

Taxes and Levies are collected by the following departments in Haryana 1. Department of Excise and Taxation 2. Department of Power – UHBVN/DHBVN 3. Transport Department 4. Department of Revenue –Stamp & Registration Fee 5. Directorate of Urban Local Bodies (Municipal Corporation)

Note: Development and Panchayats Department do not collect any tax or levy in Haryana.

S. No	Name of Tax/Levy	Department Involved
1	State Excise Duty	Excise and Taxation
2	Taxes and duties on Electricity	Department of Power – UHBVN/DHBVN
3	Receipts under State Motor Vehicle Taxation Act	Department of Transport
4	Stamp and Registration Fees	Department of Revenue
5	Property Tax	Urban Local Bodies (Municipal Corporation)

1. Excise Tax- Department of Excise and Taxation

Excise policy document is available on department portal for all the global users. The document includes all the desired information required to licensee or others to register or trade in state along with Levies details. Department uploads Excise policy every year with the revised terms and Excise duties. The licensee always refers that document to set up, trade or to pay Excise duty for that year depending upon the license type. The document covers all required information mentioned in point.

User can access the information through department portal.

User will go to website <https://haryanatax.gov.in> and will click on Excise policy tab to know the desired information.



The screenshot shows the website for the Excise and Taxation Department of the Government of Haryana. The URL in the browser is <https://haryanatax.gov.in/HEX/appmanager/HexPortal/HaryanaExcise?JSESSIONID=syPNjQybvpvRg5Vx7XZhR...>. The page features a navigation menu with the following items: About Us, Acts, Rules, Tax Rates, **Excise Policy** (highlighted with a red box), Government Orders, Amendments/Notifications, Useful Information, Help, RTI, Right to Service Act, Defaulters, and Home. Below the navigation menu, there is a profile picture of Sh. Dushyant Chautala, Hon'ble Deputy Chief Minister, Haryana. To the right is a login section with fields for User Name and Password, a captcha code 'x3gk6', and a 'Login' button. Below the login section is a 'Useful link' section with a link to 'Public Notice of Amended schedule of dates for allotment of liquor vends in State of Haryana for Policy Year 2022-23'. There is also a 'GST Kosh' button. The page includes a 'Latest News' section with several news items, a 'Tweets by ETD_Haryana' link, and a 'Follow @etd_haryana' link.

(i) Below page will appear. Click on “Excise Policy (2022 - 23)” as indicated below

https://haryanatax.gov.in/HEX/appmanager/HexPortal/HaryanaExcise?_nfpb=true&_pageLabel=HaryanaExcise...

Excise Policy (2017-18)		Excise Policy(2017-18) & e-Tendering
Excise Policy (2018-19)		Excise Policy(2018-19) & e-Tendering
Amended Excise Policy (2018-19)		
Excise Policy (2019-20)		Excise Policy(2019_20) & e-Tendering
Amended Excise Policy (2019-20)		
Amended Excise Policy (2019-20) 18 November 2019		
Excise Policy (2020-21)		Excise Policy(2020_21) & e-Tendering
Amended Excise Policy (2020-21) 11 Mar 2020		
Excise Policy (2021-22)		Excise Policy(2021_22) & Important Updates
First - Amendments in the Haryana Excise Policy, 2021-22		
Second - Amendments in the Haryana Excise Policy, 2021-22		
Excise Policy (2022-23)		Excise Policy(2022_23) & Important Updates

Click on Excise Policy 2022 -23

(ii) Click on Excise Policy 2022 - 23

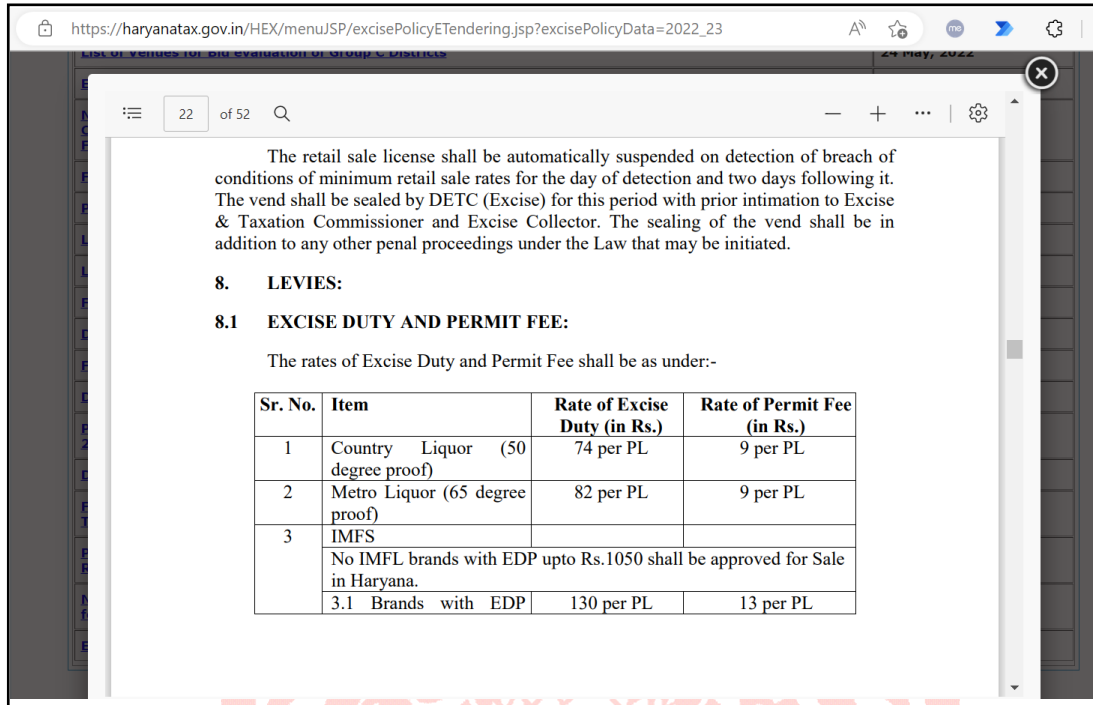
https://haryanatax.gov.in/HEX/menuJSP/excisePolicyETendering.jsp?excisePolicyData=2022_23

List of Venues for Bid evaluation of Group C Districts	24 May, 2022
Excise Arrangement of 12 Canceled zones of District Narnaul for Policy Year 2022-23	23 May, 2022
NOTICE FOR INVITING e-TENDERS FROM GENERAL PUBLIC FOR ALLOTMENT OF TWELVE (12) ZONES OF COUNTRY LIQUOR (L-14A) AND INDIAN MADE FOREIGN LIQUOR (L-2) RETAIL VENDS OF DISTRICT NARNAUL FOR THE YEAR 2022-23	21 May, 2022
Final Excise Arrangements for Policy year 2022-23 for Group C Districts.	21 May, 2022
Public notice for cancellation of zones of retail liquors vends of district Narnaul.	20 May, 2022
List of Venues for Bid evaluation of Group B Districts	19 May, 2022
List of Venue for Bid evaluation for Group A Districts	17 May, 2022
Final Excise Arrangements for Policy year 2022-23 for Group B Districts.	17 May, 2022
Draft excise arrangements for inviting claims/objections of Group C districts.	16 May, 2022
Final Excise Arrangements for Policy year 2022-23 for Group A Districts.	15 May, 2022
Draft excise arrangements for inviting claims/objections of Group B districts.	13 May, 2022
Public Notice of Amended schedule of dates for allotment of liquor vends in State of Haryana for Policy Year 2022-23	13 May, 2022
Draft excise arrangements for inviting claims/objections of Group A districts.	12 May, 2022
FINAL PROCEDURE FOR E-TENDERING FOR ALLOTMENT OF ZONES OF COUNTRY LIQUOR AND IMFL VENDS IN THE STATE OF HARYANA FOR THE YEAR 2022-23	11 May, 2022
Public Notice for Inviting e-Tenders applicants from the General Public for allotment of Zones of L-14A & L-2 Retail Vends for the Year 2022-23 in Haryana State_12-05-2022	11 May, 2022
Notice for Registration for participation in E-Tendering process for Retail Liquor Licenses in the State of Haryana for Policy Year 2022-23.	09 May, 2022
EXCISE POLICY 2022-23	08 May, 2022

[Home](#)

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(iii) Refer serial no. 8 (page no. 22) to access the Levies details from document



The retail sale license shall be automatically suspended on detection of breach of conditions of minimum retail sale rates for the day of detection and two days following it. The vend shall be sealed by DETC (Excise) for this period with prior intimation to Excise & Taxation Commissioner and Excise Collector. The sealing of the vend shall be in addition to any other penal proceedings under the Law that may be initiated.

8. LEVIES:

8.1 EXCISE DUTY AND PERMIT FEE:

The rates of Excise Duty and Permit Fee shall be as under:-

Sr. No.	Item	Rate of Excise Duty (in Rs.)	Rate of Permit Fee (in Rs.)
1	Country Liquor (50 degree proof)	74 per PL	9 per PL
2	Metro Liquor (65 degree proof)	82 per PL	9 per PL
3	IMFS		
	No IMFL brands with EDP upto Rs.1050 shall be approved for Sale in Haryana.		
3.1	Brands with EDP	130 per PL	13 per PL



	from Rs.1051 to Rs.1250 per case		
	3.2 Brands with EDP from Rs.1251 up to Rs.1500 per case	135 per PL	13 per PL
	3.3 Brands with EDP from Rs.1501 up to Rs.2500 per case	140 per PL	13 per PL
	3.4 Brands with EDP from Rs.2501 up to Rs.3500 per case	150 per PL	13 per PL
	3.5 Brands with EDP from Rs.3501 up to Rs.5000 per case	185 per PL	13 per PL
	3.6 Brands with EDP from Rs.5001 upto Rs.7000 per case	220 per PL	13 per PL
	3.7 Brands with EDP from Rs.7001 and above per case	210 per PL	13 per PL
4	BEER		
	i) Super Mild Beer containing alcoholic content upto 3.5% v/v	35 per BL	12 per BL
	ii) Mild Beer containing alcoholic content above 3.5% v/v and up to 5.5% v/v	40 per BL	12 per BL
	iii) Strong Beer containing alcoholic content more than 5.5% v/v	45 per BL	12 per BL
	iii) Canned Beer:		
	a. Super Mild	45 per BL	12 per BL
	b. Mild	50 per BL	12 per BL
	c. Strong	55 per BL	12 per BL
5	Draught Beer	45 Per BL	10 per BL
6	Cider	5 Per Bottle size of 350 ml	1 per BL
7	Wine	15 Per BL	2 per BL
8	Ready to Drink Beverages (RTB)	25 Per BL	5 Per BL
9	Potable RS and ENA for CL and IMFL	20 Per PL	Nil
10	Denatured spirit/ Ethanol Except for use in automobile fuel	Nil	Nil
11	RS and ENA for industrial use	Nil	Nil
12	Ethanol for use in automobile fuel	Nil	Nil

Permit Fee on Country Liquor/Metro Liquor shall be paid by L-13 licensee. Permit Fee on IMFS and Beer shall be paid by L-1 licensees for all types of permits obtained for liquor. The Permit Fee on purchase of IFL (BIO) from L-1BF/L-2BF licensee shall be paid by the bar licensees.

Excise duty shall be paid by L-13, L-1B, L-1AB, L-1B-1, L-1W, L-1AB1 & L1-B1-A for respective types of liquor.

