

**PART-V****NOTIFICATION**

Dated Kohima, the 26<sup>th</sup> October 2023.

**No.LAW/GEN-MISC/08-22/2022::** The Nagaland Passengers & Goods Taxation (Amendment) Act, 2023 (Act No. 7 of 2023) duly assented by the Hon'ble Governor of Nagaland on 21.09.2023 is published herewith for general information.

Sd/-

**H. CHINGAI PANJA**

Under Secretary to the Govt. of Nagaland.

**THE NAGALAND PASSENGER AND GOODS TAXATION  
(AMENDMENT) ACT, 2023 (ACT NO.7 OF 2023)**

**An  
Act**

further to amend the Nagaland Passengers and Goods Taxation Act, 1967 to effect revision of levy of taxation on Goods and Passengers carried by road.

BE it enacted by the Nagaland State Legislative Assembly in the Seventy-fourth Year of the Republic of India as follows:-

**1. Short title, extent and commencement**

(1) This Act may be called the Nagaland Passengers and Goods Taxation (Amendment) Act, 2023.

(2) It shall extend to the whole State of Nagaland.

(3) It shall come into force on such date as appointed by the State Government may, by notification in the Official Gazette.

**2. Amendment of Section 2.**

In Section 2 of the Nagaland Passengers and Goods Taxation Act, 1967 (hereinafter called the Principal Act), clause (v) of sub-section (4) shall be omitted.

**3. Amendment of Schedule**

In the Principal Act, for the existing Schedule (which was inserted by the Nagaland Passengers and Goods Taxation (Amendment) Act, 2000), the following schedule shall be substituted, namely:-

## THE SCHEDULE

(See Section 3)

### A. Motor Vehicle for Transportation of Goods on hires (Rate of Tax in Rupees)

Sl. No.		Annual Tax	
		Annually	Quarterly
1	Up to 2 Metric tons	700.00	175.00
2	Up to 5 Metric tons	1400.00	350.00
3	Up to 10 Metric tons	2100.00	525.00
4	Up to 20 Metric tons	2800.00	700.00
5	Up to 30 Metric tons	3500.00	875.00
6	Above 31 Metric tons	4200.00	1050.00
7.	E-Cart	Same as autorickshaw goods	

### A. Motor Vehicle for carriage of Passengers on hire or reward.

#### 1. City Bus. (Rate of Tax in Rupees)

Sl. No.	Seating capacity	Annual tax	
		Annually	Quarterly
1	Up to 25 seating capacity	1750.00	438.00
2	Up to 30 seating capacity	2100.00	525.00
3	Up to 35 seating capacity	2450.00	612.50
4	Up to 42 seating capacity	2800.00	700.00
5	Above 43 seats	3150.00	787.50

#### 2. Stage/ Contract Carriage (Rate of Tax in Rupees)

Sl. No.	Seating capacity	Annual tax	
		Non A/C	A/C
1	Up to 25 seating capacity	2100.00	2500.00
2	Up to 30 seating capacity	2450.00	2900.00
3	Up to 35 seating capacity	2800.00	3300.00
4	Up to 42 seating capacity	3150.00	3800.00
5	Above 43 seats	3500.00	4200.00
6	Sleeper class(Bus)		
	i. Upto 20 sleeper berths		2500.00
	ii. Upto 25 sleeper berths		3100.00
	iii. Upto 30 sleeper berths		3800.00
	iv. Upto 35 sleeper berths		4400.00
	v. Upto 40 sleeper berths		4900.00
	vi. Upto 50 sleeper berths		5500.00
	vii. Above 51 sleeper berths		6300.00

## 2. Taxi (Motor Cab/ Two Wheeler)

(Rate of Tax in Rupees)

Sl. No.	Description of vehicle	Annual tax	
		Non A/C	A/C
1	Auto Rickshaw, seating Capacity of 3 Passenger	1050.00	-
2	Auto Rickshaw, seating Capacity above 4.	1400.00	-
3	Local Taxi	1400.00	-
4	Regional Taxi	1400.00	-
5	All India/State Tourist Taxi	1750.00	2100.00
6	Two Wheeler taxi	-	-
7	E-Rickshaw	1400.00	-

## 3. Taxi (Maxi Cab)

(Rate of Tax in Rupees)

Sl. No.	Description of vehicle	Annual tax	
		Non A/C	A/C
1	Regional Taxi	1750.00	2100.00
2	All India/ State Tourist Taxi	2100.00	2500.00

Note: E -RICKSHAW(for transport of passengers for hire or reward) and E-CART (for carrying goods for hire or reward) : passenger and goods tax for E-rickshaws shall be same as auto-rickshaws.

**THE NAGALAND PASSENGERS & GOODS TAXATION  
(AMENDMENT) ACT , 2023 (ACT NO.7 of 2023)**

Kohima,  
The 12-09-2023

Sd/-  
**SHARINGAIN LONGKUMER**  
SPEAKER  
Nagaland Legislative Assembly

**I assent to this Bill**

Kohima,  
The 21-09-2023

Sd/-  
**LA GANESAN**  
GOVERNOR