

Revenue Potential of Passenger and Goods Tax (PGT) across Indian States

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1. Introduction

The introduction of GST has changed the landscape of tax policy for state governments. While the tax buoyancy in the total GST collection has improved, many states are yet to reap the benefits of GST in terms higher share of State GST in nominal GSDP vis-à-vis the revenue that is subsumed into the GST. It is also important for states to explore the possibilities of raising additional revenues from other tax and non-tax revenue sources to sustain the overall revenue stream of state finances. A study to assess potential of states in tax and non-tax revenue mobilisations may be useful for the 16th Central Finance Commission.

Several state taxes are subsumed into the GST which used to contribute on average 44.2 per cent of Own Tax Revenue (OTR) of major states and 55.4 per cent of OTR of minor states in 2015-16 (i.e., the base year of GST). The revenue performance of states in the GST collection post- GST compensation period (i.e., beyond 30 June 2022) is yet to be assessed. So far the performance assessment of states in the GST collections shows that without GST compensation none of the major states could meet the average share of GST in the nominal GSDP during post-GST period (2018-19 to 2021-22) as compared to the average share of the revenue from taxes those are subsumed into the GST during pre-GST period (2013-14 to 2016-17) (Mukherjee 2023). The GST compensation (both from the GST compensation fund as well as back-to-back loans in lieu of shortfall in GST compensation collection) helped states to sustain the average share of GST in GSDP. Given the design and structure of GST, individual states may not deviate from the harmonised rate structure of GST but setting differential rates between the Union and states for goods and services may help states to mobilise additional revenue to cope up with the revenue shortfall in the GST collection. At present for each GST rate, the share of the Union GST (i.e., CGST) and State GST (SGST) is equal (50:50). States may also look for additional revenue mobilisation from non-GST taxes.

In this study we estimate revenue potential of states in the Passenger and Goods Tax (PGT) collection based on available information in the public domain. Taxes on Goods and Passenger (also known as Passenger and Goods Tax or PGT) is a tax on goods and passengers carried on road or on inland waterways.¹ This tax is not subsumed into GST, except that under Entry 52 of the State List (List II of the Seventh Schedule of the Indian Constitution) “*Taxes on the entry of goods into a local area for consumption, use or sale therein*” has been subsumed into the GST, as per the Constitution One Hundred and First Amendment Act, 2016. The subsumed portion of the PGT (under the budget sub-heading 0042-106) into the GST used to be known as ‘entry tax’. Many states do not exercise taxation power of the PGT and there is scope for reforms in this tax handle in terms of revising the tax rate structure, expanding the tax base and adopting technology backed tax administration system. With the increasing penetration of Electric Vehicles (EVs) both in passenger and goods transport fleets in India, it will be important to explore possibilities of shifting point of taxation from owning the vehicle (e.g., registration fee and associated taxes) and consumption of fuels (fossil) to uses (mobility) of the vehicles. Any tax on mobility of the vehicles could be introduced using the provisions under the PGT Act of state governments.

¹ Entry 56 of the State List: Taxes on goods and passengers carried by road or on inland waterways.

Since PGT is administered by the Transport Department of the respective state governments, it has positive externality in terms of cross compliance in other taxes, e.g., GST (or equivalent taxes), State excise. In general the Transport Department pass on the information of tax avoided goods carried by PGT defaulters to other concerned departments. Therefore, it increases vigilance of overall state tax administrations.

1.1 Passengers and Goods Tax

In the Indian Constitution, regulation and taxation of motor vehicles are treated as two distinct powers. While the regulation falls within the Concurrent List (List III, Seventh Schedule, Entry 35) and is a power exercised by both the Union and state governments, taxation of motor vehicle is clearly within the ambit of state legislative competence.² Entry 56 of the state list (List II) refers to taxes on goods and passengers carried by roads while Entry 57 speaks of taxes on vehicles suitable for use on roads subject to the provisions of Entry 35 of List III.³ This means in effect that states have exclusive powers to levy passenger and goods tax but their power to tax motor vehicles is subject to the general regulatory provisions of the Union laws on the subject.

Prior to the Constitution (One Hundred and First Amendment) Act, 2016 (8 September 2016), some states used to collect “entry tax” under the Entry 52 of List II.⁴ There are two forms of entry tax – (a) entry tax in lieu of octroi and (b) tax on entry of goods into the local area. The first type of entry tax was introduced after phasing out octroi. Octroi used to be a tax on entry of goods into the administrative jurisdiction of urban local bodies/municipalities / cantonment boards and it used to be collected after valuation of goods based on physical verification at the entry points. The second type of entry tax was more or less an equalization levy imposed on entry of goods by a state. The difference in the tax rate, where the tax rate in the destination state is lower than the origin state for a specific good, was the genesis for the imposition of entry tax. All forms of entry taxes are subsumed into the GST since 1 July 2017. Inter-state supplies attract Integrated GST (IGST) where the tax is accrued to the destination state. For states, this tax used to be administered by the Commercial Taxes Department but used to be accounted under the major budget head 0042 (*Taxes on Goods and Passengers*) and sub-head 106 (*Tax on entry of goods into local area*).

1.1.1 Registration of Motor Vehicles

Like any other goods and services, motor vehicles attract GST along with registration fees. Registration fee for registering a vehicle with the Regional Transport Office (RTO) (or any other authorities having the power to register vehicles) is a mandatory step for every vehicle owner in India. Registration of a vehicle establishes ownership of the vehicle. The RTO vehicle registration process involves various fees and charges (under the State Motor Vehicles Taxation Act and the Indian Motor Vehicles Taxation Act and rules thereunder). Road tax is a major component of vehicle registration fees and it is one time tax for 15 years for personal vehicles. Road tax calculated as a percentage of the vehicle’s ex-showroom price and varies

² Entry 35 of List III – Concurrent List: Mechanically propelled vehicles including the principles on which taxes on such vehicles are to be levied.

³ Entry 56 of List II: Taxes on goods and passengers carried by road or on inland waterways and Entry 57 of List II: Taxes on vehicles, whether mechanically propelled or not, suitable for use on roads, including tramcars subject to the provisions of entry 35 of List III.

⁴ Entry 52 of List II: Taxes on the entry of goods into a local area for consumption, use or sale therein

across states (e.g., in Delhi it varies from 8 to 14% for passenger cars). Except personal vehicles (e.g., two-wheelers, passenger cars), road tax is mostly collected in instalments (either annual/ half-yearly/ quarterly basis) from other vehicles. One time recovery of road tax from the owner of a vehicle may be prohibitively costly to own certain vehicles (mostly commercial vehicles) and therefore it is levied on annual/ half-yearly/ quarterly basis. Different States use different basis for computation of registration fees, road tax, goods tax and passenger tax such as cost of vehicle, engine capacity, fuel used, unladen weight, seating capacity etc. and use different rates with different periodicity of tax payments.

1.1.2 Rationale for PGT

Taking a cue from Pigouvian tax approach, rationale for levying Passengers and Goods Tax (PGT) is that it will help in *internalising the marginal social costs of usage of vehicles on roads* in terms *marginal damages caused to roads by various vehicles* (e.g., passengers vs. goods vehicles, small vs. large vehicles), *marginal costs of pollution caused by vehicular exhaust emissions by different types of vehicles* (e.g., fossil fuels vs. renewable energy based vehicles, passengers vs. goods vehicles, small vs. large vehicles), and *marginal costs of congestions caused by different types of vehicles* (e.g., small vs. large vehicles, vehicles operating in cities vs. high ways). Estimation of marginal social costs of externalities associated with running a vehicle on roads may not be possible and therefore a single tax (say, PGT) may capture all the externalities. However, designing a suitable PGT system based on actual mobility of vehicles on roads may help to internalise some of the costs of externalities associated with running a vehicle on roads (e.g., dynamic parking fee based on vehicle density on roads, tax on mobility of vehicles based on RFID and GPRS technology).

We present the observations of earlier studies to support the rationale for PGT as follows:

“From the economist’s viewpoint, the tax should promote efficiency, satisfy the canon of equity and be easy to comply with. There should be minimal unintended distortions of resource allocation attributable to the levy. Theoretically, this can be done through an appropriately defined economic user charge. Roads are public goods for which efficient pricing is not possible since user demand cannot be fully revealed through the market mechanism. But they are impure public goods to which neither the exclusion nor the rival consumption principle is fully applicable. From the public finance point of view, the objective would be to recover the long run marginal costs of road maintenance. Marginal social costs cover variable road maintenance and pollution costs as well as marginal congestion costs. The former depend on both road condition and the degree of damage caused by each vehicle category. However, use of motor vehicles tax mechanism to internalise the externalities of congestion and pollution has not yet become an explicit objective of fiscal policy in the economy.” (Government of Karnataka, Para 7.2, Page no. 225).

“In practice, marginal costs are difficult to define and measure, there is a strong possibility of persistent deficits and the distribution of net benefits may be unacceptable., Nevertheless, it is generally agreed that, from the efficiency point of view, the motor vehicles tax, which is structured as an unrestricted license tax, probably has the least distorting effect on resource allocation compared with other levies on motor transport.” (Government of Karnataka, Para 7.3, Page no. 225).

“From the equity viewpoint, the tax can be structured in line with the ability to pay by introducing ad valorem rates and progressivity. But benefits received are difficult to estimate because of the subjectivity of individual valuations of both transport services and time. Finally, to achieve high levels of compliance and facility in administration, the structure of the tax and collection mechanisms must be kept simple and tax rates low.” (Government of Karnataka, Para 7.4, Page no. 225).

1.2 Road Tax vs. PGT

Road tax is a compulsory tax to be paid at the time of registration of a vehicle or in instalments. Based on the various criteria of different state governments, the road tax payment is made either annually or onetime payment for life time of the vehicle, i.e., 15 years. Individuals purchasing a vehicle pay the road tax which is based on the ex-showroom price of the vehicle. The calculation of road tax depends on different physical features of the vehicles like seating capacity, engine capacity, age, weight, carrying capacity, fuel use, etc. For majority of commercial vehicles (either passengers or goods), to reduce the burden of tax at the time of registration of vehicle, it is made as an annual/ half-yearly/ quarterly levy.

The road tax is a state level tax and each state has different rules and regulations for charging it. Due to the varying percentage levied by different states, the amount of tax collection is also different.

To uphold the infrastructure of vast network of roads and provide essential amenities such as street lighting and road signage, government recuperates expenses through a tax imposed on vehicle proprietors within the country. Other than national highways which are constructed and maintained by the Union Government, about 80% of the roads in all the states of India are constructed by the respective state governments. Since the cost of construction of these roads is borne by the each states, the road tax is essentially imposed by the respective state governments.

The funds accumulated are also channelled towards implementing safety measures and providing immediate medical aid in the event of on-road accidents that drivers and others might encounter. Moreover, these funds play a pivotal role in the expansion of the road network, along with the enhancement of highways and expressways, in response to the increasing number of vehicles utilizing the roadways over time. Hence, under Section 39 of the Indian Motor Vehicle Taxation Act 1988, individuals purchasing new vehicles are obligated to remit a designated sum as road tax.

Though road tax has a feature to internalise the externality associated with usage of vehicle in terms of damages caused to roads by different vehicles, it cannot address other externalities like costs of congestion and pollution. Moreover, road tax is not based on actual mobility of vehicles but ownership of the vehicle. Therefore, any attempt to raise road tax which is not based on actual mobility of vehicles, may discourage ownership of vehicles and also it cannot internalise externalities associated with running vehicles on road. Therefore, a well design PGT could subsume road taxes for majority of on-road vehicles.

1.3 Tolls on Roads vs. PGT

“The user charge concept may be best served by the use of tolls, as they can be imposed on every use of specific route by a vehicle. Tolls like cesses can be used for specific

purposes. Tolls revenues have to be separately accounted for and utilised solely for the maintenance of the route on which they have been collected. The motor vehicles tax, on the other hand, is absorbed into general revenues, but government is expected to spend at least as much as it realises as tax on the upkeep of roads although there is no earmarking of receipts or separate accounting procedure.” (Government of Karnataka 2001, Para 7.5, Page No. 225-226).

Tolls on Roads is a user charge specific to those vehicles plying on toll roads. It is mostly collected either entry or exit point of a toll road. Proceed of tolls is used to recover the costs of construction and maintenance of the roads. Therefore, it is not a general purpose tax and therefore cannot be a substitute of PGT. Moreover, tolls on roads cannot internalise all externalities associated with running a vehicle on roads like costs of congestion and pollution.

1.4 GST on Road Transport vs. PGT

Being a service, some categories of passenger and goods transports by roads attract GST. GST on road transport differs between passenger and goods transport as well as across level of convenience (e.g., AC vs. Non-AC). GST rate structure on road transport is complex and there are plethora of exemptions. GST is applicable for only commercial transportation services and it does not capture social costs (externalities) associated with running a vehicle on roads. Therefore, PGT only supplements GST and the Constitution of India has assigned a separate power to states to levy PGT (under Entry 56 of List II).

We present taxability and rate structure of road transport under the GST regime separately for passenger and goods transports. Public transports of goods and passengers by roads are exempted from the GST (Chapter 99).

1.4.1 GST on Passengers Transport by Roads

Category	GST Rate
Transport of passengers by road on public transport	Nil
Transport by road of passengers by metered taxi/auto rickshaw/e-rickshaw	Nil
Transport by road of passengers by non-A/C contract carriage or stage carriage	Nil
Transport by road of passengers by A/C contract carriage or stage carriage (other than motorcab), and radio taxi* (no Input Tax Credit)	5%
Transport of passengers by any motor vehicle designed to carry passengers where the cost of fuel is included in the consideration charged from the service recipient (no Input Tax Credit).	5%
Rental services of road vehicles including cars, buses, coaches (with or without operator)	18%
Services by way of giving on hire – (a) to a state transport undertaking, a motor vehicle meant to carry more than twelve passengers; or (aa) to a local authority, an Electrically operated vehicle meant to carry more than twelve passengers; ** or (b) to a goods transport agency, a means of transportation of goods; (c) motor vehicle for transport of students, faculty and staff, to a person providing services of transportation of students, faculty and staff to an educational institution providing services by way of pre-school education and education up to higher secondary school or equivalent.	Nil

Notes: *- “radio taxi” means a taxi including a radio cab, by whatever name called, which is in two-way radio communication with a central control office and is enabled for tracking using Global Positioning System (GPS) or General Packet Radio Service (GPRS).

** - For the purposes of this entry, “Electrically operated vehicle” means vehicle falling under Chapter 87 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) which is run solely on electrical energy derived from an external source or from one or more electrical batteries fitted to such road vehicle.

1.4.2 GST on Goods Transport by Roads

Transportation services of goods by road (except services of Goods Transport Agency or GTA)⁵ is exempted under the GST regime. In so far as the services of GTA is concerned, if the services (of goods transportation) are provided (by the GTA) to specified classes of persons, the tax liability falls on such recipients under the reverse charge mechanism. In other words, mere transportation of goods by roads, unless it is a service rendered by a goods transportation agency, is exempted from GST.

Category	GST Rate
Services of Goods Transport Agency (GTA) in relation to transportation of goods (including used house hold goods for personal use) supplied by a GTA where,-	
(a) GTA does not exercise the option to itself pay GST on the services supplied by it (no ITC)	5%
(b) GTA exercises the option to itself pay GST on services supplied by it (no ITC)	5%
(c) GTA exercises the option to itself pay GST on services supplied by it (with ITC)	12%
(d) Services provided by a goods transport agency, by way of transport in a goods carriage of - (a) agricultural produce; (d) milk, salt and food grain including flour, pulses and rice; (e) organic manure; (f) newspaper or magazines registered with the Registrar of Newspapers; (g) relief materials meant for victims of natural or man-made disasters, calamities, accidents or mishap; or (h) defence or military equipments.	Nil
(e) Services provided by a goods transport agency to an unregistered person, including an unregistered casual taxable person, other than the following recipients, namely: - (a) any factory registered under or governed by the Factories Act, 1948(63 of 1948); or (b) any Society registered under the Societies Registration Act, 1860 (21 of 1860) or under any other law for the time being in force in any part of India; or (c) any Co-operative Society established by or under any law for the time being in force; or (d) any body corporate established, by or under any law for the time being in force; or (e) any partnership firm whether registered or not under any law including association of persons; (f) any casual taxable person registered under the Central Goods and Services Tax Act or the Integrated Goods and Services Tax Act or the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act.	Nil
(f) Services provided by a goods transport agency, by way of transport of goods in a goods carriage, to, (a) a Department or Establishment of the Central Government or State Government or Union territory; or (b) local authority; or	Nil

⁵ “goods transport agency” means any person who provides service in relation to transport of goods by road and issues consignment note, by whatever name called; Under GST laws, the definition of Goods Transport Agency is provided in clause (ze) of notification no.12/2017-Central Tax (Rate) dated 28.06.2017.

Category	GST Rate
(c) Governmental agencies, which has taken registration under the Central Goods and Services Tax Act, 2017 (12 of 2017) only for the purpose of deducting tax under Section 51 and not for making a taxable supply of goods or services.	

1.5 Fossil Fuel Tax vs. PGT

Tax on fossil fuels is a major source of revenue for the Union as well as state governments. Together tax components (the Union excise duty and state sales tax/VAT) constitute a major share of retail prices of petrol (36.82%) and diesel (32.26%) (as on 1 October 2023 in Delhi). Rationale for high Tax on fossil fuels is that vehicle exhaust emissions is a major source of urban air pollution and it imposes health costs to society (morbidity and mortality associated with urban air pollution is high for Indian cities). Though fuel tax ideally could internalise the social costs of pollution, it cannot capture fully the other externalities like costs of congestion and road damages associated with vehicle usage. Bigger the vehicle larger the road space it occupies and causes congestion. Similarly, bigger the vehicle larger the capacity to carry passengers and/or goods and therefore causes higher damages to roads than small vehicles. However, all vehicles (across all sizes and weights) pay the same unit price for fuels in a state. It is true that larger the vehicle lower the mileage they get from each unit of fuel (fuel efficiency), and therefore they need more fuel (pay more tax) to run a specific distance. It is to be noted that combustion of more fuels into an internal combustion engine emits more pollutants. Therefore, emissions of pollutants from bigger vehicles (either in terms of per unit of fuel use or per unit distance travelled) are higher than small vehicles. In addition, fuel tax cannot differentiate between fuel used in road transport vehicles or elsewhere, e.g., tractors/ tillers used in agriculture. Moreover, environmental space available to assimilate pollution loads in rural areas is higher than in urban areas. Therefore same tax on fuels across all uses may not help to achieve ‘canon of equity’. With the growing penetration of electric vehicles in the on-road vehicles fleet and lower tax (or no tax) on electricity supplied to EV charging stations, revenue stream associated with fossil fuel taxes will dry out in the future. However, running all vehicles – either clean or fossil fuel based – cause damages to the roads and congestion, therefore fossil fuels tax cannot be a substitute of the PGT. A suitably designed PGT could take into account pollution aspects of on-road vehicles use and therefore could subsume fuel taxes in the future.

2. Variations in the Taxation Structure of PGT across States

Considering the taxes on passengers and goods, the adoption of lifetime tax (LTT) on vehicles is prevalent across most states, except for a select few like Odisha, certain Northeastern States (Manipur, Mizoram, Sikkim, Tripura), and specific Union Territories (Andaman & Nicobar, Dadra & Nagar Haveli, Daman & Diu, Puducherry), especially in the context of two-wheelers. For light passenger vehicles different states apply varying taxation methods, e.g., some states consider factors like engine capacity (Himachal Pradesh, Jammu & Kashmir, Rajasthan, West Bengal), while others base their tax structure on unladen weight (Assam, Madhya Pradesh, Meghalaya, Odisha). Moreover, certain states rely solely on the value or cost of the vehicle for taxation purposes (Andhra Pradesh, Bihar, Chandigarh, Chhattisgarh, Delhi, Gujarat, Haryana, Karnataka, Kerala, Maharashtra, Tamil Nadu, and Uttar Pradesh). In Appendix A we present

state-wise basis of taxation of the PGT across categories of vehicles for the period 2011 to 2019.

Likewise, in the case of cars, the methods for taxation differ across states. Some states take into account the engine capacity (Jammu & Kashmir, Sikkim, West Bengal), whereas others, such as Kerala, Madhya Pradesh, Puducherry, and Daman & Diu, use unladen weight as a basis. Himachal Pradesh adopts a combined approach, incorporating both engine capacity and a percentage of the vehicle's cost for Motor Vehicle Tax (MVT). The state of Jharkhand bases its taxation on seating capacity. However, many states have now shifted towards the lifetime tax model, considering the value or cost of the vehicle as the primary criterion.

Regarding passenger transport vehicles like stage or contract carriage buses, the taxation criterion typically revolves around seating capacity. Taxation methods for passenger buses often involve an upper seating capacity limit per seat per quarter/annum, distinct from the taxation of motor cars and jeeps. Some states differentiate tax treatment based on service types (Ordinary/Luxury/Express), while a few incorporate the permitted distance that a vehicle can travel as an additional factor in determining tax rates. Certain states categorize routes based on regions or areas, each carrying distinct tax rates.

In the realm of goods vehicles, taxation generally hinges on registered laden weight (RLW), gross vehicle weight (GVW), or unladen weight (ULW). Most states opt for RLW/GVW-based taxation, employing specific tax rates calculated based on ULW, GVW, RLW, or payload, contributing to varied taxation methods across regions.

The frequency of tax payment obligations also differs across states. Even within a state it differs across vehicles (Appendix A, Table A.1 to A.6).

3. State-wise PGT Collection

Tax collections from Taxes on Goods and Passengers (or PGT) constitute 9 sub-heads under the major budget head 0042 (Table 1). Out of these components, tolls on roads is a specific tax collected from vehicles entering into a toll road and/or a state (from other States). Therefore, tax base of tolls on roads is not necessarily the stock of vehicles of a state. Since objective of the study is to estimate the revenue potential in the PGT across states, we exclude tolls on roads from our analysis. Tax on entry of goods into local area or entry tax has been rolled back in the GST regime. Therefore, we exclude these two components (0042-102 and 0042-106) from our analysis and named it as net-PGT.

Table 1: Sub-components of PGT

Entries under Taxes on Goods and Passengers (0042)	
Budget Head /Sub-head	Description
0042	Taxes on Goods and Passengers
101	Tax Collections
102	Tolls on Roads
103	Passenger Tax
104	Goods Tax
106	Tax on Entry of Goods into Local Areas (Entry Tax)
501	Services and Service Fees (only applicable for Maharashtra)
800	Other Receipts
900	Deduct Refunds

Source: The CAG's State Finance Accounts

We compile state-wise PGT collection from State Finance Accounts of the Comptroller and Auditor General of India (CAG) for the period 2011-12 to 2021-22. Since the objective of this exercise is to know how many states exercise PGT over the years, we have also excluded ‘other receipts’ along with tolls on roads and entry tax from the total PGT collection and get a revenue stream associated with PGT (net of tolls on road, entry tax and other receipts).

$$\text{PGT (PGT Net of Tolls on Roads, Entry Tax and Other Receipts)} = \text{Total PGT} - \text{Tolls on Roads} - \text{Entry Tax} - \text{Other Receipts} \quad (1)$$

$$\text{PGT (PGT Net of Tolls on Roads and Entry Tax)} = \text{Total PGT} - \text{Tolls on Roads} - \text{Entry Tax} \quad (2)$$

We present state-wise PGT collections (net of Tolls on Roads, Entry Tax, and Other Receipts) over the period 2011-12 to 2021-22 in Table 2. Out of 28 states, only 11 states (highlighted with blue shading in Table 2) are consistently collecting PGT over the period of our analysis. States like Chhattisgarh, Madhya Pradesh, Maharashtra and Punjab are collecting PGT intermittently. Except three states (Meghalaya, Mizoram, and Odisha) average PGT collection during 2017-18 to 2021-22 has fallen down as compared to average PGT collection during 2011-12 to 2016-17 for other 11 states (Table 3). Among 11 states, volatility in the PGT collection is the highest in Assam (Coefficient of Variation or CV is 2.18),⁶ followed by Uttar Pradesh (CV: 2.08), Odisha (CV: 1.85) and Gujarat (CV: 1.12). The lowest volatility in the revenue stream observed for Himachal Pradesh (0.09). Total PGT collection across all states exhibits a volatility of 0.67 (CV).