Note:- (i) The Department shall not approve any brand label of IMFL having EDP upto Rs.1050 due to quality reasons.

(ii) The EDP of the Brand already approved in the year 2021-22 cannot be reduced/decreased in any case.

8.2 IMPORT DUTY:

The import duty shall be levied as under:-

Sr.No	Item	Import Duty
1	CL	Rs. 6 per PL
2	Beer	Rs. 12 per BL
3	RTB	Rs. 12 per BL
4	Draught Beer	Rs. 7 per BL
5	Potable RS and ENA for CL and IMFL	Rs. 12 per BL
6	RS and ENA for industrial use	Nil
7	Absolute Alcohol	Rs. 7 per BL
8	Denatured Spirit except as at Sr. No 9	Rs. 4 per BL
9	Denatured Ethanol/Denatured spirit for Automobile fuel	Nil
10	IMFS, Rum	Rs. 24 per PL
11	Wine, Cider	Rs. 2 per BL

8.3 EXPORT DUTY:

The rates of export duty shall be as under:-

Sr.No.	Item	Export Duty
1	CL	Rs. 0.50 per PL
2	Beer/Wine	Rs. 0.50 per BL
3	Potable RS / ENA	Rs. 2.00 per BL
4	IMFS/IMFL	Rs. 1.25 Per PL
5	RTB	Rs. 1.50 per BL
6	Draught Beer	Rs. 1.50 per BL
7	Absolute Alcohol	Rs. 1.00 per BL
8	Denatured Spirit	Nil
9	Ethanol/ Denatured spirit for Automobile fuel	Nil

8.4 FRANCHISE FEE AND BRAND REGISTRATION FEE:

A brand registration fee of Rs. Seven lakh for bottling of each brand on franchise basis in the State of Haryana shall be charged. In addition, franchise fee shall also be charged as given below:-

	For sale in Haryana	For export out of Haryana
IMFS	Rs. 22/- per PL	Rs. 10/- per PL
Beer	Rs. 14/- per BL	Rs. 5/- per BL
Wine	Rs. 5/- per BL	Rs. 5/- per BL

8.5 LEVIES ON SUPPLIES TO DEFENCE PERSONNEL:

The rates of Excise Duty and Assessment Fee leviable in case of supplies to defence personnel shall be as under:-

Sr. No.	Item	Excise Duty In Rs.	Assessment fee in Rs.
1	IMFS	405 per PL	Nil
2	Rum	95 per PL	Nil
3	Beer	80 per BL	Nil
4	Draught Beer	80 per BL	Nil
5	Cider	9.5 per BL	Nil
6	Wine	15 per BL	Nil
7	Ready to Drink Beverages (RTB)	20 per BL	Nil
8.	IFL (BIO)	Nil	385 per BL

Rate of Import Duty and Export Duty on liquor imported or exported by L-9 licensees shall be as under:

Item	Import	Export
IMFL/Rum	Rs.10/- per PL	Rs. 5/- per PL
Wine/Cider	Rs.10/- per BL	Rs. 5/- per BL
Beer	Rs. 5/- per BL	Rs.1/- per bottle of 650 ml

Note: L-9 License shall be granted by Collector (Excise) with prior approval of ETC (FC). However, L-9 License shall be subsequently renewed by DETC (Excise) of a district.

8.6 BRAND-LABEL FEE:

Any distillery/brewery/winery or bottling plant which wants its products to be sold in the State of Haryana shall get its Brand-Labels approved from the Excise & Taxation Commissioner before marketing its brands in the State of Haryana. The Distilleries and Bottling Plants situated in the State of Haryana shall get their labels approved on the same terms and conditions.

In case the distillery/bottling plant/brewery, bottling a particular brand already registered with the Department, wants to register the same brand label from an additional source situated outside the State, it shall only be allowed by ETC, for a specified period, if he is satisfied that there is a shortage of supply of that particular brand in the State market. Additional label fee shall be payable for each additional label in case liquor is obtained from more than one source. Any violation in time frame thus specified by ETC shall attract a penalty of Rs.5.00 Lakh for first offence, Rs.15.00 Lakh for second and third offence and cancellation of brand label & license of such brand owner for subsequent offence.

The fee structure for the policy period shall be as under:-

Sr. No.	Type of liquor	Fee per Brand Label
(i)	Whisky/Scotch	Rs.4,00,000
(ii)	Beer	Rs.3,00,000
(iii)	Rum	Rs.2,00,000

(iv)	Gin/ Vodka	Rs.1,20,000
(v)	Wine/Brandy/Cider/Champagne	Rs.45,000
(vi)	Vodka/Brandy/Cider/Wine and Champagne for supply to CSD	Rs.30,000
(vii)	Country Liquor	Rs.4,00,000
(viii)	Ready to Drink Beverages (RTB)	Rs.1,80,000
(ix)	Brand label fee for export out of State (for all types of brands)	Rs.3,00,000
(x)	Brand label fee for export out of country for all type of brands	Rs. 100,000/-
(xi)	Any subsequent change in any of the approved label during the year	1/3 rd of applicable fees as mentioned in this table at serial No.(i) to (x).

While submitting application for registration of labels, the applicant shall submit the ex-factory rates of the said product alongwith its prevalent ex-factory rates in neighbouring States and thereafter the brand shall be registered. In case of any unreasonable difference in rates prevalent in neighboring States, the department shall be at liberty to not register or deregister the brand in Haryana. Further, in case of a brand registered in Haryana and any change in its ex-factory price, the approval of the department shall be obtained by the concerned licensee.

The Excise and Taxation Commissioner may de-register or refuse to register any such brand label which is found to be indulged in malpractice of usage of fake hologram.

For Ease of Doing Business, the procedure for approval of existing brand labels is being simplified. The existing brand labels with no change in label and EDP shall be renewed at the level of DETC (Excise) of the concerned district. The applicant shall be required to deposit the prescribed labels registration fee and submit his application alongwith the following:-

1. Attested copy of labels duly approved for the year 2021-22.
2. Original copy of L-1C of existing labels.
3. Undertaking regarding no change in EDP and design, colour, size, font and printing etc. of existing labels.
4. An undertaking to the effect that the labels comply with all the statutory requirements.

In case, any complaint regarding identical or deceptively similar label is received against any label, the matter shall be referred by the DETC (Excise) to Excise and Taxation Commissioner.

The existing labels with any change in EDP/EBP or change in design and the new labels shall be submitted in the online mode for registration. The procedure for registration of such labels shall be as prescribed by the Excise and Taxation Commissioner.

8.7 BOTTLING FEE:

The bottling fee on IMFS and Beer during the policy period shall be levied as under:-

		For supply within State	For supply outside State within India	Export out of India
a)	For D2 licensees bottling their own brands:	Rs.15 per PL.	Rs.5 per PL	Nil
b)	For Bottling plants bottling their own brands:	Rs.20 per PL.	Rs.7.5 per PL	Nil

c)	For bottling of brands not covered in a) and b) above and where no franchise fee is levied:	Rs.22 per PL	per	Rs. 8 per PL	Nil
d)	For bottling of Beer by the brewers	Rs.12 per BL	per	Rs. 1 per BL	Nil

Bottling fee is leviable on liquor for export as well as on liquor for local consumption if no franchise fee is levied.

8.8 STOCK TRANSFER FEE:

Any quantity of liquor in physical possession of the outgoing licensee at the termination of the contract for the year 2021-22 and transferred to an incoming licensee for the policy year 2022-23 in accordance with the provisions of the Haryana Liquor License Rules, 1970 shall not be counted towards lifting of annual quota for the policy year 2022-23.

A stock transfer fee shall be levied at the rate of Rs.8 per PL for country liquor, Rs.14 per PL for all brands of IMFL and Rs.12 per BL for Beer. Further, inter-district transfer of left over stock of the licensee of the previous year to a current licensee may be allowed only in case of wholesalers, after approval of the Collector (Excise). The stock transfer fee in such cases shall be Rs.10 per PL for country liquor, Rs.16 per PL for all brands of IMFL and Rs.13 per BL for beer.

It is further provided that stock surrendered due to determination of wholesale license during the currency of the year may also be allowed to be transferred to another licensee of the same district or to another licensee of some other district by the Collector (Excise). The stock transfer fee in such cases shall be Rs.10 per PL for country liquor, Rs.16 per PL for all brands of IMFL and Rs.13 per BL for beer.

Note: Where the rates of excise duty in the Excise Policy for the policy year 2022-23 have been increased in case of any type of liquor over the rates of excise duty for the policy year 2021-22, the differential excise duty on the unsold stock as on 12.06.2022 shall be payable, in addition to the stock transfer fee, if any.

8.9 RECOVERY OF COST OF SUPERVISORY EXCISE STAFF:

The salary cost including over time etc. of supervisory staff as required by Law/ Rule/ Policy to be posted in any manufacturing licensee's premises/ facility shall be recovered from the said manufacturer on quarterly basis.

Further, the cost of any infrastructure required to be set up for the purpose of monitoring and regulation of the distilleries, bottling plants and breweries, shall be borne by such licensees.



From

Excise and Taxation Commissioner,
Haryana, Panchkula.

To

The Director,
Industry & Commerce Department,
Haryana, Chandigarh.

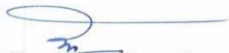
Memo No. 1657 /ST-1

Panchkula dated the 8-7-19

Subject:- Professional Tax remitted by Excise & Taxation Department, Haryana.

On the subject cited above it is intimated that the Government of Haryana has been making significant efforts to foster a conducive environment for economic growth in the State. "Ease of Doing Business" is one such initiatives adopted by the State Government to simplify regulations for private/public sector organizations.

The State of Haryana does not levy Professional Tax, therefore "Industrial and commercial property owners"/ "employers" are not obliged to undergo registration process or secure professional tax from employed personals. Since Professional Tax is not being levied and collected by the State of Haryana, there are no users of services under the Professional Tax.


Addl. Excise & Taxation Commissioner (P/R),
for Excise & Taxation Commissioner,
Haryana, Panchkula.
R. R. S. Tewatia
Addl. Excise & Taxation Commissioner (P/R)
Haryana, Panchkula

Endst. No. / ST-1 Panchkula, dated the

A copy is forwarded to the PS to ETC for information to the Ld. Excise & Taxation Commissioner, Haryana.

Addl. Excise & Taxation Commissioner (P/R),
for Excise & Taxation Commissioner,
Haryana, Panchkula.



2. Haryana State Electricity Board- Department of Power:

Electricity Duty rates link:

http://uhbvn.org.in/staticContent/documents/circular/SC2000/SC_U_12_2000.pdf

The snapshot of the tariff is attached below:

HARYANA STATE ELECTRICITY BOARD
.....

Sales Circular No. 12/95..

From: The Chief Engineer, Comml.,
HSEB, Panchkula.

To: All CES/SEs/ASNs/SDOs 'OP'
JEs Incharge sub-offices,
IAS/AO (F) in HSEB.

Memo No.: Ch-14/TR-74(90)ED Vol-3.
Date: 22.6.1995.

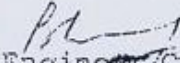
Sub: Revision of electricity duty rates w.e.f.28.12.94.
.....

Your attention is invited to foot note-2 of sales circular No.35/94 issued vide memo No.Ch-53/TR-72(90)Loose date: 28.12.94 notifying the revised tariff for supply of electricity in Haryana with immediate effect.

