

**(TO BE PUBLISHED IN PART IV OF THE DELHI GAZETTE-EXTRAORDINARY)**  
**GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI**  
**TRANSPORT DEPARTMENT**  
**5/9, UNDER HILL ROAD, DELHI – 110054**

F. No. F. 19(52)/Tpt./Sectt./2010/2502

Dated: 09-06-2010

**NOTIFICATION**

No. F.19(52)/Tpt./Sectt./2010/ - In exercise of the powers conferred by the second proviso to sub-clause (ii) of clause (b) of sub-section (1) and sub-section (2) of section 3 of the Delhi Motor Vehicles Taxation Act, 1962 ( 57 of 1962) as amended by the Delhi Motor Vehicles Taxation (Amendment) Act, 2004 (Delhi Act 4 of 2005), the Lieutenant Governor of National Capital Territory of Delhi is pleased to change, with immediate effect, the existing description of Motor Vehicles and the amounts of tax with respect to Motor Vehicles mentioned under “Group-A – Motor vehicles fitted solely with pneumatic tyres” in Part B of Schedule I to the said Act by the following, namely, :-

**PART – B**

	<b>Description of Motor Vehicle</b>	<b>Amount</b>
	(1)	(2)
		Rupees
Group - A	Motor Vehicles fitted solely with Pneumatic tyres	
1.	Two wheelers costing upto Rs. 25,000/-	2% of the cost price
2.	Two wheelers costing above Rs. 25,000/- and upto Rs. 40,000/-	4% of the cost price
3.	Two wheelers costing above Rs. 40,000/- and upto Rs. 60,000/-	6% of the cost price
4.	Two wheelers costing above Rs. 60,000/-	8% of the cost price
5.	Non Transport category three wheelers	4% of the cost price
6.	Four wheeled and more than four wheeled motor vehicles costing upto Rs. 6 lakhs	4% of the cost price
7.	Four wheeled and more than four wheeled vehicles costing above Rs. 6 lakhs and upto Rs. 10 lakhs.	7% of the cost price
8.	Four wheeled and more than four wheeled vehicles costing above Rs. 10 lakhs	10% of the cost price

**Contd.....2**

Explanation – For the purpose of above calculation the “cost price” shall mean:

- (a) In the case of motor vehicles manufactured in India the basic manufacturing cost and excise duty plus sales tax without allowing any cash or trade discount; and
- (b) In the case of imported motor vehicles, the price shown in the Bill of Entry and shall be inclusive of customs duty, sales tax or any other levy, as may be applicable.

	<b>Additional tax payable in respect of vehicles, if such vehicles are used for drawing trailers</b>	
(a)	For each trailer the registered unladen weight of which does not exceed one tone	One Thousand Eight Hundred Forty only.
(b)	For each trailer the registered unladen weight of which exceed one tone	Three Thousand Six Hundred Sixty Five only
Group B	Motor Vehicles other than those fitted solely with pneumatic tyres.	The amount shown in Group A of this part plus fifty percent thereof.

By order and in the name of the Lieutenant Governor  
of the National Capital Territory of Delhi,

**( R.K. VERMA )**  
**SECRETARY-CUM-COMMISSIOENR (TRANSPORT)**