Table 3: Average PGT Collection across Selected States (Rs. Lakh)

State	Average of 2011-12 to 2016-17	Average of 2017-18 to 2021-22
Assam	365.84	22.35
Goa	2,001.39	1,995.06
Gujarat	29,906.95	8,232.35
Haryana	45,219.67	1,377.57
Himachal Pradesh	10,473.95	9,728.13
Manipur	118.27	96.13
Meghalaya	490.62	971.52
Mizoram	285.02	520.10
Nagaland	3.62	12.60
Odisha	27.25	146.92
Uttar Pradesh	120.95	0.72

Source: Computed

⁶ Coefficient of Variation (CV) = Standard Deviation/Mean

Table 2: State-wise PGT Collections (Net of Tolls on Roads, Entry Tax and Other Receipts) (Rs. lakh)

State	2011-12	2012-13	2013-14	2014-15	2015 - 16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Andhra Pradesh	-	-	-	-	-	-	-	-	-	0.23	-
Arunachal Pradesh	-	-	-	-	-	-	-	-	-	-	-
Assam	707.67	478.34	247.97	246.03	203.03	311.98	254.83	-1,035.23	625.21	244.23	22.73
Bihar	-	-	-	-	-	-	-	-	-	-	-
Chhattisgarh	14.54	27.57	-	-	8,302.51	700.22	236.26	-	-	-	0.02
Goa	1,275.61	1,881.01	1,997.93	2,207.17	2,281.58	2,365.05	2,608.87	2,539.55	2,502.67	1,003.58	1,320.62
Gujarat	20,833.90	21,057.71	83,355.86	21,035.11	26,519.06	6,640.04	13,127.98	11,673.44	4,834.38	10,381.90	1,144.06
Haryana	39,601.00	43,929.87	48,019.56	45,137.08	37,642.68	56,987.85	3,033.59	1,814.31	1,275.65	185.61	578.67
Himachal Pradesh	9,314.06	9,993.24	10,293.24	10,718.65	11,195.98	11,328.54	10,328.32	10,313.53	10,211.47	8,135.70	9,651.61
Jharkhand	-	-	-	-	-	-	-	-	-	-	-
Karnataka	-	-	-	-	-	-	-	-	-	-	-
Kerala	-	-	-	0.01	-	-	-	-	0.02	-	-
Madhya Pradesh	-	-	14.27	-	-	7,547.44	-	-	-	-	6.14
Maharashtra	2.05	-	-	246.92	91.24	34.58	100.71	5.93	86.09	-	0.08
Manipur	140.35	142.62	110.97	115.38	102.16	98.13	112.88	118.37	160.35	41.77	47.28
Meghalaya	437.80	468.31	484.19	529.91	491.63	531.85	783.35	834.50	913.54	1,071.71	1,254.50
Mizoram	205.02	365.51	261.53	255.31	268.09	354.68	383.23	449.47	743.78	485.11	538.90
Nagaland	2.29	1.12	3.10	3.45	4.95	6.78	8.95	12.22	13.26	15.17	13.41
Odisha	9.03	44.23	-177.72	82.90	105.86	99.22	113.59	133.98	455.94	24.30	6.78
Punjab	-	-	-	-	0.42	2.66	-	0.01	-	269.21	-
Rajasthan	-	-	-	-	-	-	-	-	-	-	-
Sikkim	-	-	-	-	-	-	-	-	-	-	-
Tamil Nadu	-	-	-	-	-	-	-	-	-	-	-
Telangana	-	-	-	-	-	-	-	-	-	-	-
Tripura	-	-	-	-	-	-	-	-	-	-	-
Uttar Pradesh	471.44	84.21	58.31	52.74	56.83	2.19	0.65	1.32	0.35	1.27	0.02
Uttarakhand	-	6.39	-	0.02	-	0.11	0.58	0.21	-	-	-
West Bengal	-160.53	-22.19	67.92	13.80	-	-	-	-	-	-	-
Total	72,854.23	78,457.94	1,44,737.13	80,644.48	87,266.02	87,011.32	31,093.79	26,861.61	21,822.71	21,859.79	14,584.82

Source: Compiled from the CAG's State Finance Accounts

In Table 4 we present state-wise PGT collections (Net of Tolls on Roads and Entry Tax) during 2011-12 to 2021-22. Excluding ‘other receipts’ may not reflect the true revenue potential of states in the PGT, as ‘other receipts’ could be incidental to PGT collection, e.g., fees, fines and penalties. Except for 12 states (highlighted with yellow shading in Table 5), revenue stream of the PGT (net) is not consistent for other states. For many states the revenue stream of the PGT is drying up since 2017-18.

Among 12 states, except in Maharashtra, Meghalaya, Mizoram, Nagaland, and Odisha, average annual PGT (net) collection has gone down during 2017-18 to 2021-22 as compared to 2011-12 to 2016-17 (Table 5). Revenue from the PGT (net) is less volatile in Himachal Pradesh (CV: 0.10) among 12 states. The largest volatility in the revenue stream is observed for Assam (CV: 2.40) followed by UP (CV: 2.08), Odisha (CV: 1.26), Gujarat (CV: 1.12) and Haryana (0.92).

Table 5: Average Annual PGT (net) Collection across Selected States (Rs. Lakh)

	Average of 2011-12 to 2016-17	Average of 2017-18 to 2021-22
Assam	1227.12	28.86
Goa	2001.39	1995.06
Gujarat	29906.95	8232.35
Haryana	46670.27	1405.48
Himachal Pradesh	10789.93	10056.83
Maharashtra	372.20	487.57
Manipur	118.32	96.13
Meghalaya	492.13	973.58
Mizoram	287.64	520.99
Nagaland	878.62	1802.64
Odisha	71.58	187.00
Uttar Pradesh	121.53	0.81

Source: Computed

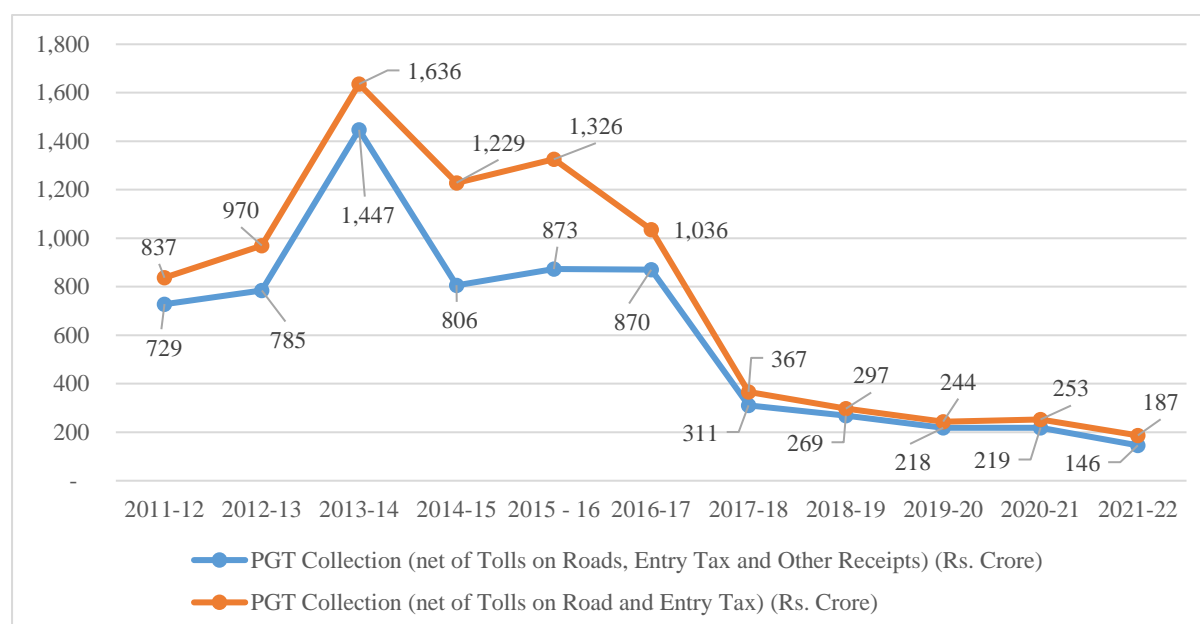
Table 4: State-wise PGT Collections (Net of Tolls on Roads & Entry Tax) (Rs. lakh)

State	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Andhra Pradesh	-	-	-	-	-	-	-	-	-	0.23	-
Arunachal Pradesh	4,515.66	8,464.70	12,275.06	17,945.06	10,661.19	-	-	-	-	-	-
Assam	742.56	485.05	248.00	249.18	214.05	5,423.87	275.22	-1029.59	630.82	245.1	22.73
Bihar	18.62	-	-	-	0.6	174.72	-	-	-	-	3.27
Chhattisgarh	26.21	27.57	-	21,344.58	29,583.87	4,400.61	2,882.11	143.24	51.99	1278.82	1,119.25
Goa	1,275.61	1,881.01	1,997.93	2,207.17	2,281.58	2,365.05	2,608.87	2,539.55	2,502.67	1003.58	1,320.62
Gujarat	20,833.90	21,057.71	83,355.86	21,035.11	26,519.06	6,640.04	13,127.98	11,673.44	4,834.38	10381.9	1,144.06
Haryana	39,601.36	43,929.87	48,122.40	46,142.49	44,969.02	57,256.48	3,098.81	1,841.19	1,295.00	198.3	594.12
Himachal Pradesh	9,436.14	10,138.96	10,494.70	11,004.90	11,527.59	12,137.30	11,169.49	10,438.05	10,403.43	8354.96	9,918.21
Jharkhand	-	-	-	-	-	-	-	-	-	-	-
Karnataka	-	-	-	-	-	-	-	-	-	-	-
Kerala	-	-	-	0.01	1.16	0.85	0.4	0.15	0.08	0.02	0.04
Madhya Pradesh	5,655.90	9,092.68	5,125.38	404.01	3,666.74	11,670.14	-	-	-	-	15.45
Maharashtra	10.66	0.20	2.03	506.42	840.51	873.38	557.47	508.53	508.75	346.14	516.97
Manipur	140.35	142.62	111.28	115.38	102.16	98.13	112.88	118.37	160.35	41.77	47.28
Meghalaya	438.59	468.31	492.48	529.91	491.63	531.85	783.35	844.79	913.54	1071.71	1,254.50
Mizoram	205.02	377.37	261.53	255.53	270.73	355.65	387.7	449.47	743.78	485.11	538.90
Nagaland	485.00	671.32	1,079.08	973.04	587.50	1,475.77	1502.76	2,010.50	1,806.91	1559.52	2,133.52
Odisha	9.91	131.17	-76.24	109.85	128.76	126.04	151.92	166.33	539.61	25.73	51.41
Punjab	-	-	-	-	665.24	59.04	-	0.01	-	270.73	-
Rajasthan	-	-	-	-	-	-	-	-	-	-	-
Sikkim	-	-	-	-	-	-	-	-	-	-	-
Tamil Nadu	-	-	-	-	-	-	-	-	-	-	-
Telangana	-	-	-	-	-	-	-	-	-	-	-
Tripura	-	-	-	-	-	-	-	-	-	-	-
Uttar Pradesh	474.84	84.25	58.31	52.74	56.83	2.19	1.11	1.32	0.35	1.27	0.02
Uttarakhand	-	10.32	-	0.02	-	0.11	0.58	0.21	-	-	-
West Bengal	-160.53	20.06	73.75	13.95	0.03	0.01	-	-	0.16	-	-
Total	83,709.80	96,983.17	1,63,621.55	1,22,889.35	1,32,568.25	1,03,591.23	36,660.65	29,705.56	24,391.82	25,264.89	18,680.35

Source:

Two revenue streams associated with PGT collection are presented in Figure 1. It shows that PGT collection has fallen down significantly after 2017-18. The highest PGT collection achieved in 2013-14, thereafter it shows a falling trend. Removal of border check posts after the implementation of GST could be one reason for a fall in the PGT collections.⁷ State border check posts used to scrutinize material and location-based tax compliance. In absence of check posts, tax administration's capacity to enforce/ verify tax compliance in the PGT has reduced which may have resulted in the fall of PGT collection.

Figure 1: PGT (Net) Collection during 2011-12 to 2021-22 (Rs. Crore)



Source: Compiled from the CAG's State Finance Accounts

4. Sources of Data and Limitations

We have compiled state-wise number registered vehicles from the *Road Transport Yearbook* of the Ministry of Road Transport and Highways for the period 31 March 1996 to 31 March 2020. It is to be noted that beyond 31 March 2020, state-wise data of cumulative registration of vehicles is not available yet. Vehicles data is categorized into two broad categories, viz., transport and non-transport. Within each category there are sub-categories. However, for certain years only consolidated figure of two sub-categories are reported. For example, in some years, data of trailers and tractors are reported together. To overcome this, we have consolidated these categories in our database. To estimate the approximate number of vehicles operational on the roads for each sub-category, i.e., 15 years stock of registered vehicles in a state, data from 15 years prior to the concerned year is subtracted. Table 6 summarizes the process of estimating stock of on-road vehicles for each financial year during 2011-12 to 2019-20.

⁷ <https://www.livemint.com/Politics/zMetC01w8N8Jtt4691K0oM/GST-22-states-abolish-border-check-posts-after-1-July-rollo.html> (last accessed on 30 January 2024).

Table 6: Estimation of Stock of On-road Vehicles

Financial Year	Stock of On-Road Vehicles
2011-12	Cumulative Registered Vehicles as on 31 March 2012 - Cumulative Registered Vehicles as on 31 March 1997
2012-13	Cumulative Registered Vehicles as on 31 March 2013 - Cumulative Registered Vehicles as on 31 March 1998
2013-14	Cumulative Registered Vehicles as on 31 March 2014 - Cumulative Registered Vehicles as on 31 March 1999
2014-15	Cumulative Registered Vehicles as on 31 March 2015 - Cumulative Registered Vehicles as on 31 March 2000
2015-16	Cumulative Registered Vehicles as on 31 March 2016 - Cumulative Registered Vehicles as on 31 March 2001
2016-17	Cumulative Registered Vehicles as on 31 March 2017 - Cumulative Registered Vehicles as on 31 March 2002
2017-18	Cumulative Registered Vehicles as on 31 March 2018 - Cumulative Registered Vehicles as on 31 March 2003
2018-19	Cumulative Registered Vehicles as on 31 March 2019 - Cumulative Registered Vehicles as on 31 March 2004
2019-20	Cumulative Registered Vehicles as on 31 March 2020 - Cumulative Registered Vehicles as on 31 March 2005

Source: Authors

Three states are formed during 2001-02, viz., Chhattisgarh, Jharkhand, and Uttarakhand, for them we do not have data prior to 2001-02. Similarly, we do not have data for Telangana prior to 2014-15. Consequently, we merge these states with their parent states - Jharkhand with Bihar, Uttarakhand with Uttar Pradesh, Chhattisgarh with Madhya Pradesh, and Telangana with Andhra Pradesh. The data is subsequently aggregated.

It is to be highlighted that for two wheelers, cars and jeeps, one-time tax or life-time tax is imposed. Therefore, for two wheelers, cars and jeeps, net registration in a given year is estimated by the following method:

$$\text{Net Registration}_{it} = \text{Cumulative Registration}_{it} - \text{Cumulative Registration}_{it-1} \quad (3)$$

Where, 'i' represents the state and 't' represents the year.

During the estimation of stock of different categories of vehicles, three significant data limitations we have faced for some states and for some categories of vehicles. Firstly, the presence of negative values in the stock of vehicle, secondly, instances of sudden increase or decrease in the stock of vehicles, and finally, the occurrence of zero values.

4.1 Negative Values in the Stock of Vehicles

A significant data constraint that we have faced is the occurrence of negative values in the stock of vehicles. As for example, in Table 7 we present the vehicle stocks across categories for Assam. Notably, there are negative values (highlighted by yellow shading) for light motor

vehicles (passengers) for the period 2016-17 to 2018-19 and also multi-axled articulated vehicles for the year 2012-13.

Table 7: Category-wise Stock of Vehicles in Assam

Year	State	Bus	Light Vehicle Motor (Passengers)	Light Vehicle Motor (Goods)	Multi-Axled Articulated Vehicles	Tractors and Trailers	Taxi	Two-wheeler	Cars	Jeeps
2011-12	Assam	5494	57714	47296	83797	20936	27174	142330	42312	107
2012-13	Assam	12013	56836	61991	-61218	25588	35662	129630	71812	0
2013-14	Assam	10770	69362	88096	70247	40680	44919	64037	88544	0
2014-15	Assam	11430	75900	102164	67908	41093	48033	225328	35862	0
2015-16	Assam	13280	79583	104890	66556	94742	47414	224283	1340	65
2016-17	Assam	12403	-12212	120507	63391	51145	50953	230247	110722	0
2017-18	Assam	13148	-5634	137173	69142	57965	55901	298899	63936	0
2018-19	Assam	13812	-844	160245	72204	76125	62161	360295	66095	0
2019-20	Assam	12830	104803	190468	69481	82001	67237	247455	20302	0

Source: Computed based on Road Statistics Yearbook of the MoRTH

We resolve this problem by substituting the negative values with the corresponding value from the immediately previous year. Here, our assumption is that at least the stock of vehicles of the respective category will remain unchanged as observed in the immediately previous year. For example, in Table 8 we present the case of LMV (passengers) vehicles for Assam.

Table 8: Stock of Vehicles after Corrections

Year	State	Light Motor Vehicle (Passengers)	Light Motor Vehicle (Passengers) (after Corrections)
2011-12	Assam	57714	57714
2012-13	Assam	56836	56836
2013-14	Assam	69362	69362
2014-15	Assam	75900	75900
2015-16	Assam	79583	79583
2016-17	Assam	-12212	79583
2017-18	Assam	-5634	79583
2018-19	Assam	-844	79583
2019-20	Assam	104803	104803

Source: Computed based on Road Statistics Yearbook of the MoRTH

4.2 Sudden Increase or Decrease in the Stock of Vehicles

In Table 7, we could see sudden increase in the stock of Tractors and Trailers in the year 2015-16, sudden fall in the stock of two-wheelers in the year 2013-14 and volatility in the stock of cars during 2014-15 to 2016-17. It is important to highlight that we have not made many corrections in the dataset to resolve the issue of sudden increase or decrease in the stock of vehicles data for the case of Assam (as highlighted by green shading in Table 7) or any other states that we have analyzed. This is to avoid to fall in the trap potential major data manipulation. So, we have maintained the integrity of the original dataset.

4.3 Zero Values in the Stock of Vehicles

In Table 7 we observe zero values against stock of jeeps in Assam for all years except 2015-16 and 2011-12. To overcome this data constraint, we have not made any corrections in the data set. The decision is made to maintain originality of the dataset as we have compiled from the Road Statistics Yearbooks.

5. Selection of the Benchmark State

As we have seen that 11 states are consistently exercising the power of the PGT over the period of our analysis, i.e., 2011-12 to 2021-22. We present average PGT collection per lakh vehicles for 11 states in Table 9. It shows that average PGT collection is the highest in Himachal Pradesh (Rs. 6,677 per lakh vehicle). Average PGT collection in Goa is the second highest with Rs. 3,745 and it is followed by Haryana (Rs. 3,590). Since the objective of this exercise is to understand revenue potential of states from the PGT, given the scale and composition of stock of vehicles, we consider Himachal Pradesh as a bench mark state for our analysis. Therefore, a discussion on PGT structure and rates across categories of vehicles in Himachal Pradesh could help other states to comprehend the design of PGT.

Table 9: Average PGT Collection (Net of Entry Tax and Tolls on Road) (Rs. per one lakh vehicle)

State	Average of 2011-12 to 2019-20
Assam	300.96
Goa	3,745.25
Gujarat	1,353.69
Haryana	3,589.60
Himachal Pradesh	6,676.59
Maharashtra	17.64
Manipur	380.24
Meghalaya	815.22
Mizoram	1,449.08
Nagaland	942.04
Odisha	18.88

Source: Estimated

5.1 Structure of PGT in Himachal Pradesh

Himachal Pradesh holds significance in the context of PGT, primarily attributable to two principal factors in the design and structure of PGT. Firstly, the adoption of a relatively simple annual taxation system for majority of vehicles (except two-wheelers, cars and jeeps), and secondly, highest average PGT collection per lakh of vehicle across states. As delineated in Table 10, the taxation structure in Himachal Pradesh is characterized by the application of a simplified annual tax structure, distinguishing it from other states where vehicles are subject to monthly or quarterly taxes as well as tax method varies across categories of vehicles too (see Appendix B for details). This distinction assumes a pivotal role in fostering operational efficiency within the realm of potential PGT collection. Tax structure of Himachal Pradesh has remained stable over the years, except a hike in the annual tax rate on trailers in 2019-20.

Table 10 summarizes the category-wise tax (PGT) rate in Himachal Pradesh for the period 2012-13 to 2019-20. In Appendix A we present PGT structure of states in details.

Table 10: PGT Rate Structure in Himachal Pradesh

Year	Bus ¹	Light Vehicle Motor (Passenger) ¹	Light Vehicle Motor (Goods) ²	Multi-axled Articulated Vehicle ²	Tractor ²	Trailer ²	Tractor and Trailer (Average) ²	Taxi ¹	Jeep ³	Car (% of Price) ^{3*}	Two-wheeler (% of Price) ^{3*}
2012-13	500	200	1500	1500	1500	1500	1500	350	1500	2.5	3
2013-14	500	200	1500	1500	1500	1500	1500	350	1500	2.5	3
2014-15	500	200	1500	1500	1500	1500	1500	350	1500	2.5	3
2015-16	500	200	1500	1500	1500	1500	1500	350	1500	2.5	3
2016-17	500	200	1500	1500	1500	1500	1500	350	1500	2.5	3
2017-18	500	200	1500	1500	1500	1500	1500	350	1500	2.5	3
2018-19	500	200	1500	1500	1500	1500	1500	350	1500	2.5	3
2019-20	500	200	1500	1500	1500	2500	2000	350	1500	2.5	3

Note: *-ex-showroom price of the vehicle. ¹-Per Seat Per Annum (PSPA), ²-Per Vehicle Per Annum, ³-Life Time Tax (or One Time Tax) at the time of registration of the Vehicle.

Source: Compiled from Road Statistics Yearbook (various years) of the MoRTH.

5.2 Category-wise Stock of Vehicles in Himachal Pradesh

All issues related to data limitations (negative values, sudden increase/ decrease, zero values in the stock of vehicles), apply for Himachal Pradesh also. For instances, increase in the stock of LMV (passenger) in 2019-20 is substantial from the immediate previous year. Similarly, stock of buses falls in 2019-20 as compared to 2018-19. It shows that data on vehicles available in the public domain needs careful scrutiny.

Table 11: Category-wise Stock of Vehicles in Himachal Pradesh (Nos.)

Year	Bus	LMV (Passenger)	LMV (Goods)	Multi Axled Articulated Vehicle	Tractors and Trailers	Taxi	Two wheeler (New Registration)	Four Wheeler (New Registration)	Jeep (New Registration)
2012-13	7,714	3,408	52,084	51,019	18,679	23,794	49,058	16,352	1,307
2013-14	7,711	3,604	57,796	54,050	20,018	24,763	50,445	27,812	1,815
2014-15	8,562	3,758	62,268	55,826	18,827	25,547	60,817	29,560	1,786
2015-16	10,814	1,717	60,016	52,832	18,206	24,988	61,333	32,990	2091
2016-17	1,920	1,554	75,321	51,261	-5,770	25,027	72,433	40,148	2,708
2017-18	7,149	2,296	87,977	41,739	-5,671	21,884	79,658	46,955	0
2018-19	7,703	2,318	93,087	40,211	3,960	23,274	76,162	48,912	0
2019-20	3,597	56,018	50,520	63,567	22,338	24,241	71,740	97,434	0

5.3 Estimation of Revenue from PGT for Himachal Pradesh

To estimate revenue potential of PGT for Himachal Pradesh based on tax rate and stock of vehicles across categories by the following method:

$$\begin{aligned}
 \text{Potential PGT}_{it} = & 500 \times \text{Bus}_{it} + 200 \times \text{LVM (Passenger)}_{it} + 1500 \times \\
 & \text{LVM (Goods)}_{it} + 1500 \times \text{Multi-axle and articulated vehicle}_{it} + 1500 \times \\
 & \text{Tractor and Trailer}_{it} + 1500 \times \text{Bus}_{it} + 350 \times \text{Taxi}_{it} + 0.03 \times \text{Two Wheeler}_{it} \times \\
 & \text{Average Price of Two Wheeler} + 0.02 \times \text{Cars}_{it} \times \text{Average Price of Cars} + 1500 \times \\
 & \text{Jeep}_{it}
 \end{aligned}$$

(4)

Where, i stands for state (say Himachal Pradesh) and t stand for year (say 2012-13).

Here our assumptions are as follows:

Bus: Average Number of Seat is 50

LMV (Passenger): Average Number of Seat is 3

Taxi: Average Number of Seat is 3

2 Wheeler: Average price of Two Wheeler in 2019-20 is Rs. 70,000 and LTT is 3% of Value of the Vehicle

4 Wheeler: Average price of Four Wheeler in 2019-20 is Rs. 750,000 and LTT is 2% of Value of the Vehicle

We assume that average price for two wheeler and four wheeler in 2019-2020 are Rs. 70,000 and Rs. 750,000 respectively. For other years, we have estimated the prices of two-wheeler and four wheeler by using *Wholesale Price Index (WPI) of Manufacture of Motor Vehicles* (Base 2011-12=100). The estimation process is presented as follows:

$$\text{WPI Deflector}_t = \frac{\text{WPI}_t}{\text{WPI}_{2019-2020}}$$

Where,

‘ t ’ is year, 2011-12, 2012-13...

By using WPI deflector, prices of two wheeler and four wheeler are estimated as follows:

$$\text{Two Wheeler Price}_t = 70,000 \times \text{WPI Deflector}_t$$

$$\text{Four Wheeler Price}_t = 750,000 \times \text{WPI Deflector}_t$$

Apart from tax base (here stock of vehicles) and tax rate (here PGT rate structure), tax collection also depends on tax compliance and tax efficiency. Tax compliance also a function of tax efficiency apart from several other factor like tax morale, ease of tax compliance (e.g., certainty and stability in the tax structure, ease of tax payment). The rationale for this exercise is to see if our estimated PGT lies within a reasonable range of proximity with the actual PGT collection in Himachal Pradesh. If the deviation between two (actual vs. estimated) is very high, it will imply that there could be problems in capturing the tax base correctly, tax efficiency and tax compliance are not up to the mark, there could problem in our assumptions (as presented above). We present the estimated PGT collection along with actual PGT collection of HP for the period 2012-13 to 2019-20 in Table 12. For the period 2013-14 to 2016-17, the error of our estimation varies between 1 to 7% of either sides (Column F in Table 12) which is within reasonable range of acceptance (<10%), given the data constraints (as presented in Table 11).

Table 12: Revenue Potential of Himachal Pradesh in PGT Collection (Rs. Lakh)

Year	PGT (Per Annum) (A)#	PGT (OTT - from two wheeler, four-wheeler and jeep) (B)	Estimated PGT (C=A+B)	Actual PGT (D)	Difference between Actual PGT and Estimated PGT (E=D-C)	Error in Estimation (%) (F=E/D*100)	Average Price of a Two wheeler (Rs.)	Average Price of a Four Wheeler (Rs.)	WPI _t	WPI deflator*
2012-13	4,109	3,697	7,806	10,139	2,333	23	62,847	673,362	103	0.90
2013-14	4,274	5,912	10,186	10,495	308	3	65,659	703,493	107	0.94
2014-15	4,575	6,567	11,141	11,005	-136	-1	67,127	719,214	110	0.96
2015-16	5,029	7,257	12,286	11,528	-759	-7	67,677	725,109	111	0.97
2016-17	3,012	8,765	11,777	12,137	360	3	67,493	723,144	110	0.96
2017-18	4,326	10,399	14,725	11,170	-3,555	-32	67,677	725,109	111	0.97
2018-19	4,324	10,873	15,197	10,438	-4,759	-46	68,961	738,865	113	0.99
2019-20	3,733	20,027	23,759	10,403	-13,356	-128	70,000	750,000	115	1.00

Note: #-Sum of PGT on Buses, LMV (Passenger & Goods), Multi-Axled Articulated Vehicles, Tractors and Trailers. *-WPI Deflator = $WPI_t/WPI_{2019-20}$, t stands for year.

To estimate revenue potential from the PGT for other states, we consider 2013-14 as a benchmark year. So, we apply average prices of two-wheeler and four-wheeler of 2013-14 along with the PGT structure of Himachal Pradesh on the category-wise stock of vehicles for other states.