As per above referred foot note 2, it is mentioned that the revised tariff is exclusive of electricity duty which will now be leviable at the rate ^{of} 10 paise per unit for all categories of consumers except Vill.Chaupal and AP supply. It has also been mentioned that necessary notification in this context is being issued by the State Govt. separately.

The State Govt. has now issued the required notification No.26/1/94-3 MIP dated 26.5.95 prescribing the revised rates of electricity duty in respect of different categories of consumers to be made applicable from 28.12.94. A copy of the said notification is enclosed herewith for reference, record and for further necessary action.

DA/As above.


Chief Engineer/Comml.,
HSEB, Panchkula.

Endst.No.: Ch-14/TR-74(90)ED Vol-3

Dated: 22.6.1995.

Copy of the above is forwarded to the following:

1. Sr.P.S.to Chairman/MFC/MAPP/MT'OP'/MT (G&P).
2. All Ex-officio members of the Board/non-official members of the Board/Members of the State Elec Consultative Council.
3. PS to Secretary/PA to Addl.Secy, HSEB, Panchkula.
4. OSD/OSD (T) to Chairman, HSEB, Panchkula.
5. CE/MM, HSEB, Panchkula./CE (T&M) HSEB, Panchkula.
6. CE/Const. HSEB, Panchkula./CE (Thermal Design), HSEB, Panchkula.
7. CE/DCE/CE (Const.)/CE (Arb) & Carrier Communication, HSEB, Hisar.
8. CE/PTPP, HSEB, Panipat.
9. CE Thermal Plant, HSEB, Faridabad.
10. CE/Workshop, HSEB, Dhulkote.
11. Legal Remembrancer, HSEB, Panchkula.
12. CAO/TA (HQ) HSEB, Panchkula.
13. Chief Auditor, HSEB, Hisar.
14. Director/Monitoring & Co-ord., HSEB, Panchkula.
15. Director/V&S, HSEB, Panchkula (with 15 spare copies)

HARYANA GOVERNMENT
POWER DEPARTMENT

NOTIFICATION

No. 26/1/94-3MIP

The 26th May, 1995.

In exercise of the powers conferred by sub-section (1) of section 3 of the Punjab Electricity (Duty) Act, 1958 and all other powers enabling him in this behalf, and in supersession of Haryana Government, Power Department, notification No. 26/1/94-3 MIP dated the 14th May, 1995 and all other notifications issued in this regard, the Governor of Haryana hereby specifies the slabs of electricity duty mentioned in column 3 of the Schedule given below for the categories of consumers shown in column 2 of the said Schedule and further specifies the rates for such slabs as mentioned against each in column 4 thereof:-

SCHEDULE			
Serial number.	Category of consumers.	Slabs (energy supplied in a month)	Rates of electricity duty per unit (in paise)
1	2	3	4
1.	Domestic Supply Consumers.	1) Upto first 40 units. 2) Above 40 units	10 10
2.	Commercial Supply Consumers.		10
3.	Industrial supply consumers (Low Tension & High Tension).		10
4.	Bulk Supply Consumers.		10
5.	Street Lighting Consumers		10

The above revised rates shall be applicable on the energy consumed w.e.f. 28.12.1994.

Sd/-
Vishnu Bhagwan
Financial Commissioner & Secy. to
Govt. Haryana, Irrigation and
Power Department.

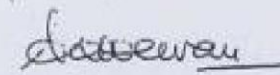
Sub: Levy of Tax on the consumers of Electricity at the rate of 5 Paise for every unit consumed within the limits of Municipality in the State of Haryana.
.....

In continuation to Sales Circulars No.13/91 dated 1.7.91 and 27/92 dated 1.7.1992 concerning levy of subject mentioned Municipal tax, please find herewith a copy of Haryana Government (Local Government Department) Notification No.9/26/2000-5CI dated 16th May, 2000 whereby

the amount of tax imposed by the Municipal Committees on consumption of electricity for every unit of electricity consumed by any person within the limits of Municipality in the State of Haryana has been fixed @ 5 Paise per unit.

Further necessary action in the matter may please be taken accordingly.

DA/As above.


Superintending Engineer/Comml.,
for GM/Comml., UHEVN, Panchkula.



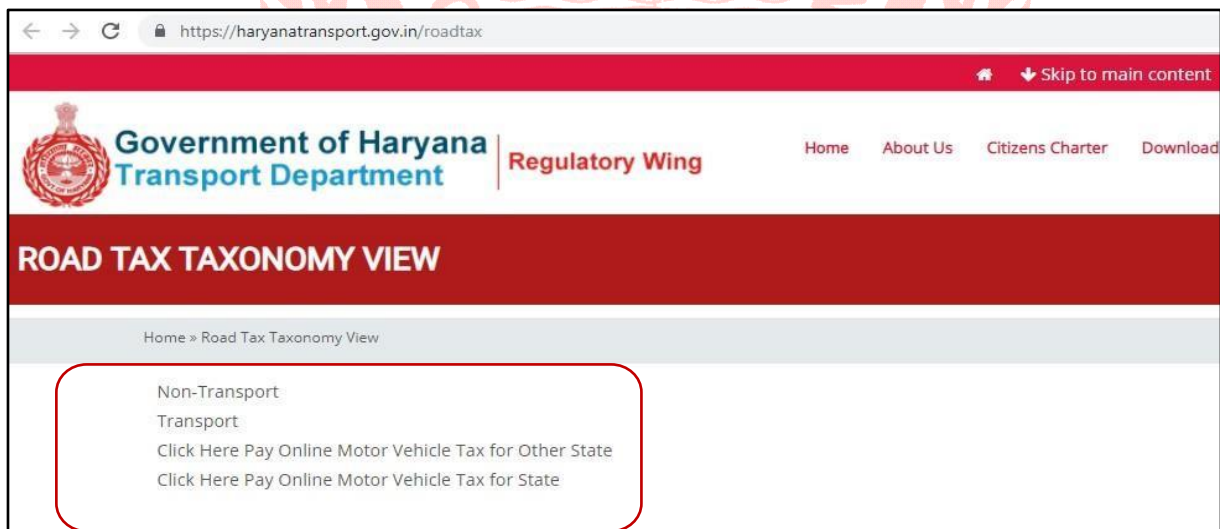
3. Transport Department:

Link to view Road Taxes: <https://haryanatransport.gov.in/roadtax>

Visit Haryana Transport website i.e. <https://haryanatransport.gov.in/en> and click on “Motor Vehicle Tax” as shown below



Click on Transport and Non-Transport link



(i) Non-Transport Vehicles:

Sr. no.	description	rate of tax	reminder
I	vehicle for personal purpose		
1.	Two-wheeled vehicles		
	a) Upto the value of Rs. 0.75 lac	4% of the cost of the vehicle payable one-time.	Vide notification no. 13/15/2010-6T(I) dated 28 th March, 2017.
	b) Above the value of Rs. 0.75.lac and upto Rs 2 lac.	6% of the cost of the vehicle payable one-time.	
	c) Above the value of Rs. 2 Lac.	8% of the cost of the vehicle payable one-time.	
	d) Aside car drawn by the vehicles mentioned above, and invalid carriage.	Nil	
2.	Vehicle other than two-wheeled vehicle (Cars, Jeep etc.)		
	a) Upto the value of Rs. 6 lac.	5% of the cost of the vehicle payable one-time.	Vide notification no. 13/15/2010-6T(I) dated 28 th March, 2017.
	b) Above the value of Rs. 6 lac. and Rs 20 lac.	8% of the cost of the vehicle payable one-time.	
	c) Above the value of Rs. 20 lac.	10% of the cost of the vehicle payable one-time.	
II.	Vehicle For Special Purpose		
	Excavator, Loader, Backhoe, Compactor, Roller, Motor Grader, Mobile Crane, Dozer, Fork Lift Truck, Self-Loading Concrete Mixture, Vehicle Fitted with Rig, Generator, Compressor etc., Tow Truck, Break-down Van, Recovery Vehicles, Tower Wagon, Tree-Trimming Vehicle, Mobile Workshop, Mobile Canteen, Cash Van, Mail Carrier, Fire Tender, Fire Fighting Vehicle, Mobile Clinic, X-Ray Van, Library Van, and Animal Ambulance	6% of the cost of the vehicle payable one-time.	Vide notification no. 13/15/2010-6T(I) dated 28 th March, 2017.
	Fire Tender, Fire Fighting Vehicle, Mobile Clinic, X-Ray Van, Library Van, Animal Ambulance owned by Board/Corporations/Public Sector Undertakings of State/Central Govt. , or by Red Cross Society or any such Charitable body registered under the Income Tax Act, Charging nil nominal fees for use of such vehicles.	1% of the cost of the vehicle payable one-time.	
III	Vehicle used for personal purpose including camper van and caravan but not covered under Category I or II	12% of the cost of the vehicle payable one-time.	

Provided that the tax from the private service vehicles and educational institution buses of other States entering Haryana temporarily shall be charged @ 30% of the annual tax due payable quarterly as per the rates specified in the above table for the categories of vehicles as mentioned against each of them.

Note:-

- a) The above rates of tax shall be applicable with effect from the 1st April, 2017.
- b) The cost of motor vehicle for computation of tax in case of-
 - i. new vehicle, shall be the ex-showroom price.
 - ii. vehicle manufactured out of India, shall be the purchase price in Indian currency including freight, and taxes and duties levied at the time of its import into the territory of India;
 - iii. disposal of a vehicle of any State/Central Government or Government Undertaking by way of auction, shall be the auction money (including taxes) of the vehicle;
 - iv. already registered vehicles, the cost shall be the present ex-showroom price of similar vehicle, rebated at the rate of 7% for each year for which tax was paid to a State Government/UT. In case of payment of tax in quarter-year, the rebate shall be calculated at the rate of 1.75% per quarter-year. The total maximum rebate allowed shall not exceed 56%.
- c) In case a vehicle is fabricated or modified after purchase, the cost shall be taken as 150% of the ex-showroom price of the chassis or the actual cost of the vehicle i.e. cost of chassis and cost of fabrication of body whichever is higher for the purpose of the computation of tax.
- d) Where the tax due in respect of any motor vehicle has not been paid by the owner or the person having the possession or control thereof, within the specified time, then in addition to payment of the tax due, he shall

also be liable to pay penalty @ 0.5% of the tax due for each day of delay. The actual amount of penalty shall not exceed the amount of tax due.

