obstructs any Officer in the exercise of the powers conferred by clause (a) of section 15 or fails to stop the motor vehicle when required so to do by such Officer under clause (b) of that section, shall, on conviction, be punished—				
	(i) and (ii)	*	*	*	*

(iii) where a person guilty of an offence is a registered owner of a motor vehicle on which one time tax is levied under sub-section (1C), (1D), (1E) or, as the case may be, sub-section (1F) of section 3, the fine shall not be less than three hundred rupees and which may extend to a sum equal to the one time tax payable in respect of such vehicle; and in the event of such person having been previously convicted of an offence under this section, the fine shall not be less than five hundred rupees and which may extend to a sum equal to twice the one time tax payable in respect of such vehicle and

(iv)	*	*	*	*
(2) to (5)	*	*	*	*
17. to 25.	*	*	*	*
FIRST SCHEDULE	*	*	*	*
SECOND SCHEDULE	*	*	*	*

THIRD SCHEDULE

See section 3 (1D) and section 9 (6) and (7)

PART 1

Description of Motor Vehicle (1)	One time tax at the time of registration (2)				
Motor Cars and omni buses	(1)	*	*	*	*
	(2)	*	*	*	*
	(3) Compressed Natural Gas (CNG) or Liquified petroleum Gas (LPG) driven new vehicle with original equipment fitted with CNG/LPG Kit by manufacturer:				
	(a) 7% of the cost of vehicle, if the cost of the vehicle is upto Rs. 10 lakhs ;				
	(b) 8% of the cost of vehicle, if the cost of the vehicle exceeds Rs. 10 lakhs but does not exceed Rs. 20 lakhs ;				
	(c) 9% of the cost of vehicle, if the cost of the vehicle exceeds Rs. 20 lakhs;				
FOURTH SCHEDULE	*	*	*	*	*
FIFTH SCHEDULE	*	*	*	*	*

MAHARASHTRA LEGISLATURE
SECRETARIAT

[L. A. BILL No. XXIV OF 2025]

**[A Bill further to amend the Maharashtra
Motor Vehicles Tax Act.]**

[SHRI PRATAP SARNAIK,
Minister for Transport.]

JITENDRA BHOLE,
Secretary (1) (I/C),
Maharashtra Legislative Assembly.