5.4 State-wise Projections of Stock of Vehicles for 2020-21 and 2021-22

For each state, we project cumulative registration of each category of vehicles for 2020-21 and 2021-22 by using the following specification in regression (OLS) model:

$$V_{ik} = \alpha_0 + \beta_1 \text{Year}_i + \sum_{i=1}^{n-1} \beta_k \times S_i + \mu_i$$

Where,

V_{ik} is the cumulative registration of kth category vehicle in the ith state

β_1 is the coefficient of the trend (as measured by years)

S_i is a state dummy, where one state (among all states) we have selected as a base state

n is total number of states

β_k is the coefficient of the state dummy

Firstly, state-specific prediction of cumulative registration of each category of vehicles is carried out for 2020-21 and 2021-22 based on category-wise existing vehicles registration data across states for the period 2011-12 to 2019-20. Secondly, we deduct the cumulative registration of each category of vehicles of 2005-06 and 2006-07 from the predicted registration of vehicles for 2020-21 and 2021-22 for each state and each category of vehicles to get cumulative stock of vehicles for 2020-21 and 2021-22. In this analysis, we assume that average growth rate for each category of vehicles will remain same across states.

For two wheelers, cars and jeep, immediately previous year's cumulative registration figures are subtracted from the current cumulative registration figures to get newly registered vehicles of the current year. It is to be noted that two wheelers, cars and jeeps attract onetime PGT at the time of registration.

6. Estimation of Revenue Potential from the PGT

We apply PGT rate structure of Himachal Pradesh (along with associated assumptions, as presented above) as it was prevailing in 2013-14 across states (for whom we have data of category-wise stock of vehicles over the years) to estimate revenue potential from the PGT for 2013-14 and 2021-22. In Table 13, we present state-wise potential PGT collection along with actual PGT collection. Given the stock of vehicles across categories, revenue potential in PGT differs across states. Notable disparities between actual and potential salaries are evident, with Andhra Pradesh, Bihar, Karnataka, Kerala, and Madhya Pradesh have significant revenue potential from the PGT. Aggregate revenue potential from the PGT in 2013-14 is estimated to be Rs. 1,361,294 lakh whereas the actual PGT collection was Rs. 163,622 lakh in 2013-14. Therefore, there was gap of Rs. 11,97,672 lakh (or Rs. 11,976.72 crore) in the PGT collection for the year. The gap in the PGT collection has widened in 2021-22, as the estimated revenue potential is Rs. 29,46,071 lakh whereas actual collection was Rs. 18,680 lakh. Therefore, in 2021-22 states could have generated additional Rs. 29,27,391 lakh (Rs. 29,273.91 crore) in the PGT collection. This analysis shows that, if states implement the PGT by adopting the rate structure of Himachal Pradesh, there will be additional revenue generations from the PGT. This revenue could help states to fill the gap in infrastructure financing.

Table 13: State-wise Potential and Actual PGT (in Rs lakhs)

State	2013-14		2021-22	
	Actual PGT (Rs. lakh)	Potential PGT (Rs. lakh)	Actual PGT (Rs. lakh)	Potential PGT (Rs. lakh)
Andhra Pradesh*	-	2,55,810	-	1,01,136
Arunachal Pradesh	-	3,609	-	13,660
Assam	248.00	23,558	22.73	16,157
Bihar**	-	30,130	3.27	2,58,040
Goa	1,997.93	6,285	1,320.62	14,018
Gujarat	83,355.86	78,325	1,144.06	2,14,806
Haryana	48,122.40	55,214	594.12	45,706
Himachal Pradesh	10,494.70	10,186	9,918.21	50,576
Karnataka	-	77,416	-	7,60,284
Kerala	-	1,46,289	0.04	85,092
Madhya Pradesh#	5,125.38	72,508	1,134.70	6,06,085
Maharashtra	2.03	1,14,419	516.97	1,26,544
Manipur	111.28	2,723	47.28	13,924
Meghalaya	492.48	2,723	1,254.5	15,843
Mizoram	261.53	929	538.9	14,944
Nagaland	1,079.08	2,389	2,133.52	33,986
Odisha	-76.24	22,876	51.41	39,960
Punjab	-	1,48,008	-	37,857
Rajasthan	-	58,644	-	69,406
Sikkim	-	350	-	12,622
Tamil Nadu	-	1,06,237	-	81,267
Tripura	-	2,638	-	13,442
Uttar Pradesh##	58.31	1,04,563	0.02	1,53,035
West Bengal	73.75	35,465	-	1,67,682
Total	1,63,621.55	13,61,294	18,680.35	29,46,071

Notes: *-includes Telangana, **-includes Jharkhand, #-includes Chhattisgarh, ##-includes Uttarakhand.

6.1 Costs of Tax Collection from Motor Vehicles

We analyse the *costs of tax collection vis-à-vis actual tax collection* for four states (viz., Goa, Gujarat, Haryana, and Himachal Pradesh) in Table 14. In many states the Department of Transports administers the PGT along with Motor Vehicles Tax (MVT). Therefore, data on costs of tax collection may not be available separately for the PGT for some states. To overcome this data constraint, we have compiled costs of tax collection of the MVT along with the PGT (if available separately) otherwise we have taken Costs of Tax Collection on MVT. We present total costs of tax collection in vehicle taxes (i.e., MVT and PGT) as percentage total tax collection (i.e., combined revenue from the MVT and the PGT) in Table 14. It shows that costs of tax collection is the highest in HP (10.3% in 2021-22) followed by Gujarat (4.2% in 2021-22). If we consider HP as benchmark, costs of tax collection would be at most 10% of the collected taxes.

Table 14: Costs of Tax Collection from Motor Vehicles

State	Budget description (Budget code)	Cost of Tax Collection (Rs. Lakh)				Tax Collection (Rs. Lakh)*	
		2013-14	% of Tax Collection	2021-22	% of Tax Collection	2013-14	2021-22
Goa	Taxes on Vehicles (2041)	387		510		15,391	26,110
	Collection Charges Goods and Passengers (2045-104)	67		87		38,641	2,231
	Total	454	0.8	597	2.1	54,032	28,341
Gujarat	Taxes on Vehicles (2041)	13,853		16,541		2,28,281	3,88,862
	Collection Charges Goods and Passengers (2045-104)	-		-		83,356	1,144
	Total	13,853	4.4	16,541	4.2	3,11,637	3,90,006
Haryana	Taxes on Vehicles (2041)	1,872		7,181		1,09,486	3,26,461
	Collection Charges Goods and Passengers (2045-104)	242		192		49,745	594
	Total	2,114	1.3	7,372	2.3	1,59,231	3,27,056
Himachal Pradesh	Taxes on Vehicles (2041)	641		1,264		20,781	51,003
	Collection Charges Goods and Passengers (2045-104)	3,430		5,016		10,495	9,918
	Total	4,071	13.0	6,279	10.3	31,275	60,922

Note: *-Total tax collection against Taxes on Vehicles (0041) and Taxes on Goods and Passengers (0042)

Source: Compiled from the CAG's State Finance Account (various years).

7. Whether PGT Collection influence GST collection across States?

In this section, we assess GST (or equivalent revenue that is subsumed into GST) capacity and efficiency during the pre-GST period (2012-13 to 2016-17) as well as the post-GST period (2018-19 to 2021-22). Since the data of revenue that is subsumed into GST available for only 2015-16 for Arunachal Pradesh, Gujarat, and Haryana, we exclude them from our analysis for the pre-GST period. For the post-GST period, we consider all 28 states (18 major states and 10 minor states) in our analysis. We consider state-wise revenue subsumed into GST (as available from the GST portal) for the pre-GST analysis for the post-GST analysis we consider State GST collection (including IGST settlement on SGST account) as available from State Finance Accounts for the period 2018-19 to 2021-22. For all public finance related data we rely on State Finance Accounts data. We compile state-wise nominal Gross State Value Added (GSVA) data

at basic prices (2011-12 series) from the Ministry of Statistics and Programme Implementation (MOSPI) website. We exclude 2017-18 from our analysis, as being the transition year there was settlement of transitional credits on the state as well the Union accounts of GST collection and therefore may not unreflect actual potential of the GST collection across states. The data of total forest area and geographical area are compiled from India State of Forest Reports (FSI 2021, 2019, 2017, 2015, 2013). We use average values for years in between two successive surveys.

7.1 Methodology and Sources of Data

The study aims to assess the GST capacity and efficiency of Indian states from the fiscal year 2012-13 to 2021-22, employing a time-variant truncated panel Stochastic Frontier Approach (SFA). The analysis utilizes a maximum likelihood (ML) random-effects time-varying inefficiency effects model, a methodology developed by Battese and Coelli (1995). The *sfp* command in Stata (version 17), as refined by Belotti et al. (2012), is employed for estimation. Battese and Coelli's approach simultaneously estimates parameters of the stochastic frontier and the inefficiency model, and mitigates potential bias. This technique incorporates time-varying inefficiency, capturing observable heterogeneity through maximum likelihood estimation. The study's detailed methodology and the SFA model framework are expounded in Mukherjee's (2020) work.

The entire timeframe from 2012-13 to 2021-22 is segmented into two distinct sub-periods: the pre-GST period spanning 2012-13 to 2016-17 and the post-GST period covering 2018-19 to 2021-22. This division allows for a nuanced examination of tax efficiency and capacity functions during these two distinct phases. The research employs this framework to delve into the complex dynamics of GST performance, providing insights into how states have managed tax capacity and efficiency before and after the introduction of the Goods and Services Tax:

Pre-GST model Specification 1

GST Capacity Estimation

$$\ln\text{sgst} = \beta_0 + \beta_1 \ln\text{gsva} + \beta_2 \ln\text{gsva2} + \beta_3 \text{mfg_agri} + \beta_4 \text{service_agri} + \beta_5 \text{tfa} + \beta_6 \text{minorstate} * \ln\text{gsva} + V_{it} + U_{it}$$

GST inefficiency estimation

$$U_{it} = \delta_0 + \delta_1 (\ln\text{pcgsva}) + \delta_2 (\ln\text{pcgsva2}) + \delta_3 (\text{sgst_otr}) + \delta_4 (\text{dumpgt}) + W_{it}$$

Post-GST model Specification 2

GST Capacity Estimation

$$\ln\text{sgst} = \beta_0 + \beta_1 \ln\text{gsva} + \beta_2 \text{mfg_agri} + \beta_3 \text{service_agri} + \beta_4 \text{tfa} + \beta_5 \text{capex} + \beta_6 \ln\text{pop} + \beta_7 \text{covid} + V_{it} + U_{it}$$

GST inefficiency estimation

$$U_{it} = \delta_0 + \delta_1 (\ln\text{pcgsva}) + \delta_2 (\text{sgst_otr}) + \delta_3 (\text{gstccall_sgst}) + \delta_4 (\text{grants_revex} * \text{minor_states}) + W_{it}$$

We present descriptions of variables in Table 15.

Table 15: Descriptions of Variables

Variable Name	Variable Description
<i>lnsgst</i>	log(state's goods and service tax collection in Rs. lakh)
<i>lngsva</i>	log(gross state value added in Rs. lakh, at basic prices, current price 2011-12 series)
<i>lngsva²</i>	Square of lngsva
<i>mfg_agri</i>	Ratio of percentage share of <i>manufacturing sector</i> in GSVA and the percentage share of <i>agriculture, fishing and forestry</i> in GSVA.
<i>service_agri</i>	Ratio of percentage share of <i>tertiary sector</i> in GSVA and percentage share of <i>agriculture, fishing and forestry sector</i> in GSVA.
<i>lnpop</i>	Natural logarithm of population (in hundred) of the state
<i>tfa</i>	Percentage share of total forest area in total geographical area of a state
<i>capex</i>	Percentage share of public capital expenditure in GSVA.
<i>minor_state</i>	Dummy variable taking value 1 if the states are Assam, Arunachal Pradesh, Himachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, Tripura, and Uttarakhand, and 0 otherwise.
<i>minor_state*lngsva</i>	Interaction Dummy of minor_state and lngsva
<i>covid</i>	Dummy variable taking value 1 if the year is 2020-21 and 0 otherwise
<i>grants_revex</i>	Share of grants-in-aid from the Union government in total revenue expenditure of a state (%)
<i>grants_revex*minor_state</i>	Interaction dummy of minor_states and grants_revex
<i>lnpcgsva</i>	Natural logarithm of per capita gross state value added (basic prices, current prices 2011-12 series)
<i>lnpcgsva²</i>	Square of lnpcgsva
<i>dum_pgt</i>	Dummy variable takes value 1 if there is positive revenue collection in a state from the PGT (net of entry tax) and 0 otherwise
<i>sgst_otr</i>	Share of State GST (including IGST settlement) in Own Tax Revenue (OTR, %)
<i>gstccall_sgst</i>	GST compensation receipts (from GST compensation fund as well as back-to-back loans in lieu of shortfall in GST compensation cess collection) as percentage of State GST collection (SGST, including IGST settlement) (%)

Source: Authors

7.2 Results and Discussions

The estimated results of tax capacity and tax efficiency are presented in Table 16. The results of the analysis show that the scale of the economic activity of states as measured by *lngsva* and the structural composition of the economy (as measured by the share of manufacturing and services sector vis-à-vis agriculture sector in GSVA) are major factors determining GST capacity (Table 16) for the pre- and post-GST periods. We find a non-linear relationship

between *lngsva* and GST collection for the pre-GST period. This suggests that with increasing *lngsva*, the GST capacity first increases and upon further increasing GST capacity decreases.

States where the shares of manufacturing and services in GSVA are higher than that of agriculture, have higher GST capacity. States having higher share of total forest area as in geographical area of the state have lower GST capacity. Larger share of forest cover reduces opportunities to expand economic activities in a state. In other words, having higher coverage of forests restrict activities which constraints expansion of the economy of a state. For post-GST period, states having higher public capital expenditure (as percentage of GSVA) have higher GST capacity. This indicates that public capital expenditures help a state to improve GST capacity. We also introduce a dummy for the Covid-19 pandemic (1 for 2020-21, 0 otherwise) to control for the impact of the Covid-19 pandemic on GST capacity as well as GST efficiency for the post-GST period. We see that the GST capacity during the Covid-19 pandemic was lower vis-à-vis other years. However, there was no impact of the Covid-19 pandemic on the tax (GST) efficiency.

The estimated results for tax inefficiency function show that per capita GSVA (*lnpcgsva*) influences the GST efficiency. For pre-GST period, there is non-linear relationship between them *lnpcgsva* and GST efficiency. GST efficiency improves with increasing per capita GSVA (*lnpcgsva*) and after a point it decreases with further increase in the per capita GSVA. The analysis shows that states having higher dependence on the SGST in Own Tax Revenue (OTR) have higher tax efficiency. This shows that the states' effort in collecting SGST is conditional on the dependence of that revenue in overall own tax revenue mobilisation of the state. Furthermore, there is a positive relationship between GST compensation receipts (from all sources) as percentage of SGST collection and tax efficiency. This implies that GST compensation did not make states complacent, rather they put larger tax efforts with increasing GST compensation receipts. Grants-in-aids from the Union government finance a large part of revenue expenditure (*grants_revex*) for minor states (*minor_states*) vis-à-vis major states. We find that there is a positive and significant relationship between the interaction dummy of *grants_revex* and *minor_states* (viz., *grants_revex*minor_states*) with tax inefficiency. This implies that with increasing grants-in-aids as percentage of total revenue expenditure, GST efficiency of minor states declines.

For the pre-GST regime period, we find that states where PGT was operational had higher GST efficiency. Prior to the introduction of the GST, enforcement wing of the Department of Transports used to scrutinize material and location-based tax compliance at check posts and state border check posts. Enforcement of compliance in the PGT used to play a very important role in catching default VAT / State excise payers.

For post-GST period, however we have not find any impact of PGT on GST efficiency. After the GST introduction, PGT collection has declined. Removal of border check posts may have impact on PGT collection. On the other hand, since there is substantial fall in PGT collection, state transport department has put little effort to catch the tax defaulters and therefore cross-compliance of GST collection may not have any role. In absence of check posts, tax administration's capacity to enforce/ verify tax compliance in the PGT has reduced which may have resulted in the fall of PGT collection.

Table 16: Estimated Results of GST Capacity and Efficiency of States

	<i>Pre-GST SFA model (2012-13 to 2016-17)</i>			<i>Post-GST SFA model (2018-19 to 2021-22)</i>		
lnsgst	Coeff		Std. err.	Coeff		Std. err.
<i>Stochastic Frontier</i>						
lngsva	3.515	***	0.324	0.899	***	0.031
lngsva2	-0.076	***	0.010			
mfg_agri	0.052	**	0.024	0.022	*	0.013
service_agri	0.065	**	0.022	0.090	***	0.009
tfa	-0.004	**	0.002	-0.004	***	0.001
capex				0.024	***	0.003
minor_state*lngsva	-0.021	***	0.004			
lnpop				0.054	**	0.023
covid				-0.059	***	0.020
constant	-23.758	***	2.645	-2.913	**	0.327
<i>Inefficiency function</i>						
lnpcgsva	-3.697	**	1.463	0.620	***	0.160
lnpcgsva ²	0.162	**	0.065			
sgst_otr	-0.014	***	0.002	-0.022	***	0.008
dum_pgt	-0.087	**	0.038			
gstccall_sgst				-0.003	*	0.002
grants_revex*minor_states				0.014	***	0.004
constant	22.364	**	8.233	-6.714	***	1.880
<i>Specification of inefficiency variance function (Usigma)</i>						
constant	-4.063	***	0.618	-3.733	***	0.462
<i>Specification of idiosyncratic error variance function (Vsigma)</i>						
constant	-4.352	***	0.802	-5.757	***	0.473
<i>Diagnostic Stat</i>						
sigma_u	0.131	**	0.041	0.155	***	0.036
sigma_v	0.113	**	0.046	0.056	***	0.013
lambda	1.156	***	0.085	2.752	***	0.044
gamma	0.572			0.887		
Basic Information						
Number of Observations	122.000			112.000		
Number of Groups	25			28		
Wald chi2	10542.890	***		17825.490	***	
Prob>chi	0.000			0.000		
Log-Likelihood	41.449			114.602		
Mean Efficiency	0.605			0.904		

Note: ***, ** and * imply estimated z-statistic is significant at 0.01, 0.05 and 0.10 level respectively.

Source: Computed

With the increasing penetration of Electric Vehicles (EVs) both in passenger and goods transport fleets in India, it will be important to explore possibilities of shifting point of taxation from owning the vehicle (e.g., registration fee and associated taxes) and consumption of fuels (fossil) to uses (mobility) of the vehicles. Any tax on mobility of the vehicles could be introduced using the provisions under the PGT Act of state governments.

8. Vehicle Mileage Travelled (VMT) Tax

The vehicle mileage traveled (VMT) tax proposes taxing vehicles based on the miles they travel instead of their fuel consumption. This innovative approach collects mileage data and allocates tax liabilities accordingly.

The rationale for the VMT tax lies in the principle of fairness and sustainability in the financing road networks. Unlike traditional fuel taxes, which are becoming increasingly inequitable due to the rise of fuel-efficiency of vehicles and increasing penetration of electric vehicles (including hybrid vehicles),⁸ the VMT tax could ensure that all vehicle users contribute appropriately to the costs of road damages and congestions they cause. It is to be noted that electricity is not taxed as much as fossil fuels.

Tax base of VMT tax is the vehicle miles travelled and it is closely aligns with the concept of "user fees" on roads. Those who utilizes the road more often will pay more VMT tax as compared to those who uses less. A suitable design of VMT tax may satisfy all canons of taxation (viz., equity, certainty, convenience, and economy). This approach ensures that the burden of funding transportation infrastructure is distributed more equitably across all vehicle users, regardless of their choice of fuel/ energy.

8.1 Drivers for VMT Tax

"Electric vehicles (EVs) and sustainable transportation modes are all the rage. In many ways, that's a good thing. Still, this shift to environmentally-sound travel solutions has diminished the returns of most pre-existing taxation systems and sent shockwaves through federal and state-level governments in the United States. While the motor fuel tax has served its purpose by prioritizing alternative fuels over petroleum and mitigating the negative impacts of pollution and traffic congestion, its relevance dwindles as fuel consumption declines. ...

As fuel tax revenues decline due to EVs and improved fuel efficiency, exploring alternative funding mechanisms like VMT fees becomes imperative for sustainable transportation funding. The timeline of VMT tax initiatives, political acceptance from diverse stakeholders, privacy considerations, and the demonstrated benefits all contribute to the growing viability of this approach." (Team Cardata, 2023)⁹

Therefore erosion of the motor fuel tax base – due to increasing penetration of Electric Vehicles (EVs) and increasing fuel efficiency of on-road vehicles fleet – is the major driver to go for VMT.

8.2 Rationale for VMT Tax

Externalities: VMT tax addresses the externalities associated with driving a vehicle, such as damages caused to roads, congestion, and air pollution. By charging a vehicle based on the distance it travels, this tax incentivizes more efficient use of roadways and encourages alternatives like public transports, thereby reducing negative externalities.

Congestion Management: With urbanization and population growth, congestion of road space in cities and towns in India has become a pressing issue in many states. VMT tax could provide

⁸ As fuel tax paid per unit of distance travelled is falling.

⁹ <https://cardata.co/blog/vehicle-mileage-taxes-vmt/> (last accessed on 27 January 2024).

a mechanism to manage congestion by charging higher rates during peak hours or in congested areas. This dynamic pricing may discourage unnecessary trips and incentivize carpooling or using alternative modes of transports (e.g., public transports), parking of vehicles outside the congested zones, etc.

Urbanisation: As urbanisation expands, the strain on transportation infrastructure increases. Traditional funding source like fuel taxes and taxes on vehicles (e.g., road tax/PGT) struggle to keep the pace with the increasing demand for financing transport infrastructure. The VMT tax may be efficient to generate more revenue than the present taxes on either on fuels or vehicles.

Road Repair and Maintenance: Roads degrade over time due to usage, weather conditions, and other factors. VMT tax could provide a reliable revenue stream for road repair and maintenance, ensuring that those who contributes more wear and tear to the infrastructure bears a fairer share of the costs.

8.3 Administrative Challenges of Implementing a VMT Tax

Considering number of vehicles running on roads, the administration of VMT tax may face challenges like collecting mileage recording, privacy considerations, raising tax demands/invoice and collecting due taxes.

Mileage Recording

Recording distance that a vehicle travels on roads is a fundamental requirement for implementing the VMT tax. Several options exist, each of them have own set of complexities and costs:

Odometer Readings: This method involves manual reporting of readings either through self-reporting with regular intervals or third party reporting (e.g., reporting by fuel stations, EV charging stations, emissions inspections centres, or any other certified authorities). Though this is relatively a simple method, ensuring accurate reporting of reading may not be free from ‘mileage fraud’ by tampering the odometer reading.

Automatic Vehicle Identification (AVI): AVI devices, such as RFID tags, provide estimates of mileage based on interactions with roadside or fuelling station infrastructure. While less intrusive than GPS-based systems, they still require widespread infrastructure deployment.

On-Board Units (OBUs): OBUs are sophisticated devices that plug into a vehicle's on-board diagnostic port, enabling real-time mileage tracking. While offering high accuracy and potential for variable tax rates, they require significant upfront investment and may not be compatible with older vehicles.

Privacy Considerations

Studies examining VMT tax schemes have consistently highlighted privacy as a key consideration, with participants expressing apprehension about the potential invasion of their privacy rights by the government.

Addressing privacy concerns is a paramount for the successful implementation of VMT tax systems. One potential solution could be the involvement of private firms in data collections, rather than relying solely on the government authorities. By entrusting data collection to private

entities, there may be a perceived increase in the protection of individuals' privacy rights, potentially alleviating some of the apprehension surrounding VMT taxation.

Invoicing and Tax Collection

Once mileage is recorded, invoicing and collecting taxes may pose challenges, especially from numerous vehicle owners in India. Depending on the mileage recording system, invoices can be issued annually, monthly, or even per trip basis. Integrating VMT taxes into the existing electronic toll collection system like **FASTag bills** may be efficient as well as convenient of vehicle owners. Effective enforcement mechanisms must be in place to deter tax evasions and ensure tax integrity.

We present the problems and possible prospects (solutions) as follows:

Problems	Prospects
Political acceptance from diverse stakeholders <i>a) Such a tax could burden the trucking industry and clear the way for increased pricing on consumer goods.</i> <i>b) It would be challenging to levy taxes on individuals who travel across state lines, as they would cause damage to the roads of multiple states but only pay taxes in the state of their residence.</i> <i>c) A complex approach risks becoming excessively convoluted for states and taxpayers, reducing transparency and hindering effective tax collection.</i>	<ul style="list-style-type: none"> • Drying up of revenue stream from the existing taxes on vehicles may force the political parties or alliance in the governments to cut public expenditures, and therefore may reduce their prospects to get re-elected. • Though VMT has not yet been approved in Texas, an unexpected collaboration between Republicans and Democrats has put the prospect of a mileage tax in a positive light.
Environmental Issues <i>Environmental groups worry that the vehicle mileage tax might discourage fuel-efficient and electric vehicles, potentially favouring petroleum-powered cars.</i>	<ul style="list-style-type: none"> • Support is growing for mileage-based fees, special rates for low-income drivers, and rates linked to vehicle pollution levels. Policies should align with efforts to reduce carbon emissions and combat climate change.
Privacy considerations: <i>Data security concerns become particularly significant if GPS tracking is incorporated into the system. Understandably, individuals may be reluctant to agree to constant vehicle location monitoring by the government. However, these concerns can be addressed.</i>	<ul style="list-style-type: none"> • The OReGo pilot program in Oregon deletes collected data after 30 days. • Limiting data collection to essential information could mitigate privacy and security risks. • A private company could act as an intermediary, collecting GPS data and controlling the information transferred to the government.
Demonstrated benefits	<ul style="list-style-type: none"> • The rationale behind this approach is simple—the heavier the car, the more damage it causes to the roads, while wear and tear decrease with increased axles.
Higher expenses <i>a) Implementing the new tax would incur higher costs than the motor fuel tax. States would need to distribute specific hardware to vehicle owners for mileage tracking over millions vehicles.</i> <i>b) Implementing the vehicle mileage tax is complex and requires significant staffing and financial resources for the tax departments.</i>	<ul style="list-style-type: none"> • Returns from investments in tax administrations is always found much higher.
Mileage fraud <i>There is a potential for individuals to resort to mileage fraud as a means of reducing their tax burden, primarily if the government relies on data collected directly from vehicles. Verifying the accuracy of mileage data would be challenging, and</i>	<ul style="list-style-type: none"> • A more layered approach involves detailed GPS tracking. Although this method would require additional resources, it offers greater efficiency. • FASTag bills, which are an electronic toll collection system in operated by the National Highways Authority of India, uses radio

tools for altering vehicle mileage are readily available. Odometer fraud is already a prevalent issue, and implementing the pay-per-mile tax system could exacerbate the problem.	frequency identification (RFID) technology for making toll payments. Adoption of technology backed infrastructure could easily identify routes, distance travelled and the speed of movement of vehicles along the route. Hence, in principal the ecosystem could help to implement PGT based on actual movement of vehicles on roads in future. This will also facilitate automatic tax collection based on FATag system.
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8.3 Examples of VMT taxation

Oregon: Oregon's *OreGo pay-per-mile* system has been lauded as a way to maintain road and bridge funding while gas-based taxation diminishes. The program, which aims to reduce greenhouse gas emissions, is still fully recouping fees to offset the reduction in gasoline taxes.