- e) Simple interest @ 1.5% per month on the tax due and penalty shall also be charged for the delayed period as per sub-section (2) of section 10 of the Haryana Motor Vehicles Taxation Act, 2016 (24 of 2016).
- f) In case a vehicle registered in the State is found to be used without paying the due tax or for a different purpose than the purpose for which it is granted a permit, penalty of `10,000/- shall be charged in the case of a light motor vehicle and `25,000/- in the case of other motor vehicles.
- g) In case a vehicle registered in other State and is found plying in Haryana without paying the due tax or for a different purpose than the purpose for which it is granted a permit, penalty of `20,000/- shall be charged in the case of a light motor vehicle and `50,000/- in the case of other motor vehicles.
- h) The total amount of tax shall not exceed the maximum tax mentioned in the Schedule of the Haryana Motor Vehicles Taxation Act, 2016 (24 of 2016).
- i) The 'day' shall mean a period of 24 hours. The 'quarter' shall mean a period from January to March or April to June or July to September or October to December. The 'year' shall mean a period from January to December or from April to March or from July to June or from October to September, as the case may be. j) The tax shall be payable as under:-
- in the case of a new vehicle, within 30 days from the date of its purchase; ii. in case of transport vehicles already registered in the State of Haryana, paying tax monthly/quarterly/yearly, within 10 days of the commencement of month/quarter/year; and
 - iii. in the case of a vehicle transferred in Haryana from other State, within thirty days from the date of keeping the vehicle in Haryana.
- k) If the owner of goods carriage, paying tax on monthly/quarterly basis, deposits tax for a year, a rebate of 10% in annual tax shall be given.
- l) In the case of a vehicle purchased as a chassis, the tax shall be payable w.e.f. the date the vehicle is fabricated or a period of seventy five days from the date of purchase of chassis, whichever is earlier
- m) In the case of stage carriages of Haryana Roadways (except private operators of Haryana) the tax at the rate of `2385 per bus per month alongwith 21.5% of the total Haryana traffic receipt from sale of tickets only payable quarterly will be charged.
- n)
- "Ordinary Bus" means bus designed for basic minimum comfort level*.
 - "Ordinary A.C. Bus" means Ordinary Bus which is air conditioned.
 - "Semi Deluxe Bus" means a bus designed for a slightly higher comfort level with provision for ergonomically designed seats*.
 - "Deluxe Bus" means a bus designed for a high comfort level and individual seats and adjustable seat backs, improved ventilation and pleasing interiors*.
 - "Deluxe/Semi Deluxe A.C. Bus" means Deluxe/Semi Deluxe bus which is air conditioned.
 - "Deluxe Bus (A.C.)" means a Deluxe Bus which is air conditioned*. vii. "Luxury A.C. Bus" means bus having more comfort level than Deluxe Bus (A.C.) like Volvo, Mercedes etc.

(ii) **Transport Vehicles** redirects to – Passenger vehicles, National Permit and Good Vehicles Tax

The screenshot shows the website interface for the Government of Haryana Transport Department. The page title is 'ROAD TAX LIST VIEW'. A navigation menu is visible with items: Home, Citizens Charter, Download Forms, FAQ, Telephone Directory, and Contact Us. A sidebar menu is highlighted with a red box, containing: Passenger vehicles, National Permit, and Goods Vehicles Tax. The footer contains sections for Rules & Policies, Useful Links, Information, and Contact Us, along with logos for 'my GOV' and 'MAKE IN INDIA'.

(a) **State Carriage Vehicles**

Sr. No.	Categories of Motor Vehicle	rate of tax ₹	Remarks
3.	Transport Vehicle (passenger Carriage)		
	Passenger Vehicles Registered in Haryana		
	(V) Stage Carriage of Haryana Roadways (except private operators of Haryana)		
	a) Ordinary bus	Rs. 2385 and Rs 8.84 per Kilometre payable monthly	Vide notification no. 13/15/2010-6T(I) dated 28 th March, 2017.
	b) Deluxe/Luxury AC bus	Rs. 2385 and Rs 16.00 per Kilometre payable monthly	
	(vi) Stage carriage of other Stage		
	(a) Ordinary bus	Rs. 2385 and Rs 8.84 per Kilometre payable monthly	
	(b) Deluxe/Luxury AC bus (40 seats)	Rs. 1834 and Rs 16.00 per Kilometre payable monthly	
	(c) Deluxe/Luxury AC bus (above 40 seats)	Rs. 2446 and Rs 19.60 per Kilometre payable monthly	
	(vii) Stage Carriage Scheme, 2016		
	(a) Having thirty to thirty two seats excluding driver.	Rs. 6000 per month.	
	(b) Having fifty two and above seats excluding driver.	Rs. 12000 per month.	
	Stage carriage City Bus service Scheme, 2004 for Gurgaon and Faridabad		
	(a) Ordinary half body bus	Rs.6270 per month.	
	(b) Ordinary full body bus	Rs.10390 per month.	
	(c) Deluxe full body bus	Rs.14390 per month.	
	(d) Air conditioned full body bus	Rs.17390 per month.	

(b) Contract Carriage Vehicles

Sr. No.	Categories of Motor Vehicle	rate of tax ₹	Remarks
3.	Transport Vehicle (passenger Carriage)		
	Passenger Vehicles Registered in Haryana		
	(i)		
	Contract Carriage including All India Tourist Vehicles.		
	a)	One-Time tax @ 2% of the cost of the vehicle.	Vide notification no. 13/15/2010-6T(I) dated 28 th March, 2017.
	Up to three seats excluding driver.		
	b)	600/- per seat per ear payable quarterly.	
	Having four and above seats excluding driver (three wheelers)		
	c)	625/- per seat per ear payable quarterly.	Vide notification no. 13/15/2010-6T(I) dated 28 th March, 2017.
	Having four to six seats excluding driver (four wheeler)		
	d)	1450/- per seat per ear payable quarterly.	
	Seven to twelve seats excluding driver (four wheeler)		
	(ii)		
	Contract carriage above twelve seats excluding driver.		
	(a)	Rs. 2050/- per seat per year payable quarterly	Vide notification no. 13/15/2010-6T(I) dated 28 th March, 2017.
	Ordinary bus		
	(b)	Rs. 2650/- per seat per year payable quarterly	
	Deluxe/semi deluxe		
	(c)	Rs. 2950/- per seat per year payable quarterly	
	Ordinary AC		

	(d)	Rs. 4150/- per seat per year payable quarterly	
	Deluxe/Semi deluxe AC		
	(e)	Rs. 4750/- per seat per year payable quarterly	
	Luxury AC		
	(iii)		
	Sleeper Bus (contract carriage)		
	(a)	Rs. 8000/- per seat per year payable quarterly	Vide notification no. 13/15/2010-6T(I) dated 28 th March, 2017.
	Berth/Sleeper Capacity up to twenty		
	(b)	Rs. 10000/- per seat per year payable quarterly	
	Berth/Sleeper Capacity more than twenty		
	(c)	Rs. 4750/- per seat and Rs. 8000/- per berth/sleeper per year payable quarterly.	Vide notification no. 13/15/2010-6T(I) dated 28 th March, 2017.
	In sleeper bus, combination of seat and berth total above twenty.		
	(d)	Rs. 5250/- per seat and Rs. 10000/- per berth/sleeper per year payable quarterly.	Vide notification no. 13/15/2010-6T(I) dated 28 th March, 2017.
	In sleeper bus, combination of seat and berth total above twenty.		
	(iv)	20% of the cost of the vehicle payable one-time.	
	Comper van/Caravan (contract carriage)		

Sr. No.	Categories of Motor Vehicle	rate of tax ₹	Remarks
3.	Transport Vehicle (passenger Carriage)		
	Passenger Vehicles Registered in Haryana		
	(ix)		
	Private Service Vehicle (ordinary)		
	a)	Rs. 1450/- per seat per annum payable quarterly	
	Having six to twelve seats excluding driver.		
	b)	Rs. 2050/- per seat per annum payable quarterly	
	Above twelve seats excluding driver.		
	(x)		
	Private Service Vehicle (Deluxe/luxury AC)		
	a)	Rs. 2900/- per seat per annum payable quarterly	
	Having six to twelve seats excluding driver.		
	b)	Rs. 4100/- per seat per annum payable quarterly	
	Above twelve seats excluding driver.		

Home » Ambulance

Sr. No.	Categories of Motor Vehicle	rate of tax ₹	Remarks
1.	Transport Vehicle (passenger Carriage)		
	(xii) Ambulance		
	Owned by State/Central Government Departments, Board/corporations/Public Sector Undertaking of State/Central Government or by Red Cross Society or any such Charitable Body registered under the Income Tax Act charging Nil/Nominal fee for use of such vehicles.	1 % of the cost of the vehicle payable one-time.	
	Other than those owned by Department/statutory Bodies mentioned at (a) above charging Nil/Nominal fee for use of such vehicles.	2 % of the cost of the vehicle payable one-time.	
	Belonging to Hospital/Clinics/Nursing Home earning	6 % of the cost of the vehicle payable one-time.	

+1 Feedback

Provided that the tax from the private service vehicles and educational institution buses of other States entering Haryana temporarily shall be charged @ 30% of the annual tax due payable quarterly as per the rates specified in the above table for the categories of vehicles as mentioned against each of them.

(e) Educational Institution Vehicles

https://haryanatransport.gov.in/en/content/educational-institution-vehicles

Sr. No.	Categories of Motor Vehicle	rate of tax ₹	Remarks
1.	Transport Vehicle (passenger Carriage)		
	(xi) Educational Institution Vehicles		
	a) Educational Institution buses (Ordinary) (other than school buses)	(i) If conveyance fees is not exceeding Rs. 200/- Nil. (ii) @60/- per seat per month for nine months of conveyance fees is above Rs. 200/- (April to June – Nil)	
	b) Buses owned by schools (ordinary)	(i) If conveyance fees is not exceeding Rs 200/- Nil (ii) @20/- per seat per month for nine months if conveyance fees is above Rs 200/-	
	c) Buses owned by schools (Air Conditioned)	(i) If conveyance fees is not exceeding Rs. 300/- Nil. (ii) Exceeding Rs. 200/- monthly lump-sum payable tax Rs.20/- per seat per month.	

(f) Vehicles of Other States

Home » Vehicles Of Other States

Sr. No.	Categories of Motor Vehicle	rate of tax ₹	Remarks
3.	Transport Vehicle (passenger Carriage)		
B.	Vehicle of other State when entering and plying in Haryana		
	(i) Contract Carriage including All India Tourist Vehicle		
	Having upto three seat excluding driver (two/three wheelers)	Rs. 25 per day.	
	Motor vehicle with seating capacity four to six seats excluding driver (four wheeler)	Rs. 100 per day.	
	Motor vehicle with seating capacity seven to twelve excluding driver.	Rs. 500 per day.	
	(ii) Contract carriage including All India Tourist Vehicle (Ordinary)		
	Motor vehicle with seating capacity thirteen to thirty two (excluding driver)	Rs. 750 per day.	
	Motor vehicle with seating capacity thirty three and above (excluding driver).	Rs. 1000 per day.	
	(iii) Contract carriage including All India Tourist Vehicle (Deluxe AC)		
	Motor vehicle with seating capacity thirteen to thirty two (excluding driver)	Rs. 1500 per day.	
	Motor vehicle with seating capacity thirty three and above (excluding driver).	Rs. 3000 per day.	
	(iv) Any other vehicle registered in any State but not covered under category (i), (ii) and (iii) above including camper van/caravan, luxury AC buses like Volvo, Mercedes etc.	Rs. 3000 per single journey.	

(g) Goods Vehicle Tax

Sr. No.	Categories of Motor Vehicle	rate of tax ₹	Remarks
4.	Transport Vehicle (Goods Carriage)		
	(i) Goods Vehicles registered in Haryana		
	a) Not exceeding 1.2 tonne	Rs. 500.00	
	b) Exceeding 1.2 tonne but not exceeding 6 tones	Rs. 7875.00	
	c) Exceeding 6 tonne but not exceeding 16.2 tones	Rs. 10400.00	
	d) Exceeding 16.2 tonne but not exceeding 25 tones	Rs. 16400.00	
	e) Exceeding 25 tonne	Rs. 24400.00	
	(ii) Goods carriage of other States when entering and plying in Haryana		
	(a) Goods Carriage other Stage and Union Territories operating in or through Haryana Holding National Permit.	Nil	
	(c) Goods Carriage other than those holding national permit of other States.	30% of annual tax due payable quarterly.	
	(iii) Special purpose vehicle of other state when entering and plying in Haryana		
	Excavator, Loader, Backhoe, Compactor, Roller, Motor Grader, Mobile Crane, Dozer, Fork Lift Truck, Self-Loading Concrete Mixture, Vehicle Fitted with Rig, Generator, Compressor etc., Tow Truck, Break-down Van, Recovery Vehicles, Tower Wagon, Tree-Trimming Vehicle, Mobile Workshop, Mobile Canteen, Cash Van, Mail Carrier, Fire Tender, Fire Fighting Vehicle, Mobile Clinic, X-Ray Van, Library Van	Rs. 500 per day	
	(d) Fire Tender, Fire Fighting Vehicle, Ambulance and Animal Ambulance.	Nil	

(iii) Fees for registration of Vehicles:

 URL: <https://haryanatransport.gov.in/en/content/registration-fee>

Fee for registration of vehicles				
Sr. No.	Purpose	Amount	Rule	Section
1.	Grant or renewal of trade certificate in respect of each class of vehicle:		34(1)	
	(a) Motorcycle	Five hundred rupees		
	(b) Invalid Carriage	Five hundred rupees		
	(c) Others	One thousand rupees		
2.	Duplicate trade certificate:		38(1)	
	(a) Motorcycle	Three hundred rupees		
	(b) Invalid Carriage	Three hundred rupees		
	(c) Others	Five hundred rupees		
3.	Appeal under rule 46	One thousand rupees	46(1)	
	Issue or renewal of certificate of registration and assignment of new registration mark:		47(1) 42(1) 54(1) 76(1)and 78(1)	
	(a) Invalid Carriage	Fifty rupees		
	(b) Motor cycle	Three hundred rupees		
	(c) Three wheeler/Quadricycle/Light Motor Vehicles:			

4.	i) Non transport,	Six hundred rupees		
	ii) Transport	One thousand rupees		
	(d) Medium goods vehicle	One thousand rupees		
	(e) Medium passenger motor vehicle	One thousand rupees		
	(f) Heavy goods vehicle	One thousand and five hundred rupees		
	(g) Heavy passenger motor vehicle	One thousand and five hundred rupees		
	(h) Imported motor vehicle	Five thousand rupees		
	(i) Imported motor cycle	Two thousand and five hundred rupees		
	(j) Any other vehicle not mentioned above	Three thousand rupees		
		<p>Note 1: Additional fee of two hundred rupees shall be levied if the certificate of registration is a smart card type issued or renewed in Form 23A.</p> <p>Note 2: In case of delay in applying for renewal of certificate of registration, an additional fee of three hundred rupees for delay of every month or part thereof in respect of motor cycles and five hundred rupees for delay of every month or part thereof in respect of other classes of non-transport vehicles shall be levied.</p>		
5.	Issue of duplicate certificate of registration	Half of the fee mentioned against Serial No.4	53(2)	
6.	Transfer of ownership	Half of the fee mentioned against Serial No.4. Note: In case of delay in submission of 'No Objection Certificate', an additional fee of rupees three hundred for delay of each month or part thereof in case of motor cycles and five hundred rupees for each month of delay or part thereof for other vehicles shall be levied.	55(2)(iii) 53(3) 56(2)(a) And 57(1)(a)	

7.	Change of residence	Half of the fee mentioned against Serial No.4. Note: In case of delay in submitting 'No Objection Certificate' for change of residence, an additional fee of rupees three hundred for delay of each month or part thereof in case of motor cycles and five hundred rupees for each month of delay or part thereof for other vehicles shall be levied.	59	
8.	Recording alteration in the certificate of registration	Half of the fee mentioned against Serial No.4		
9.	Endorsing hire purchase/lease/hypothecation agreement-		60	
	(a) Motorcycle	Five hundred rupees		
	(b) Three wheeler/quadracycle/light motor vehicle	One thousand and five hundred rupees		
	(c) Medium or heavy vehicle	Three thousand rupees		
	Note: No separate fee will be levied for cancellation of lease, etc, or for issue of fresh Certificate of Registration thereafter			
10.	Conducting test of a vehicle for grant or renewal of certificate of fitness		62(2)	
	(a) Motorcycle	(i) Manual: Two hundred rupees (ii) Automated: Four hundred rupees		
	(b) Three wheeled or light motor vehicle or quadracycle	(i) Manual : Four hundred rupees (ii) Automated: Six hundred rupees		
	(c) Medium or heavy motor vehicle	(i) Manual: Six hundred rupees (ii) Automated: One thousand rupees		
11.	Grant or renewal of certificate of fitness for motor vehicle	Two hundred rupees. Note: Additional fee of fifty rupees for each day of delay after expiry of certificate of fitness shall be levied.	62(2)	
12.	Grant or renewal of letter of authority	Fifteen thousand rupees	66(2)(a)	
13.	Issue of duplicate letter of authority	Seven thousand and five hundred rupees	66(2)	
14.	Appeal under rule 70	Three thousand rupees	71(1)	

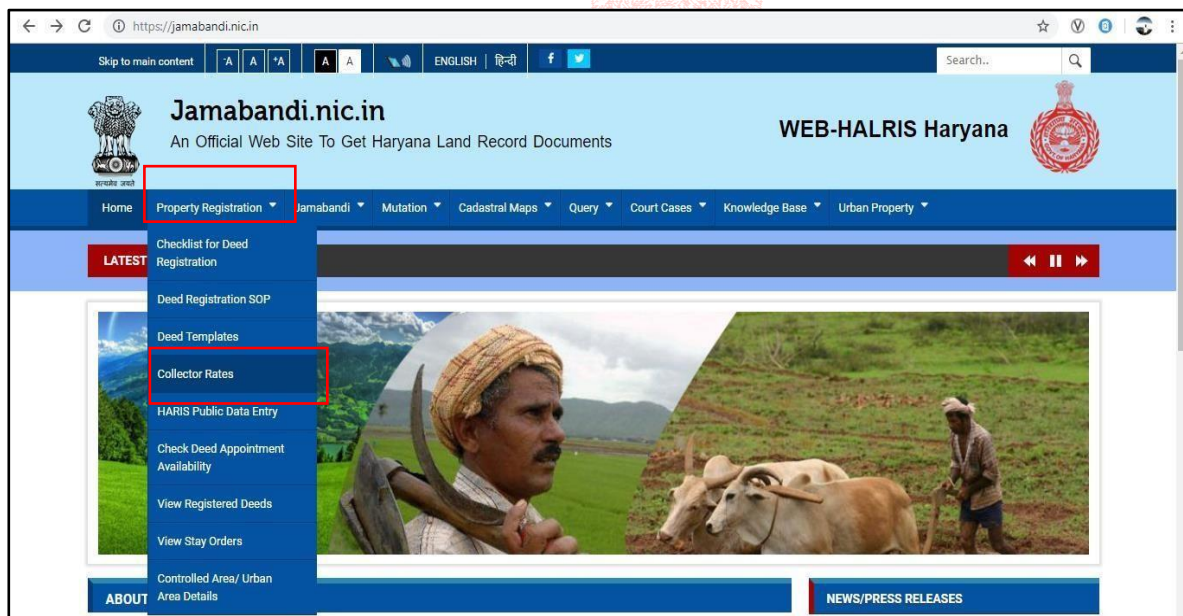


4. Stamp and Registration Duty:

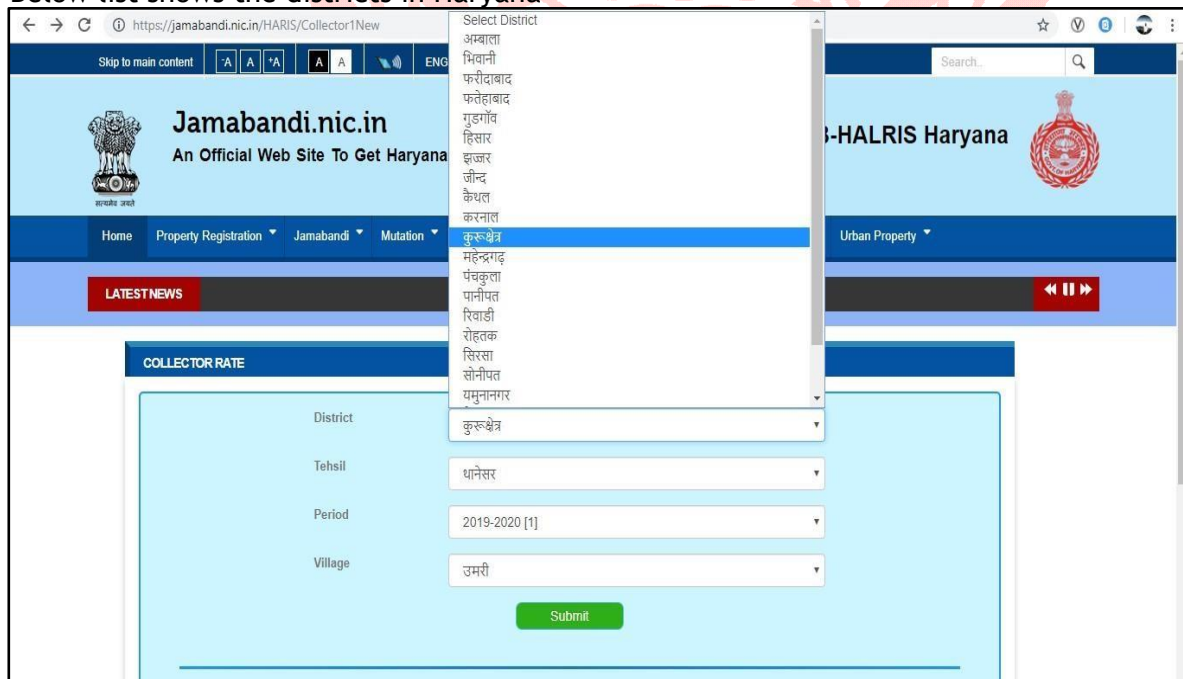
Department of Revenue In the state of Haryana all details about value of property as per Collector’s rate, charges are paid in the shape of stamp duty, registration fee, service charges.

Step 1 -

Visit Land Records website i.e. <https://jamabandi.nic.in/> and click on Property Registration -> Collector Rates as shown below



Below list shows the districts in Haryana



Step 2: Filling the District, Tehsil, Period & Village name and click on Submit button

https://jamabandi.nic.in/HARIS/Collector1New

Jamabandi.nic.in **WEB-HALRIS Haryana**
 An Official Web Site To Get Haryana Land Record Documents

Home Property Registration Jamabandi Mutation Cadastral Maps Query Court Cases Knowledge Base Urban Property

LATEST NEWS Land Record Data Integrated With Meri Fasal Mera Byora.

COLLECTOR RATE

District: कुरुक्षेत्र
 Tehsil: थानेसर
 Period: 2019-2020 [1]
 Village: उमरी

Submit

Step 3: After submitting the required information, below page will appear showing Segment name, Property name, Property Sub Type, Rates (in. Rs.)

https://jamabandi.nic.in/HARIS/Collector1New

Home Property Registration Jamabandi Mutation Cadastral Maps Query Court Cases Knowledge Base Urban Property

Total Records **24**

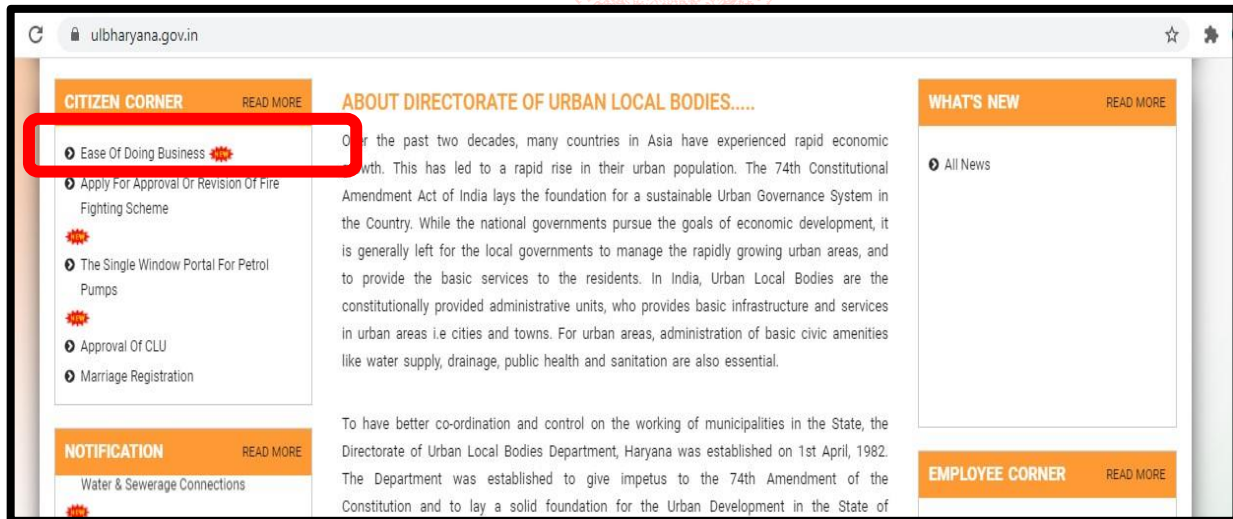
Segment Name	Property Name	Property Sub Type	Rate(In Rs.)	Units	Rate(In Rs.)	Units
जी०टी०रोड२एकडतकचाही	कृषि	चाही	8000000	एकड	19767729	हैक्टर
जी०टी०रोड२एकडतकचाही	कृषि	चाही	8000000	एकड	19767729	हैक्टर
रिहायशी	निवासीय	निवासीय	4500	वर्ग गज	5357	वर्ग मीटर
रिहायशी	निवासीय	निवासीय	5000	वर्ग गज	5952	वर्ग मीटर
व्यवसायिक	व्यवसायिक	व्यवसायिक	25000	वर्ग गज	29762	वर्ग मीटर
व्यवसायिक	व्यवसायिक	व्यवसायिक	25000	वर्ग गज	29762	वर्ग मीटर
2 एकड के बाद कृषि	कृषि	चाही	4500000	एकड	11119348	हैक्टर
2 एकड के बाद कृषि	कृषि	चाही	4500000	एकड	11119348	हैक्टर
अंसल सुशांत सिटी	निवासीय	निवासीय	6000	वर्ग गज	7143	वर्ग मीटर
अंसल सुशांत सिटी	निवासीय	निवासीय	6000	वर्ग गज	7143	वर्ग मीटर

1 2 3

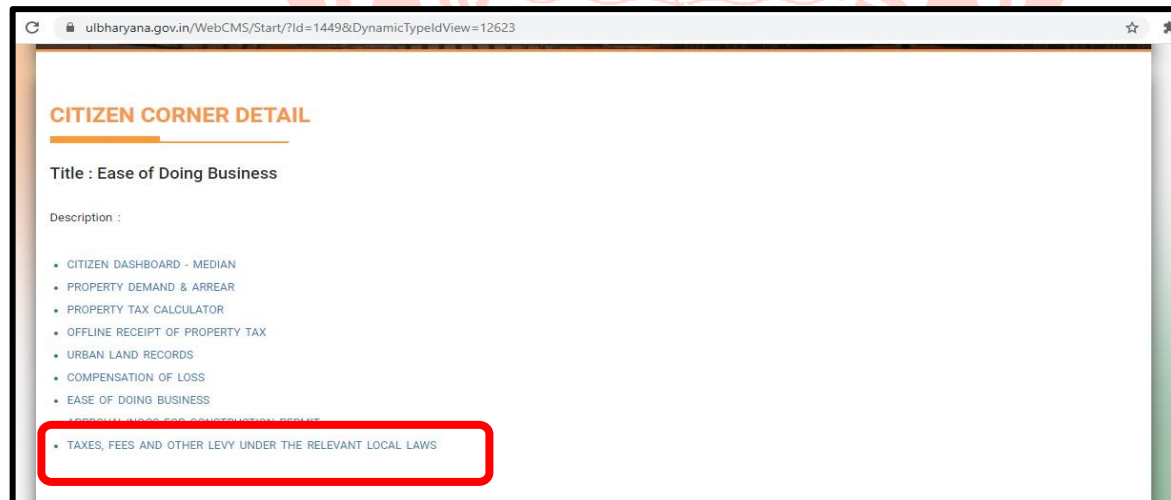
5. Directorate of Urban Local Bodies (Municipal Corporation)

In the State of Haryana, Directorate of Urban Local Bodies (Municipal Corporation) collects different Tax Fees and other Levy under the relevant local laws. Details of which is mentioned on the department's website.

Please go the link: <https://ulbharyana.gov.in/> Scroll down and click on “Ease of Doing Business” under “Citizen Corner” tab:



A new page will open. Click on TAXES, FEES AND OTHER LEVY UNDER THE RELEVANT LOCAL LAWS



On clicking on the above link, a new page will open which will display different Tax and Levy collected by ULB. On clicking on the relevant link, the details rates, fees and other relevant information will be displayed

ulbharyana.gov.in/WebCMS/Start/10574

TAXES FEES AND OTHER LEVY UNDER THE RELEVANT LOCAL LAWS

Type of Tax's	Rates, fees & other relevant information	Procedure/list of documents/Applying Online
Property Tax for Corporation	Click Here	Click Here
Property Tax for Committess	Click Here	Click Here
Business License for Corporation	Click Here	Click Here
Business License for committees & councils(offensive traders)	Click Here	Click Here
Water and Sewer Connection	Click Here	Click Here
Water and Sewer Bills	Click Here	Click Here

Property Tax for Corporation:

On scrolling down relevant details can be viewed

ulbharyana.gov.in/Website/DirectorateofUrbanLocalBodies/Images/e20af5a4-ad46-4a9c-8472-6b830a9dcb2a.pdf

1 / 8 | 30%

HARYANA GOVT. GAZ. (EXTRA.), OCT. 11, 2013 1841
(ASVN. 19. 1935 SAKA)

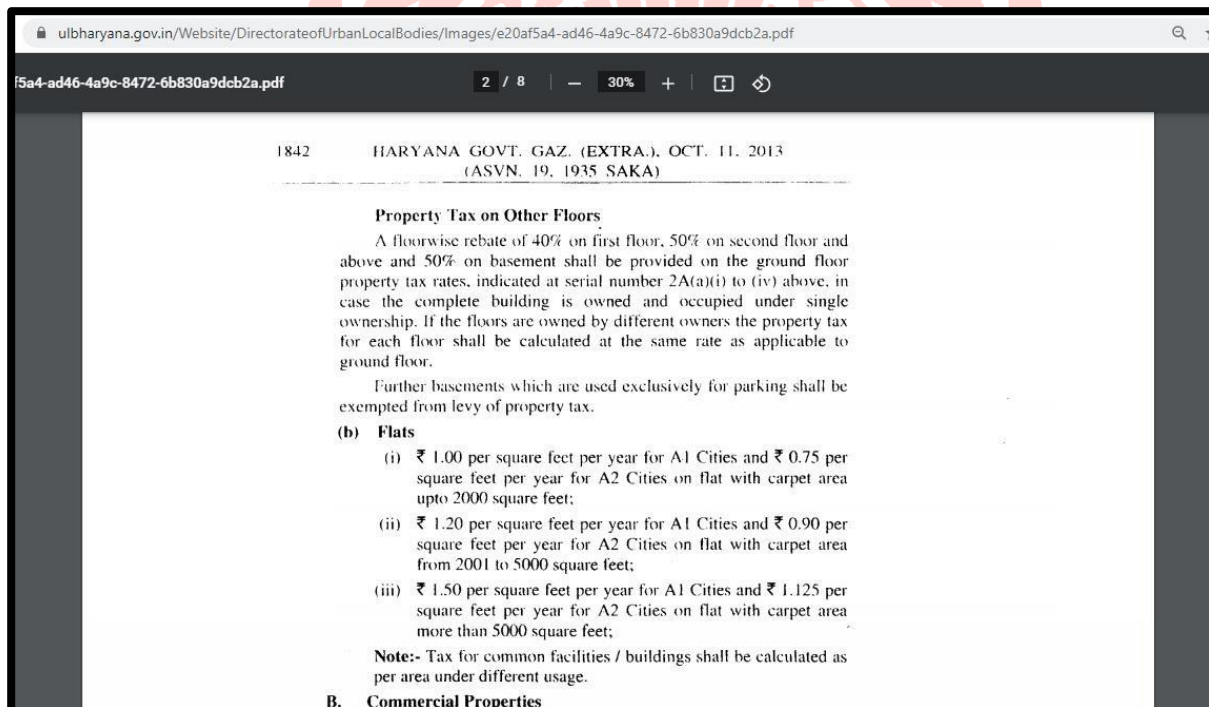
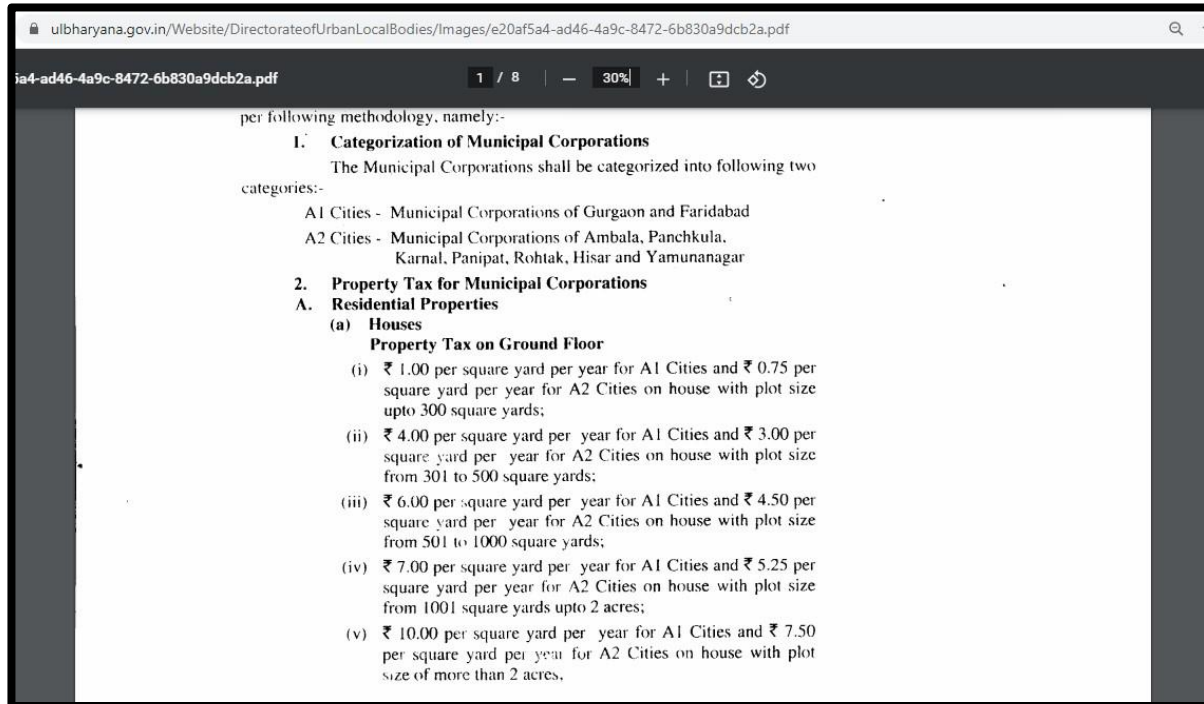
[Authorised English Translation]

HARYANA GOVERNMENT
URBAN LOCAL BODIES DEPARTMENT
(COMMITTEES)

Notification
The 11th October, 2013

No. S.O. 85/H.A.16/1994/S. 87/2013.— In exercise of the powers conferred by sub-section (3) of Section 87 read with sub-section (1) of section 149 of the Haryana Municipal Corporation Act, 1994 (Act 16 of 1994), and in supersession of Haryana Government, Urban Local Bodies Department (Committees), notification No. S.O. 14/H.A. 16/1994/S.87/2013, dated the 28th January, 2013, the Governor of Haryana hereby imposes property tax on buildings and land within the limits of the concerned Municipal Corporation as per following methodology, namely:-

1. Categorization of Municipal Corporations
The Municipal Corporations shall be categorized into following two categories:-



ulbharyana.gov.in/Website/DirectorateofUrbanLocalBodies/Images/e20af5a4-ad46-4a9c-8472-6b830a9dcb2a.pdf

5a4-ad46-4a9c-8472-6b830a9dcb2a.pdf 2 / 8 30%

per area under different usage.

B. Commercial Properties

(a) Shops

Property tax on Ground Floor

- (i) ₹ 24.00 per square yard per year for A1 Cities and ₹ 18.00 per square yard per year for A2 Cities on shops with plot size upto 50 square yards;
- (ii) ₹ 36.00 per square yard per year for A1 Cities and ₹ 27.00 per square yard per year for A2 Cities on shops with plot size from 51 upto 100 square yards;
- (iii) ₹ 48.00 per square yard per year for A1 Cities and ₹ 36.00 per square yard per year for A2 Cities on shops with plot size from 101 upto 500 square yards;
- (iv) ₹ 60.00 per square yard per year for A1 Cities and ₹ 45.00 per square yard per year for A2 Cities on shops with plot size from 501 to 1000 square yards;

Property Tax on Other Floors

A floorwise rebate of 40% on first floor, 50% on second floor and above and 50% on basement shall be provided on the ground floor property tax rates indicated at serial number 2B (a) (i) to (iv) above, in case the complete building is owned and occupied under single ownership. If the floors are owned by different owners the property tax

ulbharyana.gov.in/Website/DirectorateofUrbanLocalBodies/Images/e20af5a4-ad46-4a9c-8472-6b830a9dcb2a.pdf

5a4-ad46-4a9c-8472-6b830a9dcb2a.pdf 3 / 8 30%

for each floor shall be calculated at the same rate, as applicable to ground floor.

Further basements which are used exclusively for parking shall be exempted from levy of property tax.

Note:-

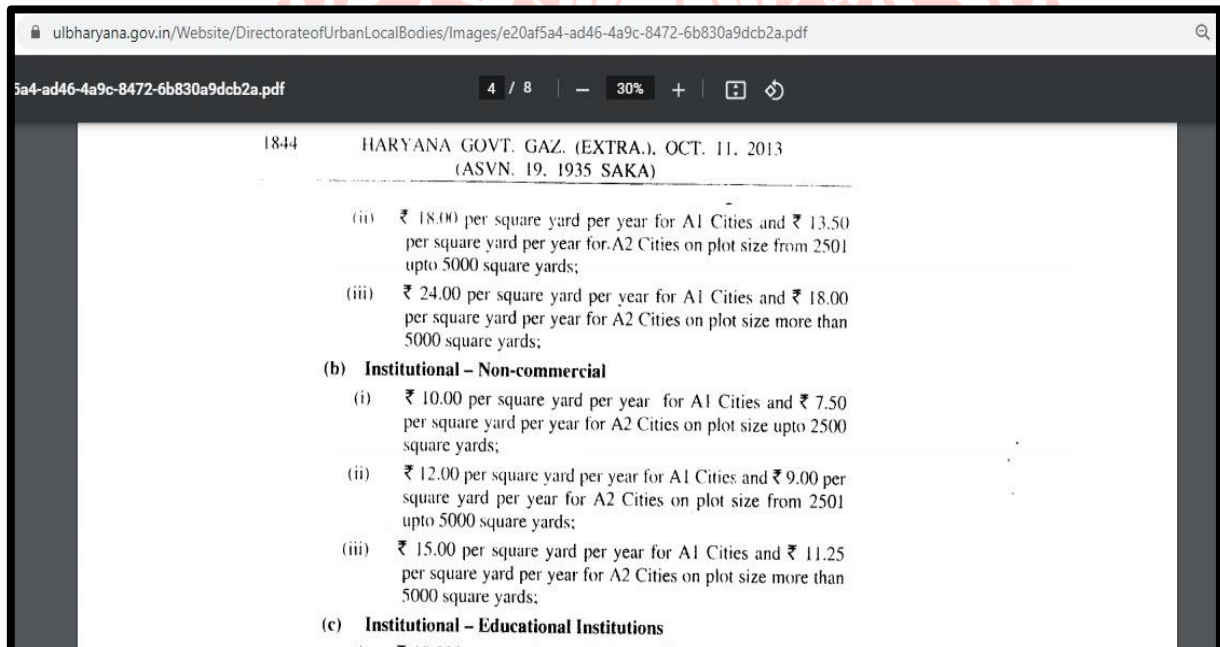
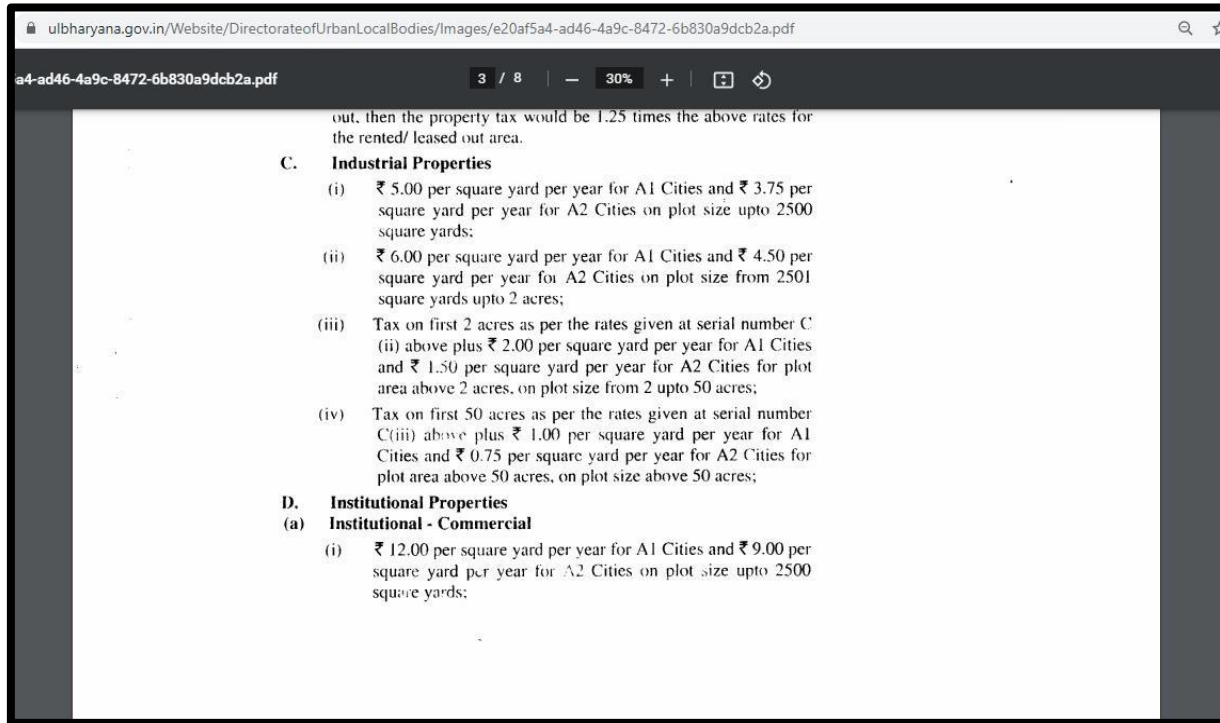
1. Commercial properties with plot size more than 1000 square yard shall be assessed as 'Commercial Space'
2. If the commercial shop or part thereof is rented/leased out, then the property tax would be 1.25 times the above rates for the rented/leased out area.

(b) Commercial Space (shopping malls, multiplexes or commercial office space etc.)

- (i) ₹ 12.00 per square feet per year for A1 Cities and ₹ 9.00 per square feet per year for A2 Cities on commercial spaces with carpet area upto 1000 square feet;
- (ii) ₹ 15.00 per square feet per year for A1 Cities and ₹ 11.25 per square feet per year for A2 Cities on commercial spaces with carpet area more than 1000 square feet;

Note :- If the commercial space or part thereof is rented/ leased out, then the property tax would be 1.25 times the above rates for the rented/ leased out area.

C. Industrial Properties



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(c) Institutional – Educational Institutions

- (i) ₹ 10,000 per year for A1 Cities and ₹ 7,500 per year for A2 Cities on plot size upto 1 acre;
- (ii) ₹ 1.50 lac per year for A1 Cities and ₹ 1.125 lac per year for A2 Cities on plot size more than 1 acre upto 2.5 acres;
- (iii) ₹ 2.50 lac per year for A1 Cities and ₹ 1.875 lac per year for A2 Cities on plot size more than 2.5 acre upto 5 acres;
- (iv) ₹ 5.00 lac per year for A1 Cities and ₹ 3.75 lac per year for A2 Cities on plot size more than 5 acres;

Note:-

1. Institutional (commercial) property would cover all institutions being run for profit.
2. Institutional (non-commercial) property would cover all research institutions and all other not for profit institutions.
3. Any portion of the institution being run on rent or otherwise for commercial activity would be separately charged on institutional (commercial) rates.

E. Vacant Land

- (i) Vacant plots of size upto 100 square yard for residential and commercial properties and plot size upto 500 square yard for industrial/ institutional properties shall be exempted from property tax;
- (ii) ₹ 0.50 per square yard per year for A1 Cities and ₹ 0.375 per square yard per year for A2 Cities on vacant plots (residential) with plot size from 101 to 500 square yards,

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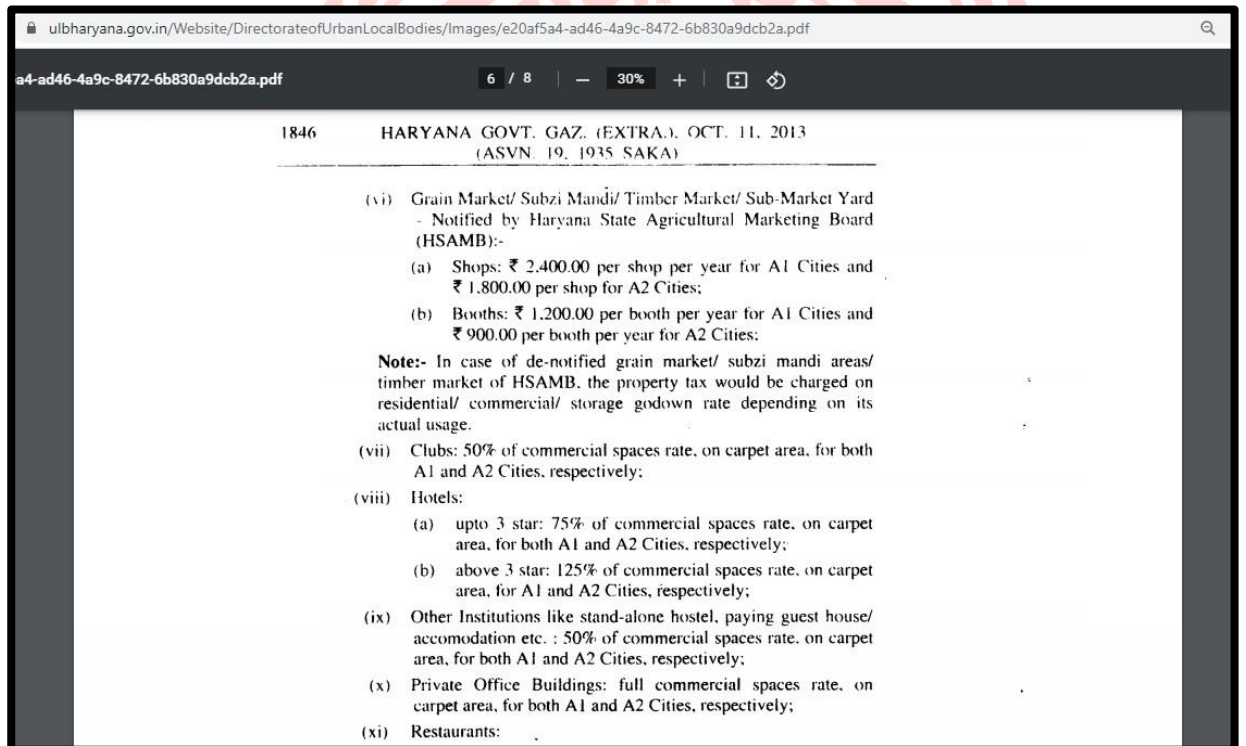
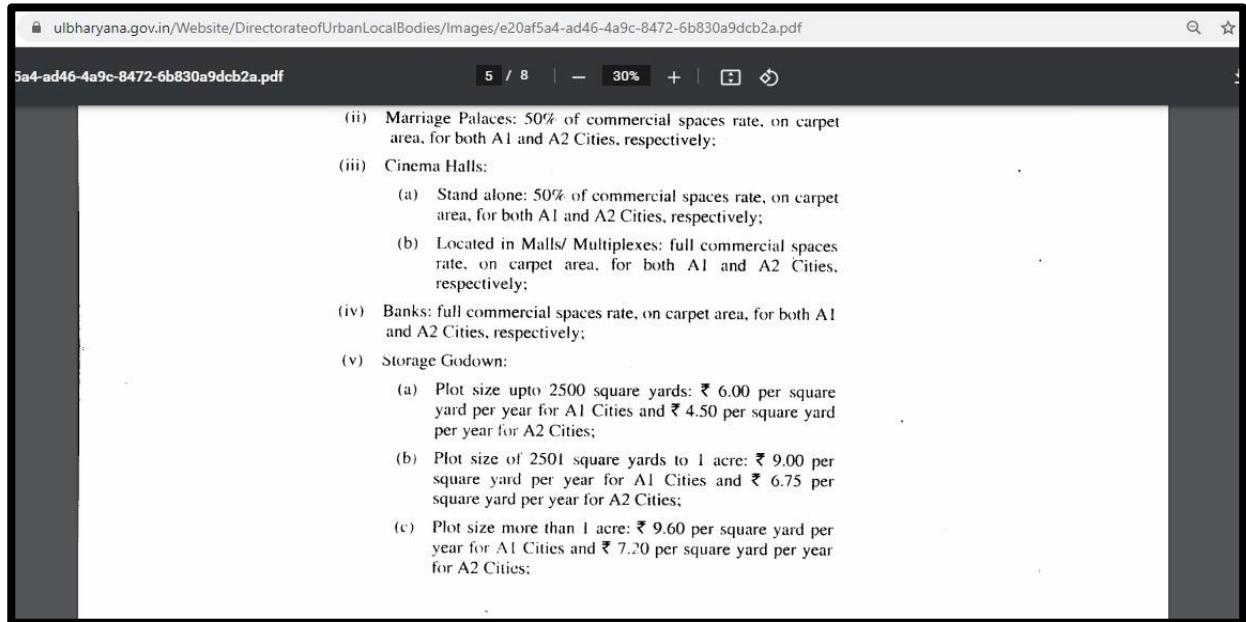
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- (iii) ₹ 1.00 per square yard per year for A1 Cities and ₹ 0.75 per square yard per year for A2 Cities on vacant plots (residential) with plot size of 501 square yards and above;
- (iv) ₹ 5.00 per square yard per year for A1 Cities and ₹ 3.75 per square yard per year for A2 Cities on vacant plots (commercial) with plot size from 101 square yards and above;
- (v) ₹ 2.00 per square yard per year for A1 Cities and ₹ 1.50 per square yard per year for A2 Cities on vacant plots (industrial/ institutional) with plot size from 501 square yards and above;

F. Special Categories

- (i) Private Hospitals:
 - (a) upto 50 beds : 20% of commercial spaces rate, on carpet area, for both A1 and A2 Cities, respectively;
 - (b) 51 to 100 beds : 40% of commercial spaces rate, on carpet area, for both A1 and A2 Cities, respectively;
 - (c) more than 100 beds: 60% of commercial spaces rate, on carpet area, for both A1 and A2 Cities, respectively;
- (ii) Marriage Palaces: 50% of commercial spaces rate, on carpet area, for both A1 and A2 Cities, respectively;



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accomodation etc. : 50% of commercial spaces rate, on carpet area, for both A1 and A2 Cities, respectively;

(x) Private Office Buildings: full commercial spaces rate, on carpet area, for both A1 and A2 Cities, respectively;

(xi) Restaurants:

(a) upto 1000 square feet: 75% of commercial spaces rate, on carpet area, for both A1 and A2 Cities, respectively;

(b) more than 1000 square feet: 100% of commercial spaces rate, on carpet area, for both A1 and A2 Cities, respectively;

G. Property Tax - Mixed Use Properties
In case of mixed use of premises in any property the liability of tax shall be calculated as per area under different usage:

3. Rebates:

(i) 100% rebate shall be given to the religious properties, orphanages, alm houses, municipal buildings, cremation/ burial grounds, dharamshala, central and State Government educational institutions/ government hospitals;

(ii) 100% rebate shall be given to the self occupied residential houses upto 300 square yard owned by serving defence / paramilitary force personnel and ex-service / paramilitary force personnel or his/ her spouse; families of deceased soldiers/ex-servicemen/ ex-central paramilitary forces

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(other than buildings of Boards/ Corporations/ Undertakings/ Autonomous Bodies);

Note:- Provided that the owner may choose anyone of the above rebates which are admissible to him.

4. General

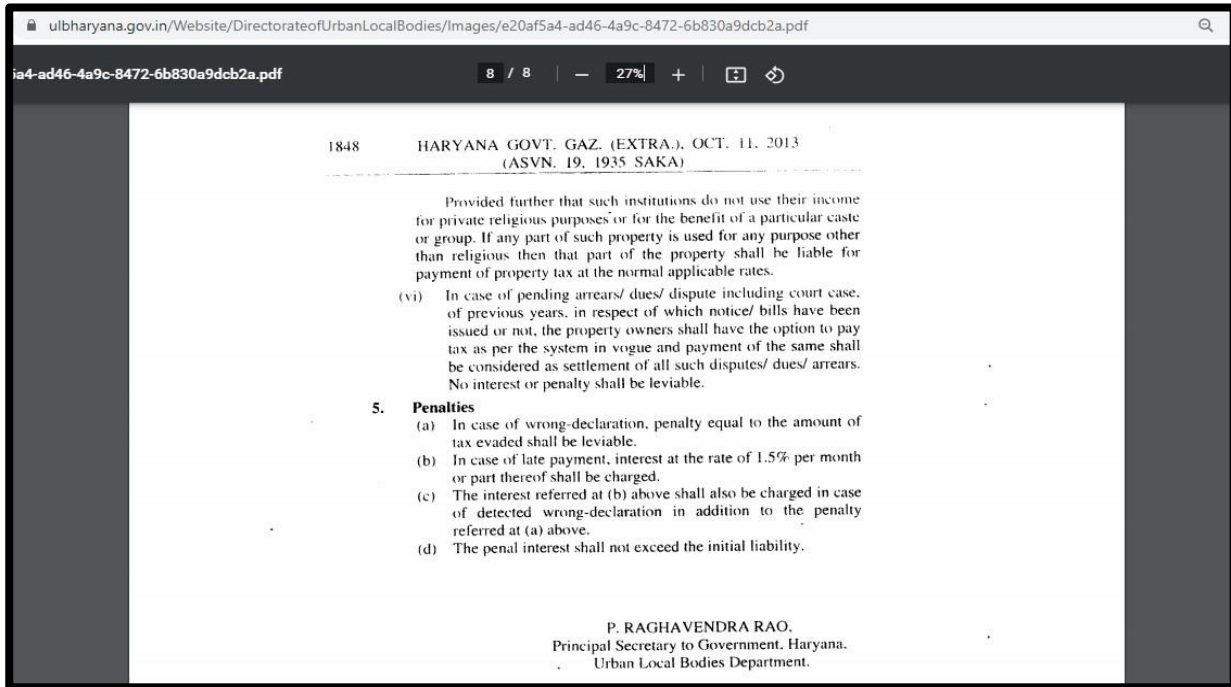
(i) The new system of taxation and rates shall be applicable from the financial year 2010-11 onwards with the stipulation that for the period prior to the date of publication of this notification, the property owners shall have the option to pay as per the new or old policy, whichever is opted by them.

(ii) A one time rebate of 30% shall be allowed for those property owners who clear all their property tax dues /arrears (upto the year 2012-13) within 45 (forty-five) days of the notification of the rates.

(iii) Those who have already deposited the tax, the excess amount, if any, shall be adjusted against future property tax liabilities, without interest.

(iv) Rebate of 10% would be admissible to those assesses who pay their total tax for the assessment year by the 31st July of that assessment year. For the year 2013-14, the rebate of 10% shall be admissible to those assesses who deposit the due tax within thirty days of the date of publication of this notification.

(v) All buildings and lands attached to religious properties including mosques, temples, churches and gurudwaras would be exempted from property tax:
Provided that they are providing services to the community at large without any charges and the entire income is applied/ utilized for religious causes only;



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