

ANNEXURE -I

Types of Taxes, Fees and Fines levied on Motor Vehicles and for Driving Licences by Transport Department

VAHAN

1. Registration of Vehicles: a) "Registration fee" is paid by the owner of the vehicle.
b) "Fancy registration marks fee" is paid by the owner of the vehicle for assignment of a registration mark for which he has a fancy for, if any.
c) "Showroom Inspection fee" shall be realised from the dealer or sub-dealer for inspection of vehicles by the transport authority.
d) "Dealer's tax" shall be paid by the dealer as specified in tax schedule in respect of the motor vehicles in his possession or control, whether or not such motor vehicles are driven in any public place.
2. Certificate of fitness of vehicle: Fitness fee is paid by the owners of vehicles for inspection of their vehicles by the transport authority.
3. Tax: (I) Road tax
 - a) "Life time tax" means the tax imposed on motor cycle or motor cycle combination under the Act and leviable for the entire life-time of such motor cycle or motor cycle combination, as the case may be.
 - b) "One-time tax" means the tax imposed on motor car and omnibus as specified for a period of five years from the date of its registration and being less than 10 years old and not being transport vehicles.
 - c) "Quarterly tax" means transport vehicle shall pay tax quarterly in advance, but a rebate of five per cent shall be allowed if the tax is paid for the whole year in advance.(II) "Special tax" is realisable at the prescribed rates for air conditioned vehicles based on their use, seating capacity, engine capacity and category of the vehicles.
(III) "Special fee" is realisable from the owners of heavy goods vehicle having gross vehicle weight (GVW) above 22,542 Kg.
(IV) "Audio fees" is realisable from the owners of vehicle in which any audio set with or without loudspeaker is installed.
4. Renewal of Certificate of registration: In case of non-transport vehicles certificate of registration is valid only for a period of fifteen years from the date of issue of such certificate and shall be renewable on payment of required fees.

SARATHI

1. Application for learner's licence is made by the applicant with proof of residence, age and citizenship.
2. Preliminary test is taken for learner's licence by the licensing authority for its satisfaction so that the applicant possesses adequate knowledge and understanding of the traffic signs, signals, rules of the road and duties of a driver.
3. Application for driving licence shall be accompanied by an effective learner's licence and appropriate fees.
4. Driving test shall be conducted by the licensing authority in a vehicle of the type to which the application relates.
5. Issue of driving licence by a licensing authority.
6. Addition to driving licence shall be accompanied by an effective learner's licence and driving licence held by the applicant with appropriate fees.
7. Renewal of driving licence shall be accompanied by driving licence and appropriate fee.

ANNEXURE-II

Year of Audit Report	No. of paragraphs	Audit Report Paragraph number
Selected paragraphs		
1994-95	1	5.2 (Review)
1997-98	1	5.08
2001-02	1	5.02 (Review)
2003-04	1	5.6
2004-05	1	5.2
2005-06	1	4.6
2007-08	1	5.4
Total	7	
Unselected paragraphs		
1981-82	2	3.2, 3.3
1982-83	7 + 3*	4.2.2(a), 4.2.3, 4.2.4, 4.3, 4.4, 4.5, 4.6, 4.7, 4.8, 4.9
1983-84	8	3.2, 3.3, 3.5, 3.6, 3.7, 3.8, 3.9, 3.10
1984-85	5	5.2, 5.3, 5.4, 5.5, 5.6
1985-86	9	5.2, 5.3, 5.4, 5.5, 5.6, 5.7, 5.8, 5.9, 5.10
1986-87	9	6.2, 6.3, 6.4, 6.5, 6.6, 6.7, 6.8, 6.9, 6.10
1987-88	15	5.2, 5.3, 5.4, 5.5, 5.6, 5.7, 5.8, 5.10, 5.11, 5.12, 5.13, 5.14, 5.15, 5.16, 5.17
1988-89	8	4.2, 4.4, 4.5, 4.6, 4.7, 4.8, 4.9, 4.10
1989-90	7	4.2, 4.3, 4.4, 4.5, 4.6, 4.7, 4.8
1990-91	9	4.2, 4.3, 4.4, 4.5, 4.6, 4.7, 4.8, 4.9, 4.10
1991-92	11	5.2, 5.3, 5.4, 5.5, 5.6, 5.7, 5.8, 5.9, 5.10, 5.11, 5.12
1992-93	13	5.3, 5.4, 5.5, 5.6, 5.7, 5.8, 5.9, 5.10, 5.11, 5.12, 5.13, 5.14, 5.15
1993-94	8	5.2, 5.3, 5.7, 5.8, 5.9, 5.10, 5.11, 5.12
1994-95	6	5.3, 5.4, 5.5, 5.6, 5.7, 5.8
1995-96	12	5.02, 5.03, 5.04, 5.05, 5.06, 5.07, 5.08, 5.09, 5.10, 5.11, 5.12, 5.13
1996-97	14	5.02, 5.03, 5.04, 5.05, 5.06, 5.07, 5.08, 5.09, 5.10, 5.11, 5.12, 5.13, 5.14, 5.15
1997-98	6	5.03, 5.04, 5.05, 5.06, 5.07, 5.09
1998-99	7	5.02, 5.03, 5.04, 5.05, 5.06, 5.07, 5.08
1999-00	5	6.03, 6.04, 6.05, 6.07, 6.08
2000-01	7	5.02, 5.04, 5.05, 5.06, 5.07, 5.08, 5.09
2001-02	3	5.03, 5.04, 5.05
2002-03	6	5.2, 5.3, 5.4, 5.5, 5.6, 5.7
2003-04	4	5.2, 5.3, 5.4, 5.5
2004-05	5	5.3, 5.4, 5.5, 5.6, 5.7
2005-06	4	4.2, 4.3, 4.4, 4.5
2006-07	5+1*®	5.2.1, 5.2.2, 5.2.3, 5.2.4, 5.2.5, 5.2.6.1, 5.2.8, 5.2.9, 5.2.10, 5.2.11, 5.2.12, 5.2.13, 5.2.14, 5.3, 5.4, 5.5, 5.6, 5.7
2007-08	3	5.2, 5.3, 5.5
Total	198 + 4	

* Sub-paragraph ® Review.