Utah: In Utah, a *voluntary program* was launched in 2020, allowing EV drivers to pay per mile instead of a flat fee during annual registration.

Virginia: Virginia's Department of Motor Vehicles introduced the *Highway Use Fee* to compensate for reduced fuel taxes from fuel-efficient and electric vehicles.

Hawaii: Hawaii enacted mileage-based road usage legislation on July 1st, 2023. The state's Senate Bill 1534 abolishes the \$50 annual registration surcharge for electric vehicles (EVs). It introduces the option for owners to pay a registration surcharge or a per-mile road usage fee until June 2028. Those selecting the per-mile cost must provide odometer readings to the state.

•**Texas:** A Texas House panel has put forward a truck tax pilot program that would impose tariffs on commercial trucks, with the generated revenue specifically catering to road repairs.

9. Conclusions

We find that out of 28 Indian states, only 11 states are consistently collecting Passenger and Goods Tax (PGT) during the period 2011-12 to 2021-22. There is scope for reforms in this tax handle in terms of revising the tax rate structure, expanding the tax base and adopting technology driven tax administration. In this study we estimate state-wise revenue potential from the PGT in 2021-22 and found that together states could generate additional revenue of Rs. 29,274 crore, if they adopt the PGT design and structure of Himachal Pradesh. Given the stock and composition of vehicles fleet, revenue potential will vary across states.

Implementation of the PGT has positive externality in term of increasing efficiency in other taxes like GST and State excise. For example, we found that tax efficiency was higher for the revenue that is subsumed into the GST for states where the PGT was prevalent consistently. After the introduction of GST in 2017-18, PGT collections have fallen across all states. Removal of border check posts could be one reason behind this fall.

With the increasing penetration of Electric Vehicles (EVs) both in passenger and goods transport fleets in India, it will be important to explore possibilities of shifting point of taxation from owning the vehicle (e.g., registration fee and associated taxes) and consumption of fuels (fossil) to uses (mobility) of the vehicle. Any tax on mobility of the vehicles (like Vehicle Mileage Travelled Tax) could be introduced using the provisions under the PGT Act of state governments.

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Appendix

Appendix A

Tax base:

PGT is implemented on different category of vehicles by using different taxation approach. The tax base itself gets changed accordingly. Following tables summarize the tax bases for PGT.

List of Abbreviations:

PQ: Per Quarter

PSPQ: Per Seat Per Quarter

PSPA: Per Seat Per Annum

PSPM: Per Seat Per Month

OTT: One Time Tax

LTT: Life Time Tax

PA: Per Annum

VC: Vehicle Cost

SP: Selling Price

MT: Matric Tonnes

RLW: Registered laden weight

ULW: Unladen weight

GW: Gross Weight

VV: Value of Vehicle

PTPA: Per Ticket Per Annum

PSPY: Per Seat Per Year

Table A.1: Basis of PGT Taxtion of Auto Rickshaws across Indian States

State	Vehicle	Base	Year	Type	Doc
Andhra Pradesh	4 seater	PQ	2012	Auto rickshaws/ 3Wheelers	2011-12
Andhra Pradesh	6 seater	PSPQ	2012	Auto rickshaws/ 3Wheelers	2011-12
Andhra Pradesh	4 seater	PQ	2013	Auto rickshaws/ 3Wheelers	2012-13
Andhra Pradesh	6 seater	PSPQ	2013	Auto rickshaws/ 3Wheelers	2012-13
Andhra Pradesh	Goods	KG-PQ	2013	Auto rickshaws/ 3Wheelers	2012-13
Andhra Pradesh	4 seater	PQ	2015	Auto rickshaws/ 3Wheelers	2013-15
Andhra Pradesh	6 seater	PSPQ	2015	Auto rickshaws/ 3Wheelers	2013-15
Andhra Pradesh	Goods	KG-PQ	2015	Auto rickshaws/ 3Wheelers	2013-15
Andhra Pradesh	4 seater	PSPQ	2016	Auto rickshaws/ 3Wheelers	2015-16
Andhra Pradesh	6 seater	PSPQ	2016	Auto rickshaws/ 3Wheelers	2015-16
Andhra Pradesh	Goods	KG-PQ	2016	Auto rickshaws/ 3Wheelers	2015-16
Andhra Pradesh	4 seater	PSPQ	2016	Auto rickshaws/ 3Wheelers	2016-17
Andhra Pradesh	6 seater	PSPQ	2016	Auto rickshaws/ 3Wheelers	2016-17
Andhra Pradesh	Goods	KG-PQ	2016	Auto rickshaws/ 3Wheelers	2016-17
Andhra Pradesh	4 seater	PSPQ	2019	Auto rickshaws/ 3Wheelers	2017-19
Andhra Pradesh	6 seater	PSPQ	2019	Auto rickshaws/ 3Wheelers	2017-19
Andhra Pradesh	Goods	GVW-PQ	2019	Auto rickshaws/ 3Wheelers	2017-19
Andhra Pradesh	4 seater	PSPQ	2020	Auto rickshaws/ 3Wheelers	2019-20
Andhra Pradesh	6 seater	PSPQ	2020	Auto rickshaws/ 3Wheelers	2019-20
Andhra Pradesh	Goods	GVW-PQ	2020	Auto rickshaws/ 3Wheelers	2019-20
Arunachal Pradesh	Auto rickshaws/ 3Wheelers	OTT	2006	Auto rickshaws/ 3Wheelers	2011-12
Arunachal Pradesh	Auto rickshaws/ 3Wheelers	OTT	2006	Auto rickshaws/ 3Wheelers	2012-13
Arunachal Pradesh	Auto rickshaws/ 3Wheelers	OTT	2006	Auto rickshaws/ 3Wheelers	2013-15
Arunachal Pradesh	Auto rickshaws/ 3Wheelers	PA	2016	Auto rickshaws/ 3Wheelers	2015-16
Arunachal Pradesh	Auto rickshaws/ 3Wheelers	PA	2017	Auto rickshaws/ 3Wheelers	2016-17
Arunachal Pradesh	Auto rickshaws/ 3Wheelers	PA	2019	Auto rickshaws/ 3Wheelers	2017-19
Arunachal Pradesh	Auto rickshaws/ 3Wheelers	PA	2019	Auto rickshaws/ 3Wheelers	2019-20
Assam	Non-Transport	OTT	2011	Auto rickshaws/ 3Wheelers	2011-12
Assam	Transport	PA/PQ	2011	Auto rickshaws/ 3Wheelers	2011-12
Assam	Non-Transport	OTT	2013	Auto rickshaws/ 3Wheelers	2012-13

State	Vehicle	Base	Year	Type	Doc
Assam	Transport	PA/PQ	2013	Auto rickshaws/ 3Wheelers	2012-13
Assam	Non-Transport	OTT	2015	Auto rickshaws/ 3Wheelers	2013-15
Assam	Transport	PA/PQ	2015	Auto rickshaws/ 3Wheelers	2013-15
Assam	Non-Transport	OTT	2016	Auto rickshaws/ 3Wheelers	2015-16
Assam	Transport	PA/PQ	2016	Auto rickshaws/ 3Wheelers	2015-16
Assam	Non-Transport	OTT	2017	Auto rickshaws/ 3Wheelers	2016-17
Assam	Transport	PA/PQ	2017	Auto rickshaws/ 3Wheelers	2016-17
Assam	Non-Transport	OTT	2019	Auto rickshaws/ 3Wheelers	2017-19
Assam	Transport	PA	2019	Auto rickshaws/ 3Wheelers	2017-19
Assam	Non-Transport	OTT	2020	Auto rickshaws/ 3Wheelers	2019-20
Assam	Transport	PA	2020	Auto rickshaws/ 3Wheelers	2019-20
Bihar	Auto rickshaws/ 3Wheelers	OTT	2012	Auto rickshaws/ 3Wheelers	2011-12
Bihar	Auto rickshaws/ 3Wheelers	VC-OTT	2013	Auto rickshaws/ 3Wheelers	2012-13
Bihar	Passengers	OTT	2015	Auto rickshaws/ 3Wheelers	2013-15
Bihar	Goods	GVW-OTT	2015	Auto rickshaws/ 3Wheelers	2013-15
Bihar	Passengers	OTT	2016	Auto rickshaws/ 3Wheelers	2015-16
Bihar	Goods	GVW-OTT	2016	Auto rickshaws/ 3Wheelers	2015-16
Bihar	Passengers	OTT	2017	Auto rickshaws/ 3Wheelers	2016-17
Bihar	Goods	GVW-OTT	2017	Auto rickshaws/ 3Wheelers	2016-17
Bihar	Passengers	OTT	2019	Auto rickshaws/ 3Wheelers	2017-19
Bihar	Goods	GVW-OTT	2019	Auto rickshaws/ 3Wheelers	2017-19
Bihar	Passengers	OTT	2020	Auto rickshaws/ 3Wheelers	2019-20
Bihar	Goods	GVW-OTT	2020	Auto rickshaws/ 3Wheelers	2019-20
Chhattisgarh	Auto rickshaws/ 3Wheelers	VC-LTT	2012	Auto rickshaws/ 3Wheelers	2011-12
Chhattisgarh	Auto rickshaws/ 3Wheelers	VC-LTT	2013	Auto rickshaws/ 3Wheelers	2012-13
Chhattisgarh	Passengers	VC-LTT	2015	Auto rickshaws/ 3Wheelers	2013-15
Chhattisgarh	Goods	GVW-VC	2015	Auto rickshaws/ 3Wheelers	2013-15
Chhattisgarh	Passengers	VC-LTT	2016	Auto rickshaws/ 3Wheelers	2015-16
Chhattisgarh	Goods	GVW-VC	2016	Auto rickshaws/ 3Wheelers	2015-16
Chhattisgarh	Passengers	VC-LTT	2017	Auto rickshaws/ 3Wheelers	2016-17
Chhattisgarh	Goods	GVW-VC	2017	Auto rickshaws/ 3Wheelers	2016-17
Chhattisgarh	Passengers	VC-LTT	2019	Auto rickshaws/ 3Wheelers	2017-19
Chhattisgarh	Goods	GVW-VC	2019	Auto rickshaws/ 3Wheelers	2017-19
Chhattisgarh	Passengers	VC-LTT	2020	Auto rickshaws/ 3Wheelers	2019-20
Chhattisgarh	Goods	GVW-VC	2020	Auto rickshaws/ 3Wheelers	2019-20

State	Vehicle	Base	Year	Type	Doc
Goa	Auto rickshaws/ 3Wheelers	PA	2011	Auto rickshaws/ 3Wheelers	2011-12
Goa	Auto rickshaws/ 3Wheelers	PA	2011	Auto rickshaws/ 3Wheelers	2012-13
Goa	Passengers	PA	2014	Auto rickshaws/ 3Wheelers	2013-15
Goa	Goods	OTT	2014	Auto rickshaws/ 3Wheelers	2013-15
Goa	Passengers	PA	2016	Auto rickshaws/ 3Wheelers	2015-16
Goa	Goods	OTT	2016	Auto rickshaws/ 3Wheelers	2015-16
Goa	Passengers	PA	2017	Auto rickshaws/ 3Wheelers	2016-17
Goa	Goods	OTT	2017	Auto rickshaws/ 3Wheelers	2016-17
Goa	Passengers	PA	2019	Auto rickshaws/ 3Wheelers	2017-19
Goa	Goods	OTT	2019	Auto rickshaws/ 3Wheelers	2017-19
Goa	Passengers	PA	2020	Auto rickshaws/ 3Wheelers	2019-20
Goa	Goods	OTT	2020	Auto rickshaws/ 3Wheelers	2019-20
Gujarat	3 seater	SP-OTT	2011	Auto rickshaws/ 3Wheelers	2011-12
Gujarat	3-6 seater	SP-OTT	2011	Auto rickshaws/ 3Wheelers	2011-12
Gujarat	3 seater	VC-OTT	2013	Auto rickshaws/ 3Wheelers	2012-13
Gujarat	3-6 seater	VC-OTT	2013	Auto rickshaws/ 3Wheelers	2012-13
Gujarat	3 seater	VC-OTT	2015	Auto rickshaws/ 3Wheelers	2013-15
Gujarat	3-6 seater	VC-OTT	2015	Auto rickshaws/ 3Wheelers	2013-15
Gujarat	3 seater	VC-OTT	2016	Auto rickshaws/ 3Wheelers	2015-16
Gujarat	3-6 seater	VC-OTT	2016	Auto rickshaws/ 3Wheelers	2015-16
Gujarat	3 seater	VC-OTT	2017	Auto rickshaws/ 3Wheelers	2016-17
Gujarat	3-6 seater	VC-OTT	2017	Auto rickshaws/ 3Wheelers	2016-17
Gujarat	3 seater	VC-OTT	2019	Auto rickshaws/ 3Wheelers	2017-19
Gujarat	3-6 seater	VC-OTT	2019	Auto rickshaws/ 3Wheelers	2017-19
Gujarat	3 seater	VC-OTT	2019	Auto rickshaws/ 3Wheelers	2019-20
Gujarat	3-6 seater	VC-OTT	2019	Auto rickshaws/ 3Wheelers	2019-20
Haryana	Auto rickshaws/ 3Wheelers	-	2009	Auto rickshaws/ 3Wheelers	2011-12
Haryana	Passengers	PSPY	2013	Auto rickshaws/ 3Wheelers	2012-13
Haryana	Goods	PA	2013	Auto rickshaws/ 3Wheelers	2012-13
Haryana	Passengers	PSPY	2014	Auto rickshaws/ 3Wheelers	2013-15
Haryana	Goods	PA	2014	Auto rickshaws/ 3Wheelers	2013-15
Haryana	Passengers	PSPY	2016	Auto rickshaws/ 3Wheelers	2015-16
Haryana	Goods	PA	2016	Auto rickshaws/ 3Wheelers	2015-16
Haryana	Passengers	VV-OTT	2017	Auto rickshaws/ 3Wheelers	2016-17
Haryana	Goods	VV-OTT	2017	Auto rickshaws/ 3Wheelers	2016-17
Haryana	Passengers	VV-OTT	2017	Auto rickshaws/ 3Wheelers	2017-19
Haryana	Goods	VV-OTT	2017	Auto rickshaws/ 3Wheelers	2017-19
Haryana	Passengers	VV-OTT	2017	Auto rickshaws/ 3Wheelers	2019-20
Haryana	Goods	VV-OTT	2017	Auto rickshaws/ 3Wheelers	2019-20
Himachal Pradesh	Passengers	PSPA	2011	Auto rickshaws/ 3Wheelers	2011-12

State	Vehicle	Base	Year	Type	Doc
Himachal Pradesh	Goods	PA	2011	Auto rickshaws/ 3Wheelers	2011-12
Himachal Pradesh	Passengers	PSPA	2013	Auto rickshaws/ 3Wheelers	2012-13
Himachal Pradesh	Goods	PA	2013	Auto rickshaws/ 3Wheelers	2012-13
Himachal Pradesh	Passengers	PSPA	2015	Auto rickshaws/ 3Wheelers	2013-15
Himachal Pradesh	Goods	PA	2015	Auto rickshaws/ 3Wheelers	2013-15
Himachal Pradesh	Passengers	PSPA	2016	Auto rickshaws/ 3Wheelers	2015-16
Himachal Pradesh	Goods	PA	2016	Auto rickshaws/ 3Wheelers	2015-16
Himachal Pradesh	Passengers	PSPA	2017	Auto rickshaws/ 3Wheelers	2016-17
Himachal Pradesh	Goods	PA	2017	Auto rickshaws/ 3Wheelers	2016-17
Himachal Pradesh	Passengers	PSPA	2019	Auto rickshaws/ 3Wheelers	2017-19
Himachal Pradesh	Goods	PA	2019	Auto rickshaws/ 3Wheelers	2017-19
Himachal Pradesh	Passengers	PSPA	2020	Auto rickshaws/ 3Wheelers	2019-20
Himachal Pradesh	Goods	PA	2020	Auto rickshaws/ 3Wheelers	2019-20
Jammu and Kashmir	Auto rickshaws/ 3Wheelers	PSPQ	2012	Auto rickshaws/ 3Wheelers	2011-12
Jammu and Kashmir	Auto rickshaws/ 3Wheelers	PSPQ	2013	Auto rickshaws/ 3Wheelers	2012-13
Jammu and Kashmir	Auto rickshaws/ 3Wheelers	Quarterly	2015	Auto rickshaws/ 3Wheelers	2013-15
Jammu and Kashmir	Auto rickshaws/ 3Wheelers	Quarterly	2016	Auto rickshaws/ 3Wheelers	2015-16
Jammu and Kashmir	Auto rickshaws/ 3Wheelers	Quarterly	2017	Auto rickshaws/ 3Wheelers	2016-17
Jammu and Kashmir	Auto rickshaws/ 3Wheelers	Quarterly	2019	Auto rickshaws/ 3Wheelers	2017-19
Jammu and Kashmir	Auto rickshaws/ 3Wheelers	PA	2019	Auto rickshaws/ 3Wheelers	2019-20
Jharkhand	Passengers	PSPA	2012	Auto rickshaws/ 3Wheelers	2011-12

State	Vehicle	Base	Year	Type	Doc
Jharkhand	Goods	GW-PA	2012	Auto rickshaws/ 3Wheelers	2011-12
Jharkhand	Passengers	PSPA	2013	Auto rickshaws/ 3Wheelers	2012-13
Jharkhand	Goods	GW-PA	2013	Auto rickshaws/ 3Wheelers	2012-13
Jharkhand	Passengers	PSPA	2015	Auto rickshaws/ 3Wheelers	2013-15
Jharkhand	Goods	GW-PA	2015	Auto rickshaws/ 3Wheelers	2013-15
Jharkhand	Passengers	PSPA	2016	Auto rickshaws/ 3Wheelers	2015-16
Jharkhand	Goods	RLW-PA	2016	Auto rickshaws/ 3Wheelers	2015-16
Jharkhand	Passengers	PSPQ	2017	Auto rickshaws/ 3Wheelers	2016-17
Jharkhand	Goods	RLW-PA	2017	Auto rickshaws/ 3Wheelers	2016-17
Jharkhand	Passengers	PSPQ	2017	Auto rickshaws/ 3Wheelers	2017-19
Jharkhand	Goods	RLW-PA	2017	Auto rickshaws/ 3Wheelers	2017-19
Jharkhand	Passengers	PSPQ	2017	Auto rickshaws/ 3Wheelers	2019-20
Jharkhand	Goods	RLW-PA	2017	Auto rickshaws/ 3Wheelers	2019-20
Karnataka	Auto rickshaws/ 3Wheelers	LTT	2010	Auto rickshaws/ 3Wheelers	2011-12
Karnataka	Auto rickshaws/ 3Wheelers	LTT	2013	Auto rickshaws/ 3Wheelers	2012-13
Karnataka	Auto rickshaws/ 3Wheelers	LTT	2015	Auto rickshaws/ 3Wheelers	2013-15
Karnataka	Auto rickshaws/ 3Wheelers	LTT	2016	Auto rickshaws/ 3Wheelers	2015-16
Karnataka	Auto rickshaws/ 3Wheelers	LTT	2017	Auto rickshaws/ 3Wheelers	2016-17
Karnataka	Auto rickshaws/ 3Wheelers	LTT	2019	Auto rickshaws/ 3Wheelers	2017-19
Karnataka	Auto rickshaws/ 3Wheelers	LTT	2020	Auto rickshaws/ 3Wheelers	2019-20
Kerala	Auto rickshaws/ 3Wheelers	VV-PQ-OTT	2012	Auto rickshaws/ 3Wheelers	2011-12
Kerala	Auto rickshaws/ 3Wheelers	VV-PQ-OTT	2013	Auto rickshaws/ 3Wheelers	2012-13
Kerala	Auto rickshaws/ 3Wheelers	VV-PQ-OTT	2015	Auto rickshaws/ 3Wheelers	2013-15
Kerala	Auto rickshaws/ 3Wheelers	VV-PQ-OTT	2016	Auto rickshaws/ 3Wheelers	2015-16

State	Vehicle	Base	Year	Type	Doc
Kerala	Auto rickshaws/ 3Wheelers	VV-PQ-OTT	2017	Auto rickshaws/ 3Wheelers	2016-17
Kerala	Auto rickshaws/ 3Wheelers	VV-PQ-OTT	2019	Auto rickshaws/ 3Wheelers	2017-19
Kerala	Auto rickshaws/ 3Wheelers	VV-PQ-OTT	2020	Auto rickshaws/ 3Wheelers	2019-20
Madhya Pradesh	Auto rickshaws/ 3Wheelers	PSPQ	2011	Auto rickshaws/ 3Wheelers	2011-12
Madhya Pradesh	Auto rickshaws/ 3Wheelers	PSPQ	2013	Auto rickshaws/ 3Wheelers	2012-13
Madhya Pradesh	Auto rickshaws/ 3Wheelers	PSPQ	2015	Auto rickshaws/ 3Wheelers	2013-15
Madhya Pradesh	Auto rickshaws/ 3Wheelers	PSPQ	2016	Auto rickshaws/ 3Wheelers	2015-16
Madhya Pradesh	Auto rickshaws/ 3Wheelers	PSPQ/VC-LTT	2017	Auto rickshaws/ 3Wheelers	2016-17
Madhya Pradesh	Auto rickshaws/ 3Wheelers	PSPQ/VC-LTT	2015	Auto rickshaws/ 3Wheelers	2017-19
Madhya Pradesh	Auto rickshaws/ 3Wheelers	PSPQ/VC-LTT	2020	Auto rickshaws/ 3Wheelers	2019-20
Maharashtra	Auto rickshaws/ 3Wheelers	PA	2012	Auto rickshaws/ 3Wheelers	2011-12
Maharashtra	Auto rickshaws/ 3Wheelers	PA	2013	Auto rickshaws/ 3Wheelers	2012-13
Maharashtra	Auto rickshaws/ 3Wheelers	PA	2015	Auto rickshaws/ 3Wheelers	2013-15
Maharashtra	Auto rickshaws/ 3Wheelers	PA	2016	Auto rickshaws/ 3Wheelers	2015-16
Maharashtra	Auto rickshaws/ 3Wheelers	PA	2017	Auto rickshaws/ 3Wheelers	2016-17
Maharashtra	Auto rickshaws/ 3Wheelers	PA	2019	Auto rickshaws/ 3Wheelers	2017-19

State	Vehicle	Base	Year	Type	Doc
Maharashtra	Auto rickshaws/ 3Wheelers	PA	2020	Auto rickshaws/ 3Wheelers	2019-20
Manipur	Auto rickshaws/ 3Wheelers	PA	2009	Auto rickshaws/ 3Wheelers	2011-12
Manipur	Auto rickshaws/ 3Wheelers	PA	2013	Auto rickshaws/ 3Wheelers	2012-13
Manipur	Auto rickshaws/ 3Wheelers	PA	2015	Auto rickshaws/ 3Wheelers	2013-15
Manipur	Auto rickshaws/ 3Wheelers	PA	2016	Auto rickshaws/ 3Wheelers	2015-16
Manipur	Auto rickshaws/ 3Wheelers	PA	2017	Auto rickshaws/ 3Wheelers	2016-17
Manipur	Auto rickshaws/ 3Wheelers	PA	2019	Auto rickshaws/ 3Wheelers	2017-19
Manipur	Auto rickshaws/ 3Wheelers	PA	2019	Auto rickshaws/ 3Wheelers	2019-20
Meghalaya	Auto rickshaws/ 3Wheelers	MT-PA	2012	Auto rickshaws/ 3Wheelers	2011-12
Meghalaya	Auto rickshaws/ 3Wheelers	MT-PA	2013	Auto rickshaws/ 3Wheelers	2012-13
Meghalaya	Auto rickshaws/ 3Wheelers	MT-PA	2013	Auto rickshaws/ 3Wheelers	2013-15
Meghalaya	Auto rickshaws/ 3Wheelers	MT-PA	2016	Auto rickshaws/ 3Wheelers	2015-16
Meghalaya	Auto rickshaws/ 3Wheelers	MT-PA	2017	Auto rickshaws/ 3Wheelers	2016-17
Meghalaya	Auto rickshaws/ 3Wheelers	MT-PA	2019	Auto rickshaws/ 3Wheelers	2017-19
Meghalaya	Auto rickshaws/ 3Wheelers	MT-PA	2019	Auto rickshaws/ 3Wheelers	2019-20
Mizoram	Auto rickshaws/ 3Wheelers	PA	2011	Auto rickshaws/ 3Wheelers	2011-12

State	Vehicle	Base	Year	Type	Doc
Mizoram	Auto rickshaws/ 3Wheelers	PA	2011	Auto rickshaws/ 3Wheelers	2012-13
Mizoram	Auto rickshaws/ 3Wheelers	PA	2011	Auto rickshaws/ 3Wheelers	2013-15
Mizoram	Auto rickshaws/ 3Wheelers	PA	2016	Auto rickshaws/ 3Wheelers	2015-16
Mizoram	Auto rickshaws/ 3Wheelers	OTT	2017	Auto rickshaws/ 3Wheelers	2016-17
Mizoram	Auto rickshaws/ 3Wheelers	OTT	2019	Auto rickshaws/ 3Wheelers	2017-19
Mizoram	Auto rickshaws/ 3Wheelers	OTT	2020	Auto rickshaws/ 3Wheelers	2019-20
Nagaland	Auto rickshaws/ 3Wheelers	PA	2012	Auto rickshaws/ 3Wheelers	2011-12
Nagaland	Auto rickshaws/ 3Wheelers	PA	2013	Auto rickshaws/ 3Wheelers	2012-13
Nagaland	Auto rickshaws/ 3Wheelers	PA	2015	Auto rickshaws/ 3Wheelers	2013-15
Nagaland	Auto rickshaws/ 3Wheelers	PA	2016	Auto rickshaws/ 3Wheelers	2015-16
Nagaland	Auto rickshaws/ 3Wheelers	PA	2017	Auto rickshaws/ 3Wheelers	2016-17
Nagaland	Auto rickshaws/ 3Wheelers	PA	2019	Auto rickshaws/ 3Wheelers	2017-19
Nagaland	Auto rickshaws/ 3Wheelers	PA	2020	Auto rickshaws/ 3Wheelers	2019-20
Odisha	Auto rickshaws/ 3Wheelers	-	2012	Auto rickshaws/ 3Wheelers	2011-12
Odisha	Auto rickshaws/ 3Wheelers	-	2013	Auto rickshaws/ 3Wheelers	2012-13
Odisha	Auto rickshaws/ 3Wheelers	-	2013	Auto rickshaws/ 3Wheelers	2013-15

State	Vehicle	Base	Year	Type	Doc
Odisha	Auto rickshaws/ 3Wheelers	-	2016	Auto rickshaws/ 3Wheelers	2015-16
Odisha	Auto rickshaws/ 3Wheelers	PSPA	2017	Auto rickshaws/ 3Wheelers	2016-17
Odisha	Auto rickshaws/ 3Wheelers	PSPA	2019	Auto rickshaws/ 3Wheelers	2017-19
Odisha	Passengers	PSPA	2020	Auto rickshaws/ 3Wheelers	2019-20
Odisha	Goods	PA	2020	Auto rickshaws/ 3Wheelers	2019-20
Tamil Nadu	Passenger	PPT-LTT	2012	Auto rickshaws/ 3Wheelers	2011-12
Tamil Nadu	Goods	RLW-PQ	2012	Auto rickshaws/ 3Wheelers	2011-12
Tamil Nadu	Passenger	PPT-LTT	2013	Auto rickshaws/ 3Wheelers	2012-13
Tamil Nadu	Goods	RLW-PQ	2013	Auto rickshaws/ 3Wheelers	2012-13
Tamil Nadu	Passenger	PPT-LTT	2015	Auto rickshaws/ 3Wheelers	2013-15
Tamil Nadu	Goods	RLW-PQ	2015	Auto rickshaws/ 3Wheelers	2013-15
Tamil Nadu	Passenger	PPT-LTT	2016	Auto rickshaws/ 3Wheelers	2015-16
Tamil Nadu	Goods	RLW-PQ	2016	Auto rickshaws/ 3Wheelers	2015-16
Tamil Nadu	Passenger	PPT-LTT	2017	Auto rickshaws/ 3Wheelers	2016-17
Tamil Nadu	Goods	RLW-PQ	2017	Auto rickshaws/ 3Wheelers	2016-17
Tamil Nadu	Passenger	PPT-LTT	2019	Auto rickshaws/ 3Wheelers	2017-19
Tamil Nadu	Goods	RLW-PQ	2019	Auto rickshaws/ 3Wheelers	2017-19
Tamil Nadu	Passenger	PPT-LTT	2020	Auto rickshaws/ 3Wheelers	2019-20
Tamil Nadu	Goods	RLW-PQ	2020	Auto rickshaws/ 3Wheelers	2019-20
Telangana	4 seater	PQ	2013	Auto rickshaws/ 3Wheelers	2012-13
Telangana	6 seater	PSPQ	2013	Auto rickshaws/ 3Wheelers	2012-13
Telangana	Goods	KG-PQ	2013	Auto rickshaws/ 3Wheelers	2012-13
Telangana	4 seater	PQ	2015	Auto rickshaws/ 3Wheelers	2013-15
Telangana	6 seater	PSPQ	2015	Auto rickshaws/ 3Wheelers	2013-15
Telangana	Goods	KG-PQ	2015	Auto rickshaws/ 3Wheelers	2013-15
Telangana	4 seater	PQ	2016	Auto rickshaws/ 3Wheelers	2015-16
Telangana	6 seater	PSPQ	2016	Auto rickshaws/ 3Wheelers	2015-16
Telangana	Goods	KG-PQ	2016	Auto rickshaws/ 3Wheelers	2015-16
Telangana	4 seater	PQ	2017	Auto rickshaws/ 3Wheelers	2016-17
Telangana	6 seater	PSPQ	2017	Auto rickshaws/ 3Wheelers	2016-17
Telangana	Goods	KG-PQ	2017	Auto rickshaws/ 3Wheelers	2016-17
Telangana	4 seater	PQ	2017	Auto rickshaws/ 3Wheelers	2017-19
Telangana	6 seater	PSPQ	2017	Auto rickshaws/ 3Wheelers	2017-19
Telangana	Goods	KG-PQ	2017	Auto rickshaws/ 3Wheelers	2017-19
Telangana	4 seater	Exempted	2020	Auto rickshaws/ 3Wheelers	2019-20
Telangana	6 seater	Exempted	2020	Auto rickshaws/ 3Wheelers	2019-20
Telangana	Goods	KG-PQ	2020	Auto rickshaws/ 3Wheelers	2019-20
Uttar Pradesh	Passengers	PSPA-OTT	2012	Auto rickshaws/ 3Wheelers	2011-12
Uttar Pradesh	Goods	PTPA-OTT	2012	Auto rickshaws/ 3Wheelers	2011-12
Uttar Pradesh	Passengers	PSPA-OTT	2012	Auto rickshaws/ 3Wheelers	2012-13

State	Vehicle	Base	Year	Type	Doc
Uttar Pradesh	Goods	PTPA-OTT	2012	Auto rickshaws/ 3Wheelers	2012-13
Uttar Pradesh	Passengers	PSPA-OTT	2015	Auto rickshaws/ 3Wheelers	2013-15
Uttar Pradesh	Goods	PTPA-OTT	2015	Auto rickshaws/ 3Wheelers	2013-15
Uttar Pradesh	Passengers	PSPA-OTT	2016	Auto rickshaws/ 3Wheelers	2015-16
Uttar Pradesh	Goods	PTPA/OTT	2016	Auto rickshaws/ 3Wheelers	2015-16
Uttar Pradesh	Passengers	PSPA-OTT	2017	Auto rickshaws/ 3Wheelers	2016-17
Uttar Pradesh	Goods	PTPA/OTT	2017	Auto rickshaws/ 3Wheelers	2016-17
Uttar Pradesh	Passengers	PSPA-OTT	2019	Auto rickshaws/ 3Wheelers	2017-19
Uttar Pradesh	Goods	PTPA/OTT	2019	Auto rickshaws/ 3Wheelers	2017-19
Uttar Pradesh	Passengers	PSPA-OTT	2020	Auto rickshaws/ 3Wheelers	2019-20
Uttar Pradesh	Goods	PTPA/OTT	2020	Auto rickshaws/ 3Wheelers	2019-20
Uttarakhand	Passengers	PSPQ	2012	Auto rickshaws/ 3Wheelers	2011-12
Uttarakhand	Goods	MTPQ	2012	Auto rickshaws/ 3Wheelers	2011-12
Uttarakhand	Passengers	PSPQ	2013	Auto rickshaws/ 3Wheelers	2012-13
Uttarakhand	Goods	MTPQ	2013	Auto rickshaws/ 3Wheelers	2012-13
Uttarakhand	Passengers	PSPQ	2015	Auto rickshaws/ 3Wheelers	2013-15
Uttarakhand	Goods	MTPQ	2015	Auto rickshaws/ 3Wheelers	2013-15
Uttarakhand	Passengers	PSPQ	2016	Auto rickshaws/ 3Wheelers	2015-16
Uttarakhand	Goods	MTPQ	2016	Auto rickshaws/ 3Wheelers	2015-16
Uttarakhand	Passengers	PA	2017	Auto rickshaws/ 3Wheelers	2016-17
Uttarakhand	Goods	MTPA	2017	Auto rickshaws/ 3Wheelers	2016-17
Uttarakhand	Passengers	PA	2019	Auto rickshaws/ 3Wheelers	2017-19
Uttarakhand	Goods	MTPA	2019	Auto rickshaws/ 3Wheelers	2017-19
Uttarakhand	Passengers	PSPQ-PSPA	2020	Auto rickshaws/ 3Wheelers	2019-20
Uttarakhand	Goods	MTPA	2020	Auto rickshaws/ 3Wheelers	2019-20
West Bengal	Passengers	PA	2011	Auto rickshaws/ 3Wheelers	2011-12
West Bengal	Goods	GVW-PA	2011	Auto rickshaws/ 3Wheelers	2011-12
West Bengal	Passengers	PA	2013	Auto rickshaws/ 3Wheelers	2012-13
West Bengal	Goods	GVW-PA	2013	Auto rickshaws/ 3Wheelers	2012-13
West Bengal	Passengers	PA	2015	Auto rickshaws/ 3Wheelers	2013-15
West Bengal	Goods	GVW-PA	2015	Auto rickshaws/ 3Wheelers	2013-15
West Bengal	Passengers	PA	2016	Auto rickshaws/ 3Wheelers	2015-16
West Bengal	Goods	GVW-PA	2016	Auto rickshaws/ 3Wheelers	2015-16
West Bengal	Passengers	PA	2017	Auto rickshaws/ 3Wheelers	2016-17
West Bengal	Goods	GVW-PA	2017	Auto rickshaws/ 3Wheelers	2016-17
West Bengal	Passengers	PA	2017	Auto rickshaws/ 3Wheelers	2017-19
West Bengal	Goods	GVW-PA	2017	Auto rickshaws/ 3Wheelers	2017-19
West Bengal	Passengers	PA	2020	Auto rickshaws/ 3Wheelers	2019-20
West Bengal	Goods	GVW-PA	2020	Auto rickshaws/ 3Wheelers	2019-20

Table A.2: Basis of PGT Taxtion of Buses across Indian States

State	Vehicle	Base	Year	Type	Doc
Andhra Pradesh	Moffusil services (APSRTC)	On Gross Traffic Earning	2012	Bus	2011-12
Andhra Pradesh	Urban services (APSRTC)	On Gross Traffic Earnings	2012	Bus	2011-12
Andhra Pradesh	Ordinary services (private town service)	On daily kilometerage	2012	Bus	2011-12
Andhra Pradesh	Express services (private town service)	On daily kilometerage	2012	Bus	2011-12
Andhra Pradesh	Ordinary services (private Moffusil service)	On daily kilometerage	2012	Bus	2011-12
Andhra Pradesh	Express services (private Moffusil service)	On daily kilometerage	2012	Bus	2011-12
Andhra Pradesh	All India Tourist Permits (Contract)	PSPQ	2012	Bus	2011-12
Andhra Pradesh	State Wide Permits (Contract)	PSPQ	2012	Bus	2011-12
Andhra Pradesh	District Wide Permits (Contract)	PSPQ	2012	Bus	2011-12
Andhra Pradesh	Idle Contract Carriage	PSPQ	2012	Bus	2011-12
Andhra Pradesh	All India Tourist Permits (Contract)	PSPQ	2012	Bus	2011-12
Andhra Pradesh	Moffusil services (APSRTC)	On Gross Traffic Earning	2013	Bus	2012-13
Andhra Pradesh	Urban services (APSRTC)	On Gross Traffic Earnings	2013	Bus	2012-13
Andhra Pradesh	Ordinary services (private town service)	On daily kilometerage	2013	Bus	2012-13

State	Vehicle	Base	Year	Type	Doc
Andhra Pradesh	Express services (private town service)	On daily kilometrage	2013	Bus	2012-13
Andhra Pradesh	Ordinary services (private Moffusil service)	On daily kilometrage	2013	Bus	2012-13
Andhra Pradesh	Express services (private Moffusil service)	On daily kilometrage	2013	Bus	2012-13
Andhra Pradesh	All India Tourist Permits (Contract)	PSPQ	2013	Bus	2012-13
Andhra Pradesh	State Wide Permits (Contract)	PSPQ	2013	Bus	2012-13
Andhra Pradesh	District Wide Permits (Contract)	PSPQ	2013	Bus	2012-13
Andhra Pradesh	Idle Contract Carriage	PSPQ	2013	Bus	2012-13
Andhra Pradesh	All India Tourist Permits (Contract)	PSPQ	2013	Bus	2012-13
Andhra Pradesh	Moffusil services (APSRTC)	On Gross Traffic Earning	2015	Bus	2013-15
Andhra Pradesh	Urban services (APSRTC)	On Gross Traffic Earnings	2015	Bus	2013-15
Andhra Pradesh	Ordinary services (private town service)	On daily kilometrage	2015	Bus	2013-15
Andhra Pradesh	Express services (private town service)	On daily kilometrage	2015	Bus	2013-15
Andhra Pradesh	Ordinary services (private Moffusil service)	On daily kilometrage	2015	Bus	2013-15
Andhra Pradesh	Express services (private	On daily kilometrage	2015	Bus	2013-15

State	Vehicle	Base	Year	Type	Doc
	Moffusil service)				
Andhra Pradesh	All India Tourist Permits (Contract)	PSPQ	2015	Bus	2013-15
Andhra Pradesh	State Wide Permits (Contract)	PSPQ	2015	Bus	2013-15
Andhra Pradesh	District Wide Permits (Contract)	PSPQ	2015	Bus	2013-15
Andhra Pradesh	Idle Contract Carriage	PSPQ	2015	Bus	2013-15
Andhra Pradesh	All India Tourist Permits (Contract)	PSPQ	2015	Bus	2013-15
Andhra Pradesh	Moffusil services (APSRTC)	On Gross Traffic Earning	2016	Bus	2015-16
Andhra Pradesh	Urban services (APSRTC)	On Gross Traffic Earnings	2016	Bus	2015-16
Andhra Pradesh	Ordinary services (private town service)	On daily kilometerage	2016	Bus	2015-16
Andhra Pradesh	Express services (private town service)	On daily kilometerage	2016	Bus	2015-16
Andhra Pradesh	Ordinary services (private Moffusil service)	On daily kilometerage	2016	Bus	2015-16
Andhra Pradesh	Express services (private Moffusil service)	On daily kilometerage	2016	Bus	2015-16
Andhra Pradesh	All India Tourist Permits (Contract)	PSPQ	2016	Bus	2015-16
Andhra Pradesh	State Wide Permits (Contract)	PSPQ	2016	Bus	2015-16
Andhra Pradesh	District Wide Permits (Contract)	PSPQ	2016	Bus	2015-16

State	Vehicle	Base	Year	Type	Doc
Andhra Pradesh	Idle Contract Carriage	PSPQ	2016	Bus	2015-16
Andhra Pradesh	All India Tourist Permits (Contract)	PSPQ	2016	Bus	2015-16
Andhra Pradesh	Moffusil services (APSRTC)	On Gross Traffic Earning	2016	Bus	2016-17
Andhra Pradesh	Urban services (APSRTC)	On Gross Traffic Earnings	2016	Bus	2016-17
Andhra Pradesh	Ordinary services (private town service)	On daily kilometerage	2016	Bus	2016-17
Andhra Pradesh	Express services (private town service)	On daily kilometerage	2016	Bus	2016-17
Andhra Pradesh	Ordinary services (private Moffusil service)	On daily kilometerage	2016	Bus	2016-17
Andhra Pradesh	Express services (private Moffusil service)	On daily kilometerage	2016	Bus	2016-17
Andhra Pradesh	All India Tourist Permits (Contract)	PSPQ	2016	Bus	2016-17
Andhra Pradesh	State Wide Permits (Contract)	PSPQ	2016	Bus	2016-17
Andhra Pradesh	District Wide Permits (Contract)	PSPQ	2016	Bus	2016-17
Andhra Pradesh	Idle Contract Carriage	PSPQ	2016	Bus	2016-17
Andhra Pradesh	All India Tourist Permits (Contract)	PSPQ	2016	Bus	2016-17
Andhra Pradesh	Town Service	On Kms	2019	Bus	2017-19
Andhra Pradesh	Other than Town Service	On Kms	2019	Bus	2017-19
Andhra Pradesh	All India Tourist Permits (Contract)	PSPQ	2019	Bus	2017-19

State	Vehicle	Base	Year	Type	Doc
Andhra Pradesh	State Wide Permits (Contract)	PSPQ	2019	Bus	2017-19
Andhra Pradesh	District Wide Permits (Contract)	PSPQ	2019	Bus	2017-19
Andhra Pradesh	Idle Contract Carriage	PSPQ	2019	Bus	2017-19
Andhra Pradesh	All India Tourist Permits (Contract)	PSPQ	2019	Bus	2017-19
Andhra Pradesh	Town Service	On Kms	2020	Bus	2019-20
Andhra Pradesh	Other than Town Service	On Kms	2020	Bus	2019-20
Andhra Pradesh	All India Tourist Permits (Contract)	PSPQ	2020	Bus	2019-20
Andhra Pradesh	State Wide Permits (Contract)	PSPQ	2020	Bus	2019-20
Andhra Pradesh	District Wide Permits (Contract)	PSPQ	2020	Bus	2019-20
Andhra Pradesh	Idle Contract Carriage	PSPQ	2020	Bus	2019-20
Andhra Pradesh	All India Tourist Permits (Contract)	PSPQ	2020	Bus	2019-20
Arunachal Pradesh	Bus	OTT	2006	Bus	2011-12
Arunachal Pradesh	Bus	OTT	2006	Bus	2012-13
Arunachal Pradesh	Bus	OTT	2006	Bus	2013-15
Arunachal Pradesh	Bus	PSPA	2016	Bus	2015-16
Arunachal Pradesh	Bus	PSPA	2017	Bus	2016-17
Arunachal Pradesh	Bus	PSPA	2019	Bus	2017-19
Arunachal Pradesh	Bus	PSPA	2019	Bus	2019-20
Assam	Bus	PA-PQ	2011	Bus	2011-12
Assam	Bus	PA/PQ	2013	Bus	2012-13
Assam	Bus	PA/PQ	2015	Bus	2013-15
Assam	Bus	PA/PQ	2016	Bus	2015-16
Assam	Bus	PA/PQ	2017	Bus	2016-17
Assam	Bus	PA/PQ	2019	Bus	2017-19
Assam	Bus	PA/PQ	2020	Bus	2019-20
Bihar	Seating capacity: 13-26	PA	2012	Bus	2011-12
Bihar	Seating capacity: 27-32	PA	2012	Bus	2011-12
Bihar	Seating capacity: more than 33	PA	2012	Bus	2011-12

State	Vehicle	Base	Year	Type	Doc
Bihar	Seating capacity: 13-29	PA	2012	Bus	2011-12
Bihar	Seating capacity: 13-26	PSPA	2013	Bus	2012-13
Bihar	Seating capacity: 27-32	PSPA	2013	Bus	2012-13
Bihar	Seating capacity: more than 33	PSPA	2013	Bus	2012-13
Bihar	Seating capacity: 13-29	PSPA	2013	Bus	2012-13
Bihar	Seating capacity: 13-26	PSPA	2015	Bus	2013-15
Bihar	Seating capacity: 27-32	PSPA	2015	Bus	2013-15
Bihar	Seating capacity: more than 33	PSPA	2015	Bus	2013-15
Bihar	Seating capacity: 13-29	PSPA	2015	Bus	2013-15
Bihar	Seating capacity: 13-26	PSPA	2016	Bus	2015-16
Bihar	Seating capacity: 27-32	PSPA	2016	Bus	2015-16
Bihar	Seating capacity: more than 33	PSPA	2016	Bus	2015-16
Bihar	Seating capacity: 13-29	PSPA	2016	Bus	2015-16
Bihar	Seating capacity: 13-26	PSPA	2017	Bus	2016-17
Bihar	Seating capacity: 27-32	PSPA	2017	Bus	2016-17
Bihar	Seating capacity: more than 33	PSPA	2017	Bus	2016-17
Bihar	Seating capacity: 13-29	PSPA	2017	Bus	2016-17
Bihar	Seating capacity: 13-26	PSPA	2019	Bus	2017-19
Bihar	Seating capacity: 27-32	PSPA	2019	Bus	2017-19
Bihar	Seating capacity: more than 33	PSPA	2019	Bus	2017-19
Bihar	Seating capacity: 13-29	PSPA	2019	Bus	2017-19
Bihar	Seating capacity: 13-26	PSPA	2020	Bus	2019-20
Bihar	Seating capacity: 27-32	PSPA	2020	Bus	2019-20

State	Vehicle	Base	Year	Type	Doc
Bihar	Seating capacity: more than 33	PSPA	2020	Bus	2019-20
Bihar	Seating capacity: 13-29	PSPA	2020	Bus	2019-20
Chhattisgarh	Express	PSPM	2012	Bus	2011-12
Chhattisgarh	Ordinary	PSPM	2012	Bus	2011-12
Chhattisgarh	Express	KM-PM	2013	Bus	2012-13
Chhattisgarh	Ordinary	KM-PM	2013	Bus	2012-13
Chhattisgarh	Express	KM-PM	2015	Bus	2013-15
Chhattisgarh	Ordinary	KM-PM	2015	Bus	2013-15
Chhattisgarh	Deluxe	KM-PM	2015	Bus	2013-15
Chhattisgarh	Express	KM-PM	2016	Bus	2015-16
Chhattisgarh	Ordinary	KM-PM	2016	Bus	2015-16
Chhattisgarh	Deluxe	KM-PM	2016	Bus	2015-16
Chhattisgarh	Express	KM-PM	2017	Bus	2016-17
Chhattisgarh	Ordinary	KM-PM	2017	Bus	2016-17
Chhattisgarh	Deluxe	KM-PM	2017	Bus	2016-17
Chhattisgarh	Express	KM-PM	2019	Bus	2017-19
Chhattisgarh	Ordinary	KM-PM	2019	Bus	2017-19
Chhattisgarh	Deluxe	KM-PM	2019	Bus	2017-19
Chhattisgarh	Express	KM-PM	2020	Bus	2019-20
Chhattisgarh	Ordinary	KM-PM	2020	Bus	2019-20
Chhattisgarh	Deluxe	KM-PM	2020	Bus	2019-20
Goa	Bus	PSPA	2011	Bus	2011-12
Goa	Bus	PSPA	2011	Bus	2012-13
Goa	Bus	PSPA	2014	Bus	2013-15
Goa	State Carriage	PSPA	2016	Bus	2015-16
Goa	Tourist Permit	PSPM	2016	Bus	2015-16
Goa	All India Tourist Permits	PSPM	2016	Bus	2015-16
Goa	State Carriage	PSPM	2017	Bus	2016-17
Goa	Contract Carriage	PSPM	2017	Bus	2016-17
Goa	Sleeper Coach	PPPM	2017	Bus	2016-17
Goa	State Carriage	PSPM	2019	Bus	2017-19
Goa	Contract Carriage	PSPM	2019	Bus	2017-19
Goa	Sleeper Coach	PPPM	2019	Bus	2017-19
Goa	State Carriage	PSPM	2020	Bus	2019-20
Goa	Contract Carriage	PSPM	2020	Bus	2019-20
Goa	Sleeper Coach	PPPM	2020	Bus	2019-20
Gujarat	Contract Carriage	PSPA	2011	Bus	2011-12
Gujarat	Sleeper Omni	PSPA	2011	Bus	2011-12
Gujarat	Luxury Omni	PSPA	2011	Bus	2011-12
Gujarat	Contract Carriage	PSPA	2013	Bus	2012-13
Gujarat	Sleeper Omni	PSPA	2013	Bus	2012-13
Gujarat	Luxury Omni	PSPA	2013	Bus	2012-13

State	Vehicle	Base	Year	Type	Doc
Gujarat	Contract Carriage	PSPA	2015	Bus	2013-15
Gujarat	Sleeper Omni	PSPA	2015	Bus	2013-15
Gujarat	Luxury Omni	PSPA	2015	Bus	2013-15
Gujarat	Contract Carriage	PSPA	2016	Bus	2015-16
Gujarat	Sleeper Omni	PSPA	2016	Bus	2015-16
Gujarat	Luxury Omni	PSPA	2016	Bus	2015-16
Gujarat	Contract Carriage	PSPA	2017	Bus	2016-17
Gujarat	Sleeper Omni	PSPA	2017	Bus	2016-17
Gujarat	Luxury Omni	PSPA	2017	Bus	2016-17
Gujarat	Contract Carriage	PSPA	2019	Bus	2017-19
Gujarat	Sleeper Omni	PSPA	2019	Bus	2017-19
Gujarat	Luxury Omni	PSPA	2019	Bus	2017-19
Gujarat	Contract Carriage	PSPA	2019	Bus	2019-20
Gujarat	Sleeper Omni	PSPA	2019	Bus	2019-20
Gujarat	Luxury Omni	PSPA	2019	Bus	2019-20
Haryana	Stage Carriage	PSPA	2009	Bus	2011-12
Haryana	Faridabad and Gurgaon Private Bus Scheme (Stage Carriage)	PA	2009	Bus	2011-12
Haryana	Faridabad and Gurgaon Private Bus Scheme (Contract Carriage)	PA	2009	Bus	2011-12
Haryana	Religious (Contract Carriage)	PSPA	2009	Bus	2011-12
Haryana	Stage Carriage	PSPA	2013	Bus	2012-13
Haryana	Faridabad and Gurgaon Private Bus Scheme (Stage Carriage)	PA	2013	Bus	2012-13
Haryana	Faridabad and Gurgaon Private Bus Scheme (Contract Carriage)	PA	2013	Bus	2012-13
Haryana	Stage Carriage	PSPA	2014	Bus	2013-15

State	Vehicle	Base	Year	Type	Doc
Haryana	Faridabad and Gurgaon Private Bus Scheme (Stage Carriage)	PA	2014	Bus	2013-15
Haryana	Faridabad and Gurgaon Private Bus Scheme (Contract Carriage)	PA	2014	Bus	2013-15
Haryana	Stage Carriage	PSPA	2016	Bus	2015-16
Haryana	Faridabad and Gurgaon Private Bus Scheme (Stage Carriage)	PA	2016	Bus	2015-16
Haryana	Faridabad and Gurgaon Private Bus Scheme (Contract Carriage)	PA	2016	Bus	2015-16
Haryana	Stage Carriage	VV-OTT	2017	Bus	2016-17
Haryana	Faridabad and Gurgaon Private Bus Scheme (Stage Carriage)	VV-OTT	2017	Bus	2016-17
Haryana	Faridabad and Gurgaon Private Bus Scheme (Contract Carriage)	VV-OTT	2017	Bus	2016-17
Haryana	Stage Carriage	VV-OTT	2017	Bus	2017-19
Haryana	Faridabad and Gurgaon Private Bus Scheme (Stage Carriage)	VV-OTT	2017	Bus	2017-19
Haryana	Faridabad and Gurgaon Private Bus Scheme	VV-OTT	2017	Bus	2017-19

State	Vehicle	Base	Year	Type	Doc
	(Contract Carriage)				
Haryana	Stage Carriage	VV-OTT	2017	Bus	2019-20
Haryana	Faridabad and Gurgaon Private Bus Scheme (Stage Carriage)	VV-OTT	2017	Bus	2019-20
Haryana	Faridabad and Gurgaon Private Bus Scheme (Contract Carriage)	VV-OTT	2017	Bus	2019-20
Himachal Pradesh	Stage Carriage	PSPA	2011	Bus	2011-12
Himachal Pradesh	Contract Carriage		2011	Bus	2011-12
Himachal Pradesh	Stage Carriage	PSPA	2013	Bus	2012-13
Himachal Pradesh	Contract Carriage	PSPA	2013	Bus	2012-13
Himachal Pradesh	Stage Carriage	PSPA	2015	Bus	2013-15
Himachal Pradesh	Contract Carriage	PSPA	2015	Bus	2013-15
Himachal Pradesh	Stage Carriage	PSPA	2016	Bus	2015-16
Himachal Pradesh	Contract Carriage	PSPA	2016	Bus	2015-16
Himachal Pradesh	Stage Carriage	PSPA	2017	Bus	2016-17
Himachal Pradesh	Contract Carriage	PSPA	2017	Bus	2016-17
Himachal Pradesh	Stage Carriage	PSPA	2019	Bus	2017-19
Himachal Pradesh	Contract Carriage	PSPA	2019	Bus	2017-19
Himachal Pradesh	Stage Carriage	PSPA	2020	Bus	2019-20
Himachal Pradesh	Contract Carriage	PSPA	2020	Bus	2019-20
Jammu and Kashmir	Commercial	PSPQ	2012	Bus	2011-12
Jammu and Kashmir	Non-commercial	PSPQ	2012	Bus	2011-12
Jammu and Kashmir	Commercial	PSPQ	2013	Bus	2012-13
Jammu and Kashmir	Non-commercial	PSPQ	2013	Bus	2012-13
Jammu and Kashmir	Commercial	Quarterly	2015	Bus	2013-15
Jammu and Kashmir	Non-commercial	Quarterly	2015	Bus	2013-15

State	Vehicle	Base	Year	Type	Doc
Jammu and Kashmir	Commercial	Quarterly	2016	Bus	2015-16
Jammu and Kashmir	Non-commercial	Quarterly	2016	Bus	2015-16
Jammu and Kashmir	Commercial	Quarterly	2017	Bus	2016-17
Jammu and Kashmir	Non-commercial	Quarterly	2017	Bus	2016-17
Jammu and Kashmir	Commercial	Quarterly	2019	Bus	2017-19
Jammu and Kashmir	Non-commercial	Quarterly	2019	Bus	2017-19
Jammu and Kashmir	Commercial	Per Seat	2019	Bus	2019-20
Jammu and Kashmir	Non-commercial	Per Seat	2019	Bus	2019-20
Jharkhand	Bus	PSPA	2012	Bus	2011-12
Jharkhand	Bus	PSPA	2013	Bus	2012-13
Jharkhand	Bus	PSPA	2015	Bus	2013-15
Jharkhand	Bus	PSPA	2016	Bus	2015-16
Jharkhand	Bus	PSPA	2017	Bus	2016-17
Jharkhand	Bus	PSPA	2017	Bus	2017-19
Jharkhand	Bus	PSPA	2017	Bus	2019-20
Karnataka	Bus	PSPQ	2010	Bus	2011-12
Karnataka	Bus	PSPQ	2013	Bus	2012-13
Karnataka	Bus	PSPQ	2015	Bus	2013-15
Karnataka	Bus	PSPQ	2016	Bus	2015-16
Karnataka	Bus	PSPQ	2017	Bus	2016-17
Karnataka	Bus	PSPQ	2019	Bus	2017-19
Karnataka	Bus	PSPQ	2020	Bus	2019-20
Kerala	Stage Carriage	PSPQ	2012	Bus	2011-12
Kerala	Contract Carriage	PQ	2012	Bus	2011-12
Kerala	Stage Carriage	PSPQ	2013	Bus	2012-13
Kerala	Contract Carriage	PQ	2013	Bus	2012-13
Kerala	Stage Carriage	PSPQ	2015	Bus	2013-15
Kerala	Contract Carriage	PQ	2015	Bus	2013-15
Kerala	Stage Carriage	Per Square Meter	2016	Bus	2015-16
Kerala	Contract Carriage	PS	2016	Bus	2015-16
Kerala	Stage Carriage	Per Square Meter	2017	Bus	2016-17
Kerala	Contract Carriage	PS	2017	Bus	2016-17
Kerala	Stage Carriage	Per Square Meter	2019	Bus	2017-19
Kerala	Contract Carriage	PS	2019	Bus	2017-19
Kerala	Stage Carriage	Per Square Meter	2020	Bus	2019-20

State	Vehicle	Base	Year	Type	Doc
Kerala	Contract Carriage	PS	2020	Bus	2019-20
Madhya Pradesh	Stage Carriage	PSPM	2011	Bus	2011-12
Madhya Pradesh	Contract Carriage	PSPM	2011	Bus	2011-12
Madhya Pradesh	Stage Carriage	PSPM	2013	Bus	2012-13
Madhya Pradesh	Contract Carriage	PSPM	2013	Bus	2012-13
Madhya Pradesh	Stage Carriage	PSPM	2015	Bus	2013-15
Madhya Pradesh	Contract Carriage	PSPM	2015	Bus	2013-15
Madhya Pradesh	Stage Carriage	PSPM	2016	Bus	2015-16
Madhya Pradesh	Contract Carriage	PSPM	2016	Bus	2015-16
Madhya Pradesh	Stage Carriage	PSPM	2017	Bus	2016-17
Madhya Pradesh	Contract Carriage	PSPM	2017	Bus	2016-17
Madhya Pradesh	Stage Carriage	PSPM	2015	Bus	2017-19
Madhya Pradesh	Contract Carriage	PSPM	2015	Bus	2017-19
Madhya Pradesh	Stage Carriage	PSPM	2020	Bus	2019-20
Madhya Pradesh	Contract Carriage	PSPM	2020	Bus	2019-20
Maharashtra	Stage Carriage	PPPA	2012	Bus	2011-12
Maharashtra	Contract Carriage	PPPA	2012	Bus	2011-12
Maharashtra	Stage Carriage	PSPA	2013	Bus	2012-13
Maharashtra	Contract Carriage	PSPA	2013	Bus	2012-13
Maharashtra	Stage Carriage	PSPA	2015	Bus	2013-15
Maharashtra	Contract Carriage	PSPA	2015	Bus	2013-15
Maharashtra	Stage Carriage	PSPA	2016	Bus	2015-16
Maharashtra	Contract Carriage	PSPA	2016	Bus	2015-16
Maharashtra	Stage Carriage	PSPA	2017	Bus	2016-17
Maharashtra	Contract Carriage	PSPA	2017	Bus	2016-17
Maharashtra	Stage Carriage	PSPA	2019	Bus	2017-19

State	Vehicle	Base	Year	Type	Doc
Maharashtra	Contract Carriage	PSPA	2019	Bus	2017-19
Maharashtra	Stage Carriage	PSPA	2020	Bus	2019-20
Maharashtra	Contract Carriage	PSPA	2020	Bus	2019-20
Manipur	Bus	PA	2009	Bus	2011-12
Manipur	Bus	PA	2013	Bus	2012-13
Manipur	Bus	PA	2015	Bus	2013-15
Manipur	Bus	PA	2016	Bus	2015-16
Manipur	Bus	PA	2017	Bus	2016-17
Manipur	Bus	PA	2019	Bus	2017-19
Manipur	Bus	PA	2019	Bus	2019-20
Meghalaya	Bus	PSPA	2012	Bus	2011-12
Meghalaya	Bus	PSPA	2013	Bus	2012-13
Meghalaya	Bus	PSPA	2013	Bus	2013-15
Meghalaya	Bus	PSPA	2016	Bus	2015-16
Meghalaya	Bus	PSPA	2017	Bus	2016-17
Meghalaya	Bus	PSPA	2019	Bus	2017-19
Meghalaya	Bus	PSPA	2019	Bus	2019-20
Mizoram	Bus	PSPA	2011	Bus	2011-12
Mizoram	Bus	PSPA	2011	Bus	2012-13
Mizoram	Bus	PSPA	2011	Bus	2013-15
Mizoram	Bus	PSPA	2016	Bus	2015-16
Mizoram	Bus	MV+PT	2017	Bus	2016-17
Mizoram	Bus	MV+PT	2019	Bus	2017-19
Mizoram	Bus	MV+PT	2020	Bus	2019-20
Nagaland	Bus	PSPA	2012	Bus	2011-12
Nagaland	Bus	PSPA	2013	Bus	2012-13
Nagaland	Bus	PSPA	2015	Bus	2013-15
Nagaland	Bus	PSPA	2016	Bus	2015-16
Nagaland	Bus	PSPA	2017	Bus	2016-17
Nagaland	Bus	PSPA	2019	Bus	2017-19
Nagaland	Bus	PSPA	2020	Bus	2019-20
Odisha	Stage Carriage	KM-PA	2012	Bus	2011-12
Odisha	Non-Stage- Carriage	PA	2012	Bus	2011-12
Odisha	Stage Carriage	KM-PA	2013	Bus	2012-13
Odisha	Non-Stage- Carriage	PA	2013	Bus	2012-13
Odisha	Stage Carriage	KM-PA	2013	Bus	2013-15
Odisha	Non-Stage- Carriage	PA	2013	Bus	2013-15
Odisha	Stage Carriage	KM-PA	2016	Bus	2015-16
Odisha	Non-Stage- Carriage	PA	2016	Bus	2015-16
Odisha	Stage Carriage	KM-PA	2017	Bus	2016-17

State	Vehicle	Base	Year	Type	Doc
Odisha	Non-Stage-Carriage	PA	2017	Bus	2016-17
Odisha	Stage Carriage	KM-PA	2019	Bus	2017-19
Odisha	Non-Stage-Carriage	PA	2019	Bus	2017-19
Odisha	Stage Carriage	KM-PA	2020	Bus	2019-20
Odisha	Non-Stage-Carriage	PA	2020	Bus	2019-20
Tamil Nadu	Bus	PSPQ	2012	Bus	2011-12
Tamil Nadu	Bus	PSPQ	2013	Bus	2012-13
Tamil Nadu	Bus	PSPQ	2015	Bus	2013-15
Tamil Nadu	Bus	PSPQ	2016	Bus	2015-16
Tamil Nadu	Bus	PSPQ	2017	Bus	2016-17
Tamil Nadu	Bus	PSPQ	2019	Bus	2017-19
Tamil Nadu	Bus	PSPQ	2020	Bus	2019-20
Telangana	Moffusil services (APSRTC)	On Gross Traffic Earning	2013	Bus	2012-13
Telangana	Urban services (APSRTC)	On Gross Traffic Earnings	2013	Bus	2012-13
Telangana	Ordinary services (private town service)	On daily kilometerage	2013	Bus	2012-13
Telangana	Express services (private town service)	On daily kilometerage	2013	Bus	2012-13
Telangana	Ordinary services (private Moffusil service)	On daily kilometerage	2013	Bus	2012-13
Telangana	Express services (private Moffusil service)	On daily kilometerage	2013	Bus	2012-13
Telangana	All India Tourist Permits (Contract)	PSPQ	2013	Bus	2012-13
Telangana	State Wide Permits (Contract)	PSPQ	2013	Bus	2012-13
Telangana	District Wide Permits (Contract)	PSPQ	2013	Bus	2012-13
Telangana	Idle Contract Carriage	PSPQ	2013	Bus	2012-13

State	Vehicle	Base	Year	Type	Doc
Telangana	All India Tourist Permits (Contract)	PSPQ	2013	Bus	2012-13
Telangana	Moffusil services (APSRTC)	On Gross Traffic Earning	2015	Bus	2013-15
Telangana	Urban services (APSRTC)	On Gross Traffic Earnings	2015	Bus	2013-15
Telangana	Ordinary services (private town service)	On daily kilometrage	2015	Bus	2013-15
Telangana	Express services (private town service)	On daily kilometrage	2015	Bus	2013-15
Telangana	Ordinary services (private Moffusil service)	On daily kilometrage	2015	Bus	2013-15
Telangana	Express services (private Moffusil service)	On daily kilometrage	2015	Bus	2013-15
Telangana	All India Tourist Permits (Contract)	PSPQ	2015	Bus	2013-15
Telangana	State Wide Permits (Contract)	PSPQ	2015	Bus	2013-15
Telangana	District Wide Permits (Contract)	PSPQ	2015	Bus	2013-15
Telangana	Idle Contract Carriage	PSPQ	2015	Bus	2013-15
Telangana	All India Tourist Permits (Contract)	PSPQ	2015	Bus	2013-15
Telangana	Moffusil services (APSRTC)	On Gross Traffic Earning	2016	Bus	2015-16
Telangana	Urban services (APSRTC)	On Gross Traffic Earnings	2016	Bus	2015-16
Telangana	Ordinary services	On daily kilometrage	2016	Bus	2015-16

State	Vehicle	Base	Year	Type	Doc
	(private town service)				
Telangana	Express services (private town service)	On daily kilometrage	2016	Bus	2015-16
Telangana	Ordinary services (private Moffusil service)	On daily kilometrage	2016	Bus	2015-16
Telangana	Express services (private Moffusil service)	On daily kilometrage	2016	Bus	2015-16
Telangana	All India Tourist Permits (Contract)	PSPQ	2016	Bus	2015-16
Telangana	State Wide Permits (Contract)	PSPQ	2016	Bus	2015-16
Telangana	District Wide Permits (Contract)	PSPQ	2016	Bus	2015-16
Telangana	Idle Contract Carriage	PSPQ	2016	Bus	2015-16
Telangana	All India Tourist Permits (Contract)	PSPQ	2016	Bus	2015-16
Telangana	Moffusil services (APSRTC)	On Gross Traffic Earning	2017	Bus	2016-17
Telangana	Urban services (APSRTC)	On Gross Traffic Earnings	2017	Bus	2016-17
Telangana	Ordinary services (private town service)	On daily kilometrage	2017	Bus	2016-17
Telangana	Express services (private town service)	On daily kilometrage	2017	Bus	2016-17
Telangana	Ordinary services (private Moffusil service)	On daily kilometrage	2017	Bus	2016-17
Telangana	Express services	On daily kilometrage	2017	Bus	2016-17

State	Vehicle	Base	Year	Type	Doc
	(private Moffusil service)				
Telangana	All India Tourist Permits (Contract)	PSPQ	2017	Bus	2016-17
Telangana	State Wide Permits (Contract)	PSPQ	2017	Bus	2016-17
Telangana	District Wide Permits (Contract)	PSPQ	2017	Bus	2016-17
Telangana	Idle Contract Carriage	PSPQ	2017	Bus	2016-17
Telangana	All India Tourist Permits (Contract)	PSPQ	2017	Bus	2016-17
Telangana	Moffusil services (APSRTC)	On Gross Traffic Earning	2017	Bus	2017-19
Telangana	Urban services (APSRTC)	On Gross Traffic Earnings	2017	Bus	2017-19
Telangana	Ordinary services (private town service)	On daily kilometerage	2017	Bus	2017-19
Telangana	Express services (private town service)	On daily kilometerage	2017	Bus	2017-19
Telangana	Ordinary services (private Moffusil service)	On daily kilometerage	2017	Bus	2017-19
Telangana	Express services (private Moffusil service)	On daily kilometerage	2017	Bus	2017-19
Telangana	All India Tourist Permits (Contract)	PSPQ	2017	Bus	2017-19
Telangana	State Wide Permits (Contract)	PSPQ	2017	Bus	2017-19
Telangana	District Wide Permits (Contract)	PSPQ	2017	Bus	2017-19

State	Vehicle	Base	Year	Type	Doc
Telangana	Idle Contract Carriage	PSPQ	2017	Bus	2017-19
Telangana	All India Tourist Permits (Contract)	PSPQ	2017	Bus	2017-19
Telangana	All India Tourist Permits (Contract)	PSPQ	2020	Bus	2019-20
Telangana	State Wide Permits (Contract)	PSPQ	2020	Bus	2019-20
Telangana	District Wide Permits (Contract)	PSPQ	2020	Bus	2019-20
Telangana	Idle Contract Carriage	PSPQ	2020	Bus	2019-20
Telangana	All India Tourist Permits (Contract)	PSPQ	2020	Bus	2019-20
Uttar Pradesh	Bus	PSPQ-PSPM	2012	Bus	2011-12
Uttar Pradesh	Bus	PSPQ-PSPM	2013	Bus	2012-13
Uttar Pradesh	Bus	PSPQ-PSPM	2015	Bus	2013-15
Uttar Pradesh	Bus	PSPQ-PSPM	2016	Bus	2015-16
Uttar Pradesh	Bus	PSPQ-PSPM	2017	Bus	2016-17
Uttar Pradesh	Bus	PSPQ-PSPM	2019	Bus	2017-19
Uttar Pradesh	Bus	PSPQ-PSPM	2020	Bus	2019-20
Uttarakhand	Stage Carriage	PSPQ	2012	Bus	2011-12
Uttarakhand	Contrat Carriage	PSPM	2012	Bus	2011-12
Uttarakhand	Stage Carriage	PSPQ	2013	Bus	2012-13
Uttarakhand	Contrat Carriage	PSPM	2013	Bus	2012-13
Uttarakhand	Stage Carriage	PSPM	2015	Bus	2013-15
Uttarakhand	Contrat Carriage	PSPM	2015	Bus	2013-15
Uttarakhand	Stage Carriage	PSPM	2016	Bus	2015-16
Uttarakhand	Contrat Carriage	PSPM	2016	Bus	2015-16
Uttarakhand	Stage Carriage	PSPM	2017	Bus	2016-17
Uttarakhand	Contrat Carriage	PSPM	2017	Bus	2016-17
Uttarakhand	Stage Carriage	PSPM	2019	Bus	2017-19
Uttarakhand	Contrat Carriage	PSPM	2019	Bus	2017-19
Uttarakhand	Stage Carriage	Per Seat/Km	2020	Bus	2019-20
Uttarakhand	Contrat Carriage	PM-PQ-PA	2020	Bus	2019-20
West Bengal	Bus	PSPQ	2011	Bus	2011-12
West Bengal	Bus	PSPQ	2013	Bus	2012-13
West Bengal	Bus	PSPQ	2015	Bus	2013-15
West Bengal	Bus	PSPQ	2016	Bus	2015-16

State	Vehicle	Base	Year	Type	Doc
West Bengal	Bus	PSPQ	2017	Bus	2016-17
West Bengal	Bus	PSPQ	2017	Bus	2017-19
West Bengal	Bus	PSPQ	2020	Bus	2019-20

Table A.3: Basis of PGT Taxtion of Cars & Jeeps across Indian States

State	Vehicle	Base	Year	Type	Doc
Andhra Pradesh	Cars/Jeeps	VC-OTT	2012	Cars/Jeeps	2011-12
Andhra Pradesh	Cars/Jeeps	VC-OTT	2013	Cars/Jeeps	2012-13
Andhra Pradesh	Cars/Jeeps	VC-OTT	2015	Cars/Jeeps	2013-15
Andhra Pradesh	Cars/Jeeps	VC-OTT	2016	Cars/Jeeps	2015-16
Andhra Pradesh	Cars/Jeeps	VC-OTT	2016	Cars/Jeeps	2016-17
Andhra Pradesh	Cars/Jeeps	VC-OTT	2019	Cars/Jeeps	2017-19
Andhra Pradesh	Cars/Jeeps	VC-OTT	2020	Cars/Jeeps	2019-20
Arunachal Pradesh	Cars/Jeeps	OTT	2006	Cars/Jeeps	2011-12
Arunachal Pradesh	Cars/Jeeps	OTT	2006	Cars/Jeeps	2012-13
Arunachal Pradesh	Cars/Jeeps	OTT	2006	Cars/Jeeps	2013-15
Arunachal Pradesh	Cars/Jeeps	OTT	2016	Cars/Jeeps	2015-16
Arunachal Pradesh	Cars/Jeeps	OTT	2017	Cars/Jeeps	2016-17
Arunachal Pradesh	Cars/Jeeps	OTT	2019	Cars/Jeeps	2017-19
Arunachal Pradesh	Cars/Jeeps	OTT	2019	Cars/Jeeps	2019-20
Assam	Cars/Jeeps	VC-OTT-LTT	2011	Cars/Jeeps	2011-12
Assam	Cars/Jeeps	VC-OTT-LTT	2013	Cars/Jeeps	2012-13
Assam	Cars/Jeeps	VC-OTT-LTT	2015	Cars/Jeeps	2013-15
Assam	Cars/Jeeps	VC-OTT-LTT	2016	Cars/Jeeps	2015-16
Assam	Cars/Jeeps	VC-OTT-LTT	2017	Cars/Jeeps	2016-17
Assam	Cars/Jeeps	VC-OTT-LTT	2019	Cars/Jeeps	2017-19
Assam	Cars/Jeeps	VC-OTT-LTT	2020	Cars/Jeeps	2019-20
Bihar	Cars/Jeeps	VC-OTT	2012	Cars/Jeeps	2011-12
Bihar	Cars/Jeeps	VC-OTT	2013	Cars/Jeeps	2012-13
Bihar	Cars/Jeeps	VC-OTT	2015	Cars/Jeeps	2013-15
Bihar	Cars/Jeeps	VC-OTT	2016	Cars/Jeeps	2015-16
Bihar	Cars/Jeeps	VC-OTT	2017	Cars/Jeeps	2016-17
Bihar	Cars/Jeeps	VC-OTT	2019	Cars/Jeeps	2017-19
Bihar	Cars/Jeeps	VC-OTT	2020	Cars/Jeeps	2019-20
Chhattisgarh	Cars/Jeeps	VC-LTT	2012	Cars/Jeeps	2011-12
Chhattisgarh	Cars/Jeeps	VC-LTT	2013	Cars/Jeeps	2012-13
Chhattisgarh	Cars/Jeeps	VC-LTT	2015	Cars/Jeeps	2013-15
Chhattisgarh	Cars/Jeeps	VC-LTT	2016	Cars/Jeeps	2015-16
Chhattisgarh	Cars/Jeeps	VC-LTT	2017	Cars/Jeeps	2016-17
Chhattisgarh	Cars/Jeeps	VC-LTT	2019	Cars/Jeeps	2017-19
Chhattisgarh	Cars/Jeeps	VC-LTT	2020	Cars/Jeeps	2019-20
Goa	Cars/Jeeps	PA	2011	Cars/Jeeps	2011-12
Goa	Cars/Jeeps	OTT	2011	Cars/Jeeps	2012-13
Goa	Cars/Jeeps	OTT	2014	Cars/Jeeps	2013-15
Goa	Cars/Jeeps	OTT	2016	Cars/Jeeps	2015-16
Goa	Cars/Jeeps	OTT	2017	Cars/Jeeps	2016-17
Goa	Cars/Jeeps	OTT	2019	Cars/Jeeps	2017-19
Goa	Cars/Jeeps	OTT	2020	Cars/Jeeps	2019-20
Gujarat	Cars/Jeeps	SP-OTT	2011	Cars/Jeeps	2011-12
Gujarat	Cars/Jeeps	VC-OTT	2013	Cars/Jeeps	2012-13

State	Vehicle	Base	Year	Type	Doc
Gujarat	Cars/Jeeps	VC-OTT	2015	Cars/Jeeps	2013-15
Gujarat	Cars/Jeeps	VC-OTT	2016	Cars/Jeeps	2015-16
Gujarat	Cars/Jeeps	VC-OTT	2017	Cars/Jeeps	2016-17
Gujarat	Cars/Jeeps	VC-OTT	2019	Cars/Jeeps	2017-19
Gujarat	Cars/Jeeps	VC-OTT	2019	Cars/Jeeps	2019-20
Haryana	Cars/Jeeps	LTT	2011	Cars/Jeeps	2011-12
Haryana	Cars/Jeeps	VV-LTT	2013	Cars/Jeeps	2012-13
Haryana	Cars/Jeeps	VV-LTT	2014	Cars/Jeeps	2013-15
Haryana	Cars/Jeeps	VV-LTT	2016	Cars/Jeeps	2015-16
Haryana	Cars/Jeeps	VV-LTT	2017	Cars/Jeeps	2016-17
Haryana	Cars/Jeeps	VV-LTT	2017	Cars/Jeeps	2017-19
Haryana	Cars/Jeeps	VV-LTT	2017	Cars/Jeeps	2019-20
Himachal Pradesh	Cars/Jeeps	CC-VC-LTT	2011	Cars/Jeeps	2011-12
Himachal Pradesh	Cars/Jeeps	CC-VC-LTT	2013	Cars/Jeeps	2012-13
Himachal Pradesh	Cars/Jeeps	CC-VC-LTT	2015	Cars/Jeeps	2013-15
Himachal Pradesh	Cars/Jeeps	CC-VC-LTT	2016	Cars/Jeeps	2015-16
Himachal Pradesh	Cars/Jeeps	CC-VC-LTT	2017	Cars/Jeeps	2016-17
Himachal Pradesh	Cars/Jeeps	CC-VC-LTT	2019	Cars/Jeeps	2017-19
Himachal Pradesh	Cars/Jeeps	CC-VC-LTT	2020	Cars/Jeeps	2019-20
Jammu and Kashmir	Cars/Jeeps	HP-PQ	2012	Cars/Jeeps	2011-12
Jammu and Kashmir	Cars/Jeeps	HP-PQ	2013	Cars/Jeeps	2012-13
Jammu and Kashmir	Cars/Jeeps	OTT	2015	Cars/Jeeps	2013-15
Jammu and Kashmir	Cars/Jeeps	OTT	2016	Cars/Jeeps	2015-16
Jammu and Kashmir	Cars/Jeeps	OTT	2017	Cars/Jeeps	2016-17
Jammu and Kashmir	Cars/Jeeps	OTT	2019	Cars/Jeeps	2017-19
Jammu and Kashmir	Cars/Jeeps	OTT	2019	Cars/Jeeps	2019-20
Jharkhand	Cars/Jeeps	PSPA	2012	Cars/Jeeps	2011-12
Jharkhand	Cars/Jeeps	PSPA	2013	Cars/Jeeps	2012-13
Jharkhand	Cars/Jeeps	PSPA	2015	Cars/Jeeps	2013-15
Jharkhand	Cars/Jeeps	VC-OTT	2016	Cars/Jeeps	2015-16
Jharkhand	Cars/Jeeps	VC-OTT	2017	Cars/Jeeps	2016-17
Jharkhand	Cars/Jeeps	VC-OTT	2017	Cars/Jeeps	2017-19
Jharkhand	Cars/Jeeps	VC-OTT	2017	Cars/Jeeps	2019-20
Karnataka	Cars/Jeeps	VC-LTT	2010	Cars/Jeeps	2011-12
Karnataka	Cars/Jeeps	VC-LTT	2013	Cars/Jeeps	2012-13
Karnataka	Cars/Jeeps	VC-LTT	2015	Cars/Jeeps	2013-15
Karnataka	Cars/Jeeps	VC-LTT	2016	Cars/Jeeps	2015-16
Karnataka	Cars/Jeeps	VC-LTT	2017	Cars/Jeeps	2016-17
Karnataka	Cars/Jeeps	VC-LTT	2019	Cars/Jeeps	2017-19
Karnataka	Cars/Jeeps	VC-LTT	2020	Cars/Jeeps	2019-20
Kerala	Cars/Jeeps	VV-OTT	2012	Cars/Jeeps	2011-12
Kerala	Cars/Jeeps	VV-ULW-OTT	2013	Cars/Jeeps	2012-13
Kerala	Cars/Jeeps	VV-OTT	2015	Cars/Jeeps	2013-15
Kerala	Cars/Jeeps	VV-OTT	2016	Cars/Jeeps	2015-16
Kerala	Cars/Jeeps	VV-OTT	2017	Cars/Jeeps	2016-17
Kerala	Cars/Jeeps	VV-OTT	2019	Cars/Jeeps	2017-19
Kerala	Cars/Jeeps	VV-OTT	2020	Cars/Jeeps	2019-20
Madhya Pradesh	Cars/Jeeps	VC-OTT	2011	Cars/Jeeps	2011-12
Madhya Pradesh	Cars/Jeeps	VC-LTT	2013	Cars/Jeeps	2012-13
Madhya Pradesh	Cars/Jeeps	VC-LTT	2015	Cars/Jeeps	2013-15
Madhya Pradesh	Cars/Jeeps	VC-LTT	2016	Cars/Jeeps	2015-16
Madhya Pradesh	Cars/Jeeps	VC-LTT	2017	Cars/Jeeps	2016-17

State	Vehicle	Base	Year	Type	Doc
Madhya Pradesh	Cars/Jeeps	VC-LTT	2015	Cars/Jeeps	2017-19
Madhya Pradesh	Cars/Jeeps	VC-LTT	2020	Cars/Jeeps	2019-20
Maharashtra	Cars/Jeeps	VC-LTT	2012	Cars/Jeeps	2011-12
Maharashtra	Cars/Jeeps	VC-OTT	2013	Cars/Jeeps	2012-13
Maharashtra	Cars/Jeeps	VC-OTT	2015	Cars/Jeeps	2013-15
Maharashtra	Cars/Jeeps	VC-OTT	2016	Cars/Jeeps	2015-16
Maharashtra	Cars/Jeeps	VC-OTT	2017	Cars/Jeeps	2016-17
Maharashtra	Cars/Jeeps	VC-OTT	2019	Cars/Jeeps	2017-19
Maharashtra	Cars/Jeeps	VC-OTT	2020	Cars/Jeeps	2019-20
Manipur	Cars/Jeeps	PA	2009	Cars/Jeeps	2011-12
Manipur	Cars/Jeeps	OTT	2013	Cars/Jeeps	2012-13
Manipur	Cars/Jeeps	OTT	2015	Cars/Jeeps	2013-15
Manipur	Cars/Jeeps	OTT	2016	Cars/Jeeps	2015-16
Manipur	Cars/Jeeps	OTT	2017	Cars/Jeeps	2016-17
Manipur	Cars/Jeeps	OTT	2019	Cars/Jeeps	2017-19
Manipur	Cars/Jeeps	OTT	2019	Cars/Jeeps	2019-20
Meghalaya	Cars/Jeeps	VC-OTT	2012	Cars/Jeeps	2011-12
Meghalaya	Cars/Jeeps	VC-OTT	2013	Cars/Jeeps	2012-13
Meghalaya	Cars/Jeeps	VC-OTT	2013	Cars/Jeeps	2013-15
Meghalaya	Cars/Jeeps	VC-OTT	2016	Cars/Jeeps	2015-16
Meghalaya	Cars/Jeeps	VC-OTT	2017	Cars/Jeeps	2016-17
Meghalaya	Cars/Jeeps	VC-OTT	2019	Cars/Jeeps	2017-19
Meghalaya	Cars/Jeeps	VC-OTT	2019	Cars/Jeeps	2019-20
Mizoram	Cars/Jeeps	PA	2011	Cars/Jeeps	2011-12
Mizoram	Cars/Jeeps	PA	2011	Cars/Jeeps	2012-13
Mizoram	Cars/Jeeps	PA	2011	Cars/Jeeps	2013-15
Mizoram	Cars/Jeeps	PA	2016	Cars/Jeeps	2015-16
Mizoram	Cars/Jeeps	OTT	2017	Cars/Jeeps	2016-17
Mizoram	Cars/Jeeps	OTT	2019	Cars/Jeeps	2017-19
Mizoram	Cars/Jeeps	OTT	2020	Cars/Jeeps	2019-20
Nagaland	Cars/Jeeps	BC-OTT	2012	Cars/Jeeps	2011-12
Nagaland	Cars/Jeeps	BC-OTT	2013	Cars/Jeeps	2012-13
Nagaland	Cars/Jeeps	BC-OTT	2015	Cars/Jeeps	2013-15
Nagaland	Cars/Jeeps	BC-OTT	2016	Cars/Jeeps	2015-16
Nagaland	Cars/Jeeps	BC-OTT	2017	Cars/Jeeps	2016-17
Nagaland	Cars/Jeeps	BC-OTT	2019	Cars/Jeeps	2017-19
Nagaland	Cars/Jeeps	BC-OTT	2020	Cars/Jeeps	2019-20
Odisha	Cars/Jeeps	VC-OTT	2012	Cars/Jeeps	2011-12
Odisha	Cars/Jeeps	VC-OTT	2013	Cars/Jeeps	2012-13
Odisha	Cars/Jeeps	VC-OTT	2013	Cars/Jeeps	2013-15
Odisha	Cars/Jeeps	VC-OTT	2016	Cars/Jeeps	2015-16
Odisha	Cars/Jeeps	RLW-PA	2017	Cars/Jeeps	2016-17
Odisha	Cars/Jeeps	RLW-PA	2019	Cars/Jeeps	2017-19
Odisha	Cars/Jeeps	RLW-PA	2020	Cars/Jeeps	2019-20
Tamil Nadu	Cars/Jeeps	VV-LTT	2012	Cars/Jeeps	2011-12
Tamil Nadu	Cars/Jeeps	VV-LTT	2013	Cars/Jeeps	2012-13
Tamil Nadu	Cars/Jeeps	VV-LTT	2015	Cars/Jeeps	2013-15
Tamil Nadu	Cars/Jeeps	VV-LTT	2016	Cars/Jeeps	2015-16
Tamil Nadu	Tourist Taxi	VV-LTT	2017	Cars/Jeeps	2016-17
Tamil Nadu	Meter Taxi	PPT	2017	Cars/Jeeps	2016-17
Tamil Nadu	Tourist Taxi	VV-LTT	2019	Cars/Jeeps	2017-19
Tamil Nadu	Meter Taxi	PPT	2019	Cars/Jeeps	2017-19

State	Vehicle	Base	Year	Type	Doc
Tamil Nadu	Tourist Taxi	VV-LTT	2020	Cars/Jeeps	2019-20
Tamil Nadu	Meter Taxi	PPT	2020	Cars/Jeeps	2019-20
Telangana	Cars/Jeeps	VC-OTT	2013	Cars/Jeeps	2012-13
Telangana	Cars/Jeeps	VC-OTT	2015	Cars/Jeeps	2013-15
Telangana	Cars/Jeeps	VC-OTT	2016	Cars/Jeeps	2015-16
Telangana	Cars/Jeeps	VC-OTT	2017	Cars/Jeeps	2016-17
Telangana	Cars/Jeeps	VC-OTT	2017	Cars/Jeeps	2017-19
Telangana	Cars/Jeeps	VC-OTT	2020	Cars/Jeeps	2019-20
Uttar Pradesh	Cars/Jeeps	VC-OTT	2012	Cars/Jeeps	2011-12
Uttar Pradesh	Cars/Jeeps	VC-OTT	2012	Cars/Jeeps	2012-13
Uttar Pradesh	Cars/Jeeps	VC-OTT	2015	Cars/Jeeps	2013-15
Uttar Pradesh	Cars/Jeeps	VC-OTT	2016	Cars/Jeeps	2015-16
Uttar Pradesh	Cars/Jeeps	VC-OTT	2017	Cars/Jeeps	2016-17
Uttar Pradesh	Cars/Jeeps	VC-OTT	2019	Cars/Jeeps	2017-19
Uttar Pradesh	Cars/Jeeps	VC-OTT	2020	Cars/Jeeps	2019-20
Uttarakhand	Cars/Jeeps	OTT	2012	Cars/Jeeps	2011-12
Uttarakhand	Cars/Jeeps	OTT	2013	Cars/Jeeps	2012-13
Uttarakhand	Cars/Jeeps	OTT	2015	Cars/Jeeps	2013-15
Uttarakhand	Cars/Jeeps	OTT	2016	Cars/Jeeps	2015-16
Uttarakhand	Cars/Jeeps	OTT	2017	Cars/Jeeps	2016-17
Uttarakhand	Cars/Jeeps	OTT	2019	Cars/Jeeps	2017-19
Uttarakhand	Cars/Jeeps	OTT	2020	Cars/Jeeps	2019-20
West Bengal	Cars/Jeeps	OTT	2011	Cars/Jeeps	2011-12
West Bengal	Cars/Jeeps	OTT	2013	Cars/Jeeps	2012-13
West Bengal	Cars/Jeeps	OTT	2015	Cars/Jeeps	2013-15
West Bengal	Cars/Jeeps	OTT	2016	Cars/Jeeps	2015-16
West Bengal	Cars/Jeeps	OTT	2017	Cars/Jeeps	2016-17
West Bengal	Cars/Jeeps	OTT	2017	Cars/Jeeps	2017-19
West Bengal	Cars/Jeeps	OTT	2020	Cars/Jeeps	2019-20

Table A.4: Basis of PGT Taxtion of Taxi/ Cab across Indian States

State	Vehicle	Base	Year	Type	Doc
Andhra Pradesh	Taxi/ Cab	VC-OTT	2012	Taxi/ Cab	2011-12
Andhra Pradesh	Taxi/ Cab	VC-OTT	2013	Taxi/ Cab	2012-13
Andhra Pradesh	Taxi/ Cab	VC-OTT	2015	Taxi/ Cab	2013-15
Andhra Pradesh	Taxi/ Cab	VC-OTT	2016	Taxi/ Cab	2015-16
Andhra Pradesh	Taxi/ Cab	VC-OTT	2016	Taxi/ Cab	2016-17
Andhra Pradesh	Taxi/ Cab	VC-OTT	2019	Taxi/ Cab	2017-19
Andhra Pradesh	Taxi/ Cab	VC-OTT	2020	Taxi/ Cab	2019-20
Arunachal Pradesh	Taxi/ Cab	PA	2006	Taxi/ Cab	2011-12
Arunachal Pradesh	Taxi/ Cab	PA	2006	Taxi/ Cab	2012-13
Arunachal Pradesh	Taxi/ Cab	PA	2006	Taxi/ Cab	2013-15
Arunachal Pradesh	Taxi/ Cab	PA	2016	Taxi/ Cab	2015-16
Arunachal Pradesh	Taxi/ Cab	PA	2017	Taxi/ Cab	2016-17
Arunachal Pradesh	Taxi/ Cab	PA	2019	Taxi/ Cab	2017-19
Arunachal Pradesh	Taxi/ Cab	PA	2019	Taxi/ Cab	2019-20
Assam	Taxi/ Cab	PA/PQ	2011	Taxi/ Cab	2011-12
Assam	Taxi/ Cab	PA/PQ	2013	Taxi/ Cab	2012-13
Assam	Taxi/ Cab	PA/PQ	2015	Taxi/ Cab	2013-15
Assam	Taxi/ Cab	PA/PQ	2016	Taxi/ Cab	2015-16

State	Vehicle	Base	Year	Type	Doc
Assam	Taxi/ Cab	PA/PQ	2017	Taxi/ Cab	2016-17
Assam	Taxi/ Cab	PA/PQ	2019	Taxi/ Cab	2017-19
Assam	Taxi/ Cab	PA/PQ	2020	Taxi/ Cab	2019-20
Bihar	Taxi/ Cab	OTT	2012	Taxi/ Cab	2011-12
Bihar	Taxi/ Cab	VC-OTT	2013	Taxi/ Cab	2012-13
Bihar	Taxi/ Cab	VC-OTT	2015	Taxi/ Cab	2013-15
Bihar	Taxi/ Cab	VC-OTT	2016	Taxi/ Cab	2015-16
Bihar	Taxi/ Cab	VC-OTT	2017	Taxi/ Cab	2016-17
Bihar	Taxi/ Cab	VC-OTT	2019	Taxi/ Cab	2017-19
Bihar	Taxi/ Cab	VC-OTT	2020	Taxi/ Cab	2019-20
Chhattisgarh	Taxi/ Cab	PSPQ	2012	Taxi/ Cab	2011-12
Chhattisgarh	Taxi/ Cab	PSPQ	2013	Taxi/ Cab	2012-13
Chhattisgarh	Taxi/ Cab	PSPQ	2015	Taxi/ Cab	2013-15
Chhattisgarh	Taxi/ Cab	PSPQ	2016	Taxi/ Cab	2015-16
Chhattisgarh	Taxi/ Cab	PSPQ	2017	Taxi/ Cab	2016-17
Chhattisgarh	Taxi/ Cab	PSPQ	2019	Taxi/ Cab	2017-19
Chhattisgarh	Taxi/ Cab	PSPQ	2020	Taxi/ Cab	2019-20
Goa	Taxi/ Cab	PSPA	2011	Taxi/ Cab	2011-12
Goa	Taxi/ Cab	PSPA	2011	Taxi/ Cab	2012-13
Goa	Taxi/ Cab	PSPA	2014	Taxi/ Cab	2013-15
Goa	Taxi/ Cab	PSPA	2016	Taxi/ Cab	2015-16
Goa	Taxi/ Cab	PSPA	2017	Taxi/ Cab	2016-17
Goa	Taxi/ Cab	PSPA	2019	Taxi/ Cab	2017-19
Goa	Taxi/ Cab	PSPA	2020	Taxi/ Cab	2019-20
Gujarat	Taxi/ Cab	SP-OTT	2011	Taxi/ Cab	2011-12
Gujarat	Taxi/ Cab	VC-OTT	2013	Taxi/ Cab	2012-13
Gujarat	Taxi/ Cab	VC-OTT	2015	Taxi/ Cab	2013-15
Gujarat	Taxi/ Cab	VC-OTT	2016	Taxi/ Cab	2015-16
Gujarat	Taxi/ Cab	VC-OTT	2017	Taxi/ Cab	2016-17
Gujarat	Taxi/ Cab	VC-OTT	2019	Taxi/ Cab	2017-19
Gujarat	Taxi/ Cab	VC-OTT	2019	Taxi/ Cab	2019-20
Haryana	Taxi/ Cab	PSPA	2009	Taxi/ Cab	2011-12
Haryana	Taxi/ Cab	PSPA	2013	Taxi/ Cab	2012-13
Haryana	Taxi/ Cab	PSPA	2014	Taxi/ Cab	2013-15
Haryana	Taxi/ Cab	PSPA	2016	Taxi/ Cab	2015-16
Haryana	Taxi/ Cab	VV-OTT	2017	Taxi/ Cab	2016-17
Haryana	Taxi/ Cab	VV-OTT	2017	Taxi/ Cab	2017-19
Haryana	Taxi/ Cab	VV-OTT	2017	Taxi/ Cab	2019-20
Himachal Pradesh	Taxi/ Cab	PSPA	2011	Taxi/ Cab	2011-12
Himachal Pradesh	Taxi/ Cab	PSPA	2013	Taxi/ Cab	2012-13
Himachal Pradesh	Taxi/ Cab	PSPA	2015	Taxi/ Cab	2013-15
Himachal Pradesh	Taxi/ Cab	PSPA	2016	Taxi/ Cab	2015-16
Himachal Pradesh	Taxi/ Cab	PSPA	2017	Taxi/ Cab	2016-17
Himachal Pradesh	Taxi/ Cab	PSPA	2019	Taxi/ Cab	2017-19
Himachal Pradesh	Taxi/ Cab	PSPA	2020	Taxi/ Cab	2019-20
Jammu and Kashmir	Taxi/ Cab	PSPQ	2012	Taxi/ Cab	2011-12
Jammu and Kashmir	Taxi/ Cab	PSPQ	2013	Taxi/ Cab	2012-13
Jammu and Kashmir	Taxi/ Cab	Quarterly	2015	Taxi/ Cab	2013-15
Jammu and Kashmir	Taxi/ Cab	Quarterly	2016	Taxi/ Cab	2015-16
Jammu and Kashmir	Taxi/ Cab	Quarterly	2017	Taxi/ Cab	2016-17
Jammu and Kashmir	Taxi/ Cab	Quarterly	2019	Taxi/ Cab	2017-19
Jammu and Kashmir	Taxi/ Cab	PA	2019	Taxi/ Cab	2019-20

State	Vehicle	Base	Year	Type	Doc
Jharkhand	Taxi/ Cab	PSPA	2012	Taxi/ Cab	2011-12
Jharkhand	Taxi/ Cab	PSPA	2013	Taxi/ Cab	2012-13
Jharkhand	Taxi/ Cab	PSPA	2015	Taxi/ Cab	2013-15
Jharkhand	Taxi/ Cab	PSPA	2016	Taxi/ Cab	2015-16
Jharkhand	Taxi/ Cab	PSPA	2017	Taxi/ Cab	2016-17
Jharkhand	Taxi/ Cab	PSPA	2017	Taxi/ Cab	2017-19
Jharkhand	Taxi/ Cab	PSPA	2017	Taxi/ Cab	2019-20
Karnataka	Taxi/ Cab	PQ	2010	Taxi/ Cab	2011-12
Karnataka	Less than 15 lakh VC	PSPQ	2013	Taxi/ Cab	2012-13
Karnataka	More than 15 lakh VC	LTT	2013	Taxi/ Cab	2012-13
Karnataka	Less than 15 lakh VC	PSPQ	2015	Taxi/ Cab	2013-15
Karnataka	More than 15 lakh VC	LTT	2015	Taxi/ Cab	2013-15
Karnataka	Less than 15 lakh VC	PSPQ	2016	Taxi/ Cab	2015-16
Karnataka	More than 15 lakh VC	LTT	2016	Taxi/ Cab	2015-16
Karnataka	Less than 15 lakh VC	PSPQ	2017	Taxi/ Cab	2016-17
Karnataka	More than 15 lakh VC	LTT	2017	Taxi/ Cab	2016-17
Karnataka	Less than 15 lakh VC	PSPQ	2019	Taxi/ Cab	2017-19
Karnataka	More than 15 lakh VC	LTT	2019	Taxi/ Cab	2017-19
Karnataka	Less than 15 lakh VC	PSPQ	2020	Taxi/ Cab	2019-20
Karnataka	More than 15 lakh VC	LTT	2020	Taxi/ Cab	2019-20
Kerala	Taxi/ Cab	PQ	2012	Taxi/ Cab	2011-12
Kerala	Taxi/ Cab	PQ	2013	Taxi/ Cab	2012-13
Kerala	Taxi/ Cab	PQ	2015	Taxi/ Cab	2013-15
Kerala	Taxi/ Cab	VV-OTT	2016	Taxi/ Cab	2015-16
Kerala	Taxi/ Cab	VV-OTT	2017	Taxi/ Cab	2016-17
Kerala	Taxi/ Cab	VV-OTT	2019	Taxi/ Cab	2017-19
Kerala	Taxi/ Cab	VV-OTT	2020	Taxi/ Cab	2019-20
Madhya Pradesh	Taxi/ Cab	PSPQ	2011	Taxi/ Cab	2011-12
Madhya Pradesh	Taxi/ Cab	PSPQ	2013	Taxi/ Cab	2012-13
Madhya Pradesh	Taxi/ Cab	PS-VC-LTT	2015	Taxi/ Cab	2013-15
Madhya Pradesh	Taxi/ Cab	PS-VC-LTT	2016	Taxi/ Cab	2015-16
Madhya Pradesh	Taxi/ Cab	PS-VC-LTT	2017	Taxi/ Cab	2016-17
Madhya Pradesh	Taxi/ Cab	PS-VC-LTT	2015	Taxi/ Cab	2017-19
Madhya Pradesh	Taxi/ Cab	PS-VC-LTT	2020	Taxi/ Cab	2019-20
Maharashtra	Un-Metered Taxi Cab	PA	2012	Taxi/ Cab	2011-12
Maharashtra	Tourist Taxi	PPPA	2012	Taxi/ Cab	2011-12
Maharashtra	Luxury Taxi	PPPA	2012	Taxi/ Cab	2011-12
Maharashtra	Un-Metered Taxi Cab	OTT	2013	Taxi/ Cab	2012-13

State	Vehicle	Base	Year	Type	Doc
Maharashtra	Tourist Taxi	Seating Capacity-PA	2013	Taxi/ Cab	2012-13
Maharashtra	Luxury Taxi	PPPA	2013	Taxi/ Cab	2012-13
Maharashtra	AC Tourist Taxi	PPPA	2013	Taxi/ Cab	2012-13
Maharashtra	Un-Metered Taxi Cab	OTT	2015	Taxi/ Cab	2013-15
Maharashtra	Tourist Taxi	Seating Capacity-PA	2015	Taxi/ Cab	2013-15
Maharashtra	Luxury Taxi	PPPA	2015	Taxi/ Cab	2013-15
Maharashtra	AC Tourist Taxi	PPPA	2015	Taxi/ Cab	2013-15
Maharashtra	Un-Metered Taxi Cab	OTT	2016	Taxi/ Cab	2015-16
Maharashtra	Tourist Taxi	Seating Capacity-PA	2016	Taxi/ Cab	2015-16
Maharashtra	Luxury Taxi	PPPA	2016	Taxi/ Cab	2015-16
Maharashtra	Non-AC	PSPA	2016	Taxi/ Cab	2015-16
Maharashtra	AC Tourist Taxi	PPPA	2016	Taxi/ Cab	2015-16
Maharashtra	Un-Metered Taxi Cab	OTT	2017	Taxi/ Cab	2016-17
Maharashtra	Tourist Taxi	Seating Capacity-PA	2017	Taxi/ Cab	2016-17
Maharashtra	Luxury Taxi	PPPA	2017	Taxi/ Cab	2016-17
Maharashtra	Non-AC	PSPA	2017	Taxi/ Cab	2016-17
Maharashtra	AC Tourist Taxi	PPPA	2017	Taxi/ Cab	2016-17
Maharashtra	Un-Metered Taxi Cab	OTT	2019	Taxi/ Cab	2017-19
Maharashtra	Tourist Taxi	Seating Capacity-PA	2019	Taxi/ Cab	2017-19
Maharashtra	Luxury Taxi	PPPA	2019	Taxi/ Cab	2017-19
Maharashtra	Non-AC	PSPA	2019	Taxi/ Cab	2017-19
Maharashtra	AC Tourist Taxi	PPPA	2019	Taxi/ Cab	2017-19
Maharashtra	Un-Metered Taxi Cab	OTT	2020	Taxi/ Cab	2019-20
Maharashtra	Tourist Taxi	Seating Capacity-PA	2020	Taxi/ Cab	2019-20
Maharashtra	Luxury Taxi	PPPA	2020	Taxi/ Cab	2019-20
Maharashtra	Non-AC	PSPA	2020	Taxi/ Cab	2019-20
Maharashtra	AC Tourist Taxi	PPPA	2020	Taxi/ Cab	2019-20
Manipur	Taxi/ Cab	PA	2009	Taxi/ Cab	2011-12
Manipur	Taxi/ Cab	PA	2013	Taxi/ Cab	2012-13
Manipur	Taxi/ Cab	PA	2015	Taxi/ Cab	2013-15
Manipur	Taxi/ Cab	PA	2016	Taxi/ Cab	2015-16
Manipur	Taxi/ Cab	PA	2017	Taxi/ Cab	2016-17
Manipur	Taxi/ Cab	PA	2019	Taxi/ Cab	2017-19
Manipur	Taxi/ Cab	PA	2019	Taxi/ Cab	2019-20
Meghalaya	Taxi/ Cab	PA	2012	Taxi/ Cab	2011-12
Meghalaya	Taxi/ Cab	PA	2013	Taxi/ Cab	2012-13
Meghalaya	Taxi/ Cab	PA	2013	Taxi/ Cab	2013-15
Meghalaya	Taxi/ Cab	PA	2016	Taxi/ Cab	2015-16
Meghalaya	Taxi/ Cab	PA	2017	Taxi/ Cab	2016-17
Meghalaya	Taxi/ Cab	PA	2019	Taxi/ Cab	2017-19
Meghalaya	Taxi/ Cab	PA	2019	Taxi/ Cab	2019-20

State	Vehicle	Base	Year	Type	Doc
Mizoram	Taxi/ Cab	PA	2011	Taxi/ Cab	2011-12
Mizoram	Taxi/ Cab	PA	2011	Taxi/ Cab	2012-13
Mizoram	Taxi/ Cab	PA	2011	Taxi/ Cab	2013-15
Mizoram	Taxi/ Cab	PA	2016	Taxi/ Cab	2015-16
Mizoram	Taxi/ Cab	OTT	2017	Taxi/ Cab	2016-17
Mizoram	Taxi/ Cab	OTT	2019	Taxi/ Cab	2017-19
Mizoram	Taxi/ Cab	OTT	2020	Taxi/ Cab	2019-20
Nagaland	Taxi/ Cab	PA	2012	Taxi/ Cab	2011-12
Nagaland	Taxi/ Cab	PA	2013	Taxi/ Cab	2012-13
Nagaland	Taxi/ Cab	PA	2015	Taxi/ Cab	2013-15
Nagaland	Taxi/ Cab	PA	2016	Taxi/ Cab	2015-16
Nagaland	Taxi/ Cab	PA	2017	Taxi/ Cab	2016-17
Nagaland	Taxi/ Cab	PA	2019	Taxi/ Cab	2017-19
Nagaland	Taxi/ Cab	PA	2020	Taxi/ Cab	2019-20
Odisha	Taxi/ Cab	-	2012	Taxi/ Cab	2011-12
Odisha	Taxi/ Cab	-	2013	Taxi/ Cab	2012-13
Odisha	Taxi/ Cab	-	2013	Taxi/ Cab	2013-15
Odisha	Taxi/ Cab	-	2016	Taxi/ Cab	2015-16
Odisha	Taxi/ Cab	PSPA	2017	Taxi/ Cab	2016-17
Odisha	Taxi/ Cab	PSPA	2019	Taxi/ Cab	2017-19
Odisha	Taxi/ Cab	PSPA	2020	Taxi/ Cab	2019-20
Tamil Nadu	Taxi/ Cab	OTT	2012	Taxi/ Cab	2011-12
Tamil Nadu	Taxi/ Cab	OTT	2013	Taxi/ Cab	2012-13
Tamil Nadu	Taxi/ Cab	OTT	2015	Taxi/ Cab	2013-15
Tamil Nadu	Taxi/ Cab	OTT	2016	Taxi/ Cab	2015-16
Telangana	Taxi/ Cab	VC-OTT	2013	Taxi/ Cab	2012-13
Telangana	Taxi/ Cab	VC-OTT	2015	Taxi/ Cab	2013-15
Telangana	Taxi/ Cab	VC-OTT	2016	Taxi/ Cab	2015-16
Telangana	Taxi/ Cab	VC-OTT	2017	Taxi/ Cab	2016-17
Telangana	Taxi/ Cab	VC-OTT	2017	Taxi/ Cab	2017-19
Telangana	Taxi/ Cab	VC-OTT	2020	Taxi/ Cab	2019-20
Uttar Pradesh	Taxi/ Cab	PSPQ-PSPA	2012	Taxi/ Cab	2011-12
Uttar Pradesh	Taxi/ Cab	PSPQ-PSPA	2012	Taxi/ Cab	2012-13
Uttar Pradesh	Taxi/ Cab	PSPQ-PSPA	2015	Taxi/ Cab	2013-15
Uttar Pradesh	Taxi/ Cab	PSPQ/PSPA	2016	Taxi/ Cab	2015-16
Uttar Pradesh	Taxi/ Cab	PSPQ/PSPA	2017	Taxi/ Cab	2016-17
Uttar Pradesh	Taxi/ Cab	PSPQ/PSPA	2019	Taxi/ Cab	2017-19
Uttar Pradesh	Taxi/ Cab	PSPQ/PSPA	2020	Taxi/ Cab	2019-20
Uttarakhand	Taxi/ Cab	PS-PQ-PSPM	2012	Taxi/ Cab	2011-12
Uttarakhand	Taxi/ Cab	PS-PQ-PSPM	2013	Taxi/ Cab	2012-13
Uttarakhand	Taxi/ Cab	PS-PQ	2015	Taxi/ Cab	2013-15
Uttarakhand	Taxi/ Cab	PS-PQ	2016	Taxi/ Cab	2015-16
Uttarakhand	Taxi/ Cab	PS-PQ	2017	Taxi/ Cab	2016-17
Uttarakhand	Taxi/ Cab	PS-PQ	2019	Taxi/ Cab	2017-19
Uttarakhand	Taxi/ Cab	PSPM-PSPQ-PSPA	2020	Taxi/ Cab	2019-20
West Bengal	Taxi/ Cab	PA	2011	Taxi/ Cab	2011-12
West Bengal	Taxi/ Cab	PA	2013	Taxi/ Cab	2012-13
West Bengal	Taxi/ Cab	PA	2015	Taxi/ Cab	2013-15
West Bengal	Taxi/ Cab	PA	2016	Taxi/ Cab	2015-16
West Bengal	Taxi/ Cab	PA	2017	Taxi/ Cab	2016-17
West Bengal	Taxi/ Cab	PA	2017	Taxi/ Cab	2017-19
West Bengal	Taxi/ Cab	PA	2020	Taxi/ Cab	2019-20

Table A.5: Basis of PGT of Tractors and Trailer across States

State	Vehicle	Base	Year	Type	Doc
Andhra Pradesh	Trailers	LW (Kg)	2012	Trailers	2011-12
Andhra Pradesh	Tractors	LW (Kg)	2012	Tractors	2011-12
Andhra Pradesh	Trailers	LW (Kg)	2013	Trailers	2012-13
Andhra Pradesh	Tractors	LW (Kg)	2013	Tractors	2012-13
Andhra Pradesh	Trailers	LW (Kg)	2015	Trailers	2013-15
Andhra Pradesh	Tractors	LW (Kg)	2015	Tractors	2013-15
Andhra Pradesh	Trailers	LW (Kg)	2016	Trailers	2015-16
Andhra Pradesh	Tractors	LW (Kg)	2016	Tractors	2015-16
Andhra Pradesh	Trailers	LW (Kg)	2016	Trailers	2016-17
Andhra Pradesh	Tractors	LW (Kg)	2016	Tractors	2016-17
Andhra Pradesh	Trailers	Exempted	2019	Trailers	2017-19
Andhra Pradesh	Tractors	Exempted	2019	Tractors	2017-19
Andhra Pradesh	Trailers	Exempted	2020	Trailers	2019-20
Andhra Pradesh	Tractors	Exempted	2020	Tractors	2019-20
Arunachal Pradesh	Trailers	PA	2006	Trailers	2011-12
Arunachal Pradesh	Tractors	PA	2006	Tractors	2011-12
Arunachal Pradesh	Trailers	PA	2006	Trailers	2012-13
Arunachal Pradesh	Tractors	PA	2006	Tractors	2012-13
Arunachal Pradesh	Trailers	PA	2006	Trailers	2013-15
Arunachal Pradesh	Tractors	PA	2006	Tractors	2013-15
Arunachal Pradesh	Trailers	PA	2016	Trailers	2015-16
Arunachal Pradesh	Tractors	PA	2016	Tractors	2015-16
Arunachal Pradesh	Trailers	PA	2017	Trailers	2016-17
Arunachal Pradesh	Tractors	PA	2017	Tractors	2016-17
Arunachal Pradesh	Trailers	PA	2019	Trailers	2017-19
Arunachal Pradesh	Tractors	PA	2019	Tractors	2017-19
Arunachal Pradesh	Trailers	PA	2019	Trailers	2019-20
Arunachal Pradesh	Tractors	PA	2019	Tractors	2019-20
Assam	Trailers	MT-PA/MT-PQ	2011	Trailers	2011-12
Assam	Tractors	MT-PA/MT-PQ	2011	Tractors	2011-12
Assam	Trailers	MT-PA/MT-PQ	2013	Trailers	2012-13
Assam	Tractors	MT-PA/MT-PQ	2013	Tractors	2012-13
Assam	Trailers	MT-PA/MT-PQ	2015	Trailers	2013-15
Assam	Tractors	MT-PA/MT-PQ	2015	Tractors	2013-15
Assam	Trailers	MT-PA/MT-PQ	2016	Trailers	2015-16
Assam	Tractors	MT-PA/MT-PQ	2016	Tractors	2015-16
Assam	Trailers	MT-PA/MT-PQ	2017	Trailers	2016-17
Assam	Tractors	MT-PA/MT-PQ	2017	Tractors	2016-17
Assam	Trailers	MT-PA/MT-PQ	2019	Trailers	2017-19
Assam	Tractors	MT-PA/MT-PQ	2019	Tractors	2017-19
Assam	Trailers	MT-PA/MT-PQ	2020	Trailers	2019-20
Assam	Tractors	MT-PA/MT-PQ	2020	Tractors	2019-20
Bihar	Trailers	VC-OTT	2012	Trailers	2011-12
Bihar	Tractors	OTT	2012	Tractors	2011-12
Bihar	Trailers	VC-OTT	2013	Trailers	2012-13

State	Vehicle	Base	Year	Type	Doc
Bihar	Tractors	OTT	2013	Tractors	2012-13
Bihar	Trailers	VC-OTT	2015	Trailers	2013-15
Bihar	Tractors	VC-OTT	2015	Tractors	2013-15
Bihar	Trailers	VC-OTT	2016	Trailers	2015-16
Bihar	Tractors	VC-OTT	2016	Tractors	2015-16
Bihar	Trailers	VC-OTT	2017	Trailers	2016-17
Bihar	Tractors	VC-OTT	2017	Tractors	2016-17
Bihar	Trailers	VC-OTT	2019	Trailers	2017-19
Bihar	Tractors	VC-OTT	2019	Tractors	2017-19
Bihar	Trailers	VC-OTT	2020	Trailers	2019-20
Bihar	Tractors	VC-OTT	2020	Tractors	2019-20
Chhattisgarh	Trailers	ULW	2012	Trailers	2011-12
Chhattisgarh	Tractors	ULW-PQ	2012	Tractors	2011-12
Chhattisgarh	Trailers	ULW	2013	Trailers	2012-13
Chhattisgarh	Tractors	ULW-PQ	2013	Tractors	2012-13
Chhattisgarh	Trailers	ULW	2015	Trailers	2013-15
Chhattisgarh	Tractors	ULW-PQ	2015	Tractors	2013-15
Chhattisgarh	Trailers	ULW	2016	Trailers	2015-16
Chhattisgarh	Tractors	ULW-PQ	2016	Tractors	2015-16
Chhattisgarh	Trailers	ULW	2017	Trailers	2016-17
Chhattisgarh	Tractors	ULW-PQ	2017	Tractors	2016-17
Chhattisgarh	Trailers	ULW	2019	Trailers	2017-19
Chhattisgarh	Tractors	ULW-PQ	2019	Tractors	2017-19
Chhattisgarh	Trailers	ULW	2020	Trailers	2019-20
Chhattisgarh	Tractors	ULW-PQ	2020	Tractors	2019-20
Goa	Trailers	PA	2011	Trailers	2011-12
Goa	Tractors	PA	2011	Tractors	2011-12
Goa	Trailers	-	2011	Trailers	2012-13
Goa	Tractors	RLW-PA	2011	Tractors	2012-13
Goa	Trailers	-	2014	Trailers	2013-15
Goa	Tractors	RLW-PA	2014	Tractors	2013-15
Goa	Trailers	-	2016	Trailers	2015-16
Goa	Tractors	RLW-PA	2016	Tractors	2015-16
Goa	Trailers	-	2017	Trailers	2016-17
Goa	Tractors	RLW-PA	2017	Tractors	2016-17
Goa	Trailers	-	2019	Trailers	2017-19
Goa	Tractors	RLW-PA	2019	Tractors	2017-19
Goa	Trailers	-	2020	Trailers	2019-20
Goa	Tractors	RLW-PA	2020	Tractors	2019-20
Gujarat	Trailers	-	2011	Trailers	2011-12
Gujarat	Tractors (agriculture use)	SP-OTT	2011	Tractors	2011-12
Gujarat	Tractors	KG-PA	2011	Tractors	2011-12
Gujarat	Trailers	-	2013	Trailers	2012-13
Gujarat	Tractors (agriculture use)	VC-OTT	2013	Tractors	2012-13
Gujarat	Tractors	KG-PA	2013	Tractors	2012-13
Gujarat	Trailers	VC-OTT	2015	Trailers	2013-15
Gujarat	Tractors (agriculture use)	VC-OTT	2015	Tractors	2013-15
Gujarat	Tractors	-	2015	Tractors	2013-15
Gujarat	Trailers	VC-OTT	2016	Trailers	2015-16

State	Vehicle	Base	Year	Type	Doc
Gujarat	Tractors (agriculture use)	VC-OTT	2016	Tractors	2015-16
Gujarat	Tractors	-	2016	Tractors	2015-16
Gujarat	Trailers	VC-OTT	2017	Trailers	2016-17
Gujarat	Tractors (agriculture use)	VC-OTT	2017	Tractors	2016-17
Gujarat	Tractors	-	2017	Tractors	2016-17
Gujarat	Trailers	VC-OTT	2019	Trailers	2017-19
Gujarat	Tractors (agriculture use)	VC-OTT	2019	Tractors	2017-19
Gujarat	Tractors	-	2019	Tractors	2017-19
Gujarat	Trailers	VC-OTT	2019	Trailers	2019-20
Gujarat	Tractors (agriculture use)	VC-OTT	2019	Tractors	2019-20
Gujarat	Tractors	-	2019	Tractors	2019-20
Haryana	Trailers	-	2009	Trailers	2011-12
Haryana	Tractors	-	2009	Tractors	2011-12
Haryana	Trailers	-	2013	Trailers	2012-13
Haryana	Tractors	-	2013	Tractors	2012-13
Haryana	Trailers	GVW-PA	2014	Trailers	2013-15
Haryana	Tractors	-	2014	Tractors	2013-15
Haryana	Trailers	GVW-PA	2016	Trailers	2015-16
Haryana	Tractors	-	2016	Tractors	2015-16
Haryana	Trailers	VV-OTT	2017	Trailers	2016-17
Haryana	Tractors	VV-OTT	2017	Tractors	2016-17
Haryana	Trailers	VV-OTT	2017	Trailers	2017-19
Haryana	Tractors	VV-OTT	2017	Tractors	2017-19
Haryana	Trailers	VV-OTT	2017	Trailers	2019-20
Haryana	Tractors	VV-OTT	2017	Tractors	2019-20
Himachal Pradesh	Trailers	PA	2011	Trailers	2011-12
Himachal Pradesh	Tractors	PA	2011	Tractors	2011-12
Himachal Pradesh	Trailers	PA	2013	Trailers	2012-13
Himachal Pradesh	Tractors	PA	2013	Tractors	2012-13
Himachal Pradesh	Trailers	PA	2015	Trailers	2013-15
Himachal Pradesh	Tractors	PA	2015	Tractors	2013-15
Himachal Pradesh	Trailers	PA	2016	Trailers	2015-16
Himachal Pradesh	Tractors	PA	2016	Tractors	2015-16
Himachal Pradesh	Trailers	PA	2017	Trailers	2016-17
Himachal Pradesh	Tractors	PA	2017	Tractors	2016-17
Himachal Pradesh	Trailers	PA	2019	Trailers	2017-19
Himachal Pradesh	Tractors	PA	2019	Tractors	2017-19
Himachal Pradesh	Trailers	PA	2020	Trailers	2019-20
Himachal Pradesh	Tractors	PA	2020	Tractors	2019-20
Jammu and Kashmir	Trailers	PQ	2012	Trailers	2011-12
Jammu and Kashmir	Tractors	-	2012	Tractors	2011-12
Jammu and Kashmir	Trailers	PQ	2013	Trailers	2012-13
Jammu and Kashmir	Tractors	-	2013	Tractors	2012-13
Jammu and Kashmir	Trailers	Quarterly	2015	Trailers	2013-15
Jammu and Kashmir	Tractors	Exempted	2015	Tractors	2013-15
Jammu and Kashmir	Trailers	Quarterly	2016	Trailers	2015-16
Jammu and Kashmir	Tractors	Exempted	2016	Tractors	2015-16
Jammu and Kashmir	Trailers	Quarterly	2017	Trailers	2016-17

State	Vehicle	Base	Year	Type	Doc
Jammu and Kashmir	Tractors	Exempted	2017	Tractors	2016-17
Jammu and Kashmir	Trailers	Quarterly	2019	Trailers	2017-19
Jammu and Kashmir	Tractors	Exempted	2019	Tractors	2017-19
Jammu and Kashmir	Trailers	PA	2019	Trailers	2019-20
Jammu and Kashmir	Tractors	OTT	2019	Tractors	2019-20
Jharkhand	Trailers	RWL-PA	2012	Trailers	2011-12
Jharkhand	Tractors	PA	2012	Tractors	2011-12
Jharkhand	Trailers	RWL-PA	2013	Trailers	2012-13
Jharkhand	Tractors	PA	2013	Tractors	2012-13
Jharkhand	Trailers	RWL-PA	2015	Trailers	2013-15
Jharkhand	Tractors	PA	2015	Tractors	2013-15
Jharkhand	Trailers	RWL-PA	2016	Trailers	2015-16
Jharkhand	Tractors	PA	2016	Tractors	2015-16
Jharkhand	Trailers	RWL-PA	2017	Trailers	2016-17
Jharkhand	Tractors	PA	2017	Tractors	2016-17
Jharkhand	Trailers	RWL-PA	2017	Trailers	2017-19
Jharkhand	Tractors	PA	2017	Tractors	2017-19
Jharkhand	Trailers	RWL-PA	2017	Trailers	2019-20
Jharkhand	Tractors	PA	2017	Tractors	2019-20
Karnataka	Trailers	LTT	2010	Trailers	2011-12
Karnataka	Tractors	LTT	2010	Tractors	2011-12
Karnataka	Trailers	LTT	2013	Trailers	2012-13
Karnataka	Tractors	LTT	2013	Tractors	2012-13
Karnataka	Trailers	LTT	2015	Trailers	2013-15
Karnataka	Tractors	LTT	2015	Tractors	2013-15
Karnataka	Trailers	LTT	2016	Trailers	2015-16
Karnataka	Tractors	LTT	2016	Tractors	2015-16
Karnataka	Trailers	LTT	2017	Trailers	2016-17
Karnataka	Tractors	LTT	2017	Tractors	2016-17
Karnataka	Trailers	LTT	2019	Trailers	2017-19
Karnataka	Tractors	LTT	2019	Tractors	2017-19
Karnataka	Trailers	LTT	2020	Trailers	2019-20
Karnataka	Tractors	LTT	2020	Tractors	2019-20
Kerala	Less than 1000 kg GVW	GVW-PQ	2012	Trailers	2011-12
Kerala	More than 1000 kg GVW	GVW-PQ	2012	Trailers	2011-12
Kerala	Tractors	PA	2012	Tractors	2011-12
Kerala	Less than 1000 kg GVW	GVW-PQ	2013	Trailers	2012-13
Kerala	More than 1000 kg GVW	GVW-PQ	2013	Trailers	2012-13
Kerala	Tractors	PA	2013	Tractors	2012-13
Kerala	Less than 1000 kg GVW	GVW-PQ	2015	Trailers	2013-15
Kerala	More than 1000 kg GVW	GVW-PQ	2015	Trailers	2013-15
Kerala	Tractors	PA	2015	Tractors	2013-15
Kerala	Less than 1000 kg GVW	GVW-PQ	2016	Trailers	2015-16
Kerala	More than 1000 kg GVW	GVW-PQ	2016	Trailers	2015-16

State	Vehicle	Base	Year	Type	Doc
Kerala	Tractors	PA	2016	Tractors	2015-16
Kerala	Less than 1000 kg GVW	GVW-PQ	2017	Trailers	2016-17
Kerala	More than 1000 kg GVW	GVW-PQ	2017	Trailers	2016-17
Kerala	Tractors	PA	2017	Tractors	2016-17
Kerala	Less than 1000 kg GVW	GVW-PQ	2019	Trailers	2017-19
Kerala	More than 1000 kg GVW	GVW-PQ	2019	Trailers	2017-19
Kerala	Tractors	PA	2019	Tractors	2017-19
Kerala	Less than 1000 kg GVW	GVW-PQ	2020	Trailers	2019-20
Kerala	More than 1000 kg GVW	GVW-PQ	2020	Trailers	2019-20
Kerala	Tractors	PA	2020	Tractors	2019-20
Madhya Pradesh	Trailers	ULW-PQ	2011	Trailers	2011-12
Madhya Pradesh	Tractors	-	2011	Tractors	2011-12
Madhya Pradesh	Trailers	ULW-PQ	2013	Trailers	2012-13
Madhya Pradesh	Tractors	-	2013	Tractors	2012-13
Madhya Pradesh	Trailers	ULW-PQ	2015	Trailers	2013-15
Madhya Pradesh	Tractors	-	2015	Tractors	2013-15
Madhya Pradesh	Trailers	ULW-PQ	2016	Trailers	2015-16
Madhya Pradesh	Tractors	-	2016	Tractors	2015-16
Madhya Pradesh	Trailers	ULW-PQ	2017	Trailers	2016-17
Madhya Pradesh	Tractors	-	2017	Tractors	2016-17
Madhya Pradesh	Trailers	ULW-PQ	2015	Trailers	2017-19
Madhya Pradesh	Tractors	-	2015	Tractors	2017-19
Madhya Pradesh	Trailers	ULW-PQ	2020	Trailers	2019-20
Madhya Pradesh	Tractors	-	2020	Tractors	2019-20
Maharashtra	Trailers	GVW-PA	2012	Trailers	2011-12
Maharashtra	Tractors	GVW-PA	2012	Tractors	2011-12
Maharashtra	Trailers	GVW-PA	2013	Trailers	2012-13
Maharashtra	Tractors	GVW-PA	2013	Tractors	2012-13
Maharashtra	Trailers	GVW-PA	2015	Trailers	2013-15
Maharashtra	Tractors	GVW-PA	2015	Tractors	2013-15
Maharashtra	Trailers	GVW-PA	2016	Trailers	2015-16
Maharashtra	Tractors	GVW-PA	2016	Tractors	2015-16
Maharashtra	Trailers	-	2017	Trailers	2016-17
Maharashtra	Tractors	-	2017	Tractors	2016-17
Maharashtra	Trailers	-	2019	Trailers	2017-19
Maharashtra	Tractors	-	2019	Tractors	2017-19
Maharashtra	Trailers	-	2020	Trailers	2019-20
Maharashtra	Tractors	-	2020	Tractors	2019-20
Manipur	Trailers	LW-PA	2009	Trailers	2011-12
Manipur	Tractors	PA	2009	Tractors	2011-12
Manipur	Trailers	LW-PA	2013	Trailers	2012-13
Manipur	Tractors	ULW-PA	2013	Tractors	2012-13
Manipur	Trailers	LW-PA	2015	Trailers	2013-15
Manipur	Tractors	ULW-PA	2015	Tractors	2013-15
Manipur	Trailers	LW-PA	2016	Trailers	2015-16
Manipur	Tractors	ULW-PA	2016	Tractors	2015-16

State	Vehicle	Base	Year	Type	Doc
Manipur	Trailers	LW-PA	2017	Trailers	2016-17
Manipur	Tractors	ULW-PA	2017	Tractors	2016-17
Manipur	Trailers	LW-PA	2019	Trailers	2017-19
Manipur	Tractors	ULW-PA	2019	Tractors	2017-19
Manipur	Trailers	LW-PA	2019	Trailers	2019-20
Manipur	Tractors	ULW-PA	2019	Tractors	2019-20
Meghalaya	Trailers	MT-PA	2012	Trailers	2011-12
Meghalaya	Tractors	MT-PA	2012	Tractors	2011-12
Meghalaya	Trailers	MT-PA	2013	Trailers	2012-13
Meghalaya	Tractors	MT-PA	2013	Tractors	2012-13
Meghalaya	Trailers	MT-PA	2013	Trailers	2013-15
Meghalaya	Tractors	MT-PA	2013	Tractors	2013-15
Meghalaya	Trailers	MT-PA	2016	Trailers	2015-16
Meghalaya	Tractors	MT-PA	2016	Tractors	2015-16
Meghalaya	Trailers	MT-PA	2017	Trailers	2016-17
Meghalaya	Tractors	MT-PA	2017	Tractors	2016-17
Meghalaya	Trailers	MT-PA	2019	Trailers	2017-19
Meghalaya	Tractors	MT-PA	2019	Tractors	2017-19
Meghalaya	Trailers	MT-PA	2019	Trailers	2019-20
Meghalaya	Tractors	MT-PA	2019	Tractors	2019-20
Mizoram	Trailers	PA	2011	Trailers	2011-12
Mizoram	Tractors	MT-PA	2011	Tractors	2011-12
Mizoram	Trailers	PA	2011	Trailers	2012-13
Mizoram	Tractors	MT-PA	2011	Tractors	2012-13
Mizoram	Trailers	PA	2011	Trailers	2013-15
Mizoram	Tractors	MT-PA	2011	Tractors	2013-15
Mizoram	Trailers	PA	2016	Trailers	2015-16
Mizoram	Tractors	MT-PA	2016	Tractors	2015-16
Mizoram	Trailers	-	2017	Trailers	2016-17
Mizoram	Tractors	-	2017	Tractors	2016-17
Mizoram	Trailers	-	2019	Trailers	2017-19
Mizoram	Tractors	-	2019	Tractors	2017-19
Mizoram	Trailers	-	2020	Trailers	2019-20
Mizoram	Tractors	-	2020	Tractors	2019-20
Nagaland	Trailers	-	2012	Trailers	2011-12
Nagaland	Tractors	PA	2012	Tractors	2011-12
Nagaland	Trailers	PA	2013	Trailers	2012-13
Nagaland	Tractors	PA	2013	Tractors	2012-13
Nagaland	Trailers	PA	2015	Trailers	2013-15
Nagaland	Tractors	PA	2015	Tractors	2013-15
Nagaland	Trailers	PA	2016	Trailers	2015-16
Nagaland	Tractors	PA	2016	Tractors	2015-16
Nagaland	Trailers	PA	2017	Trailers	2016-17
Nagaland	Tractors	PA	2017	Tractors	2016-17
Nagaland	Trailers	PA	2019	Trailers	2017-19
Nagaland	Tractors	PA	2019	Tractors	2017-19
Nagaland	Trailers	PA	2020	Trailers	2019-20
Nagaland	Tractors	PA	2020	Tractors	2019-20
Odisha	Trailers	RLW-PA	2012	Trailers	2011-12
Odisha	Tractors	-	2012	Tractors	2011-12
Odisha	Trailers	RLW-PA	2013	Trailers	2012-13
Odisha	Tractors	-	2013	Tractors	2012-13

State	Vehicle	Base	Year	Type	Doc
Odisha	Trailers	RLW-PA	2013	Trailers	2013-15
Odisha	Tractors	-	2013	Tractors	2013-15
Odisha	Trailers	RLW-PA	2016	Trailers	2015-16
Odisha	Tractors	-	2016	Tractors	2015-16
Odisha	Trailers	RLW-PA	2017	Trailers	2016-17
Odisha	Tractors	-	2017	Tractors	2016-17
Odisha	Trailers	RLW-PA	2019	Trailers	2017-19
Odisha	Tractors	-	2019	Tractors	2017-19
Odisha	Trailers	RLW-PA	2020	Trailers	2019-20
Odisha	Tractors	-	2020	Tractors	2019-20
Tamil Nadu	Trailers	ULW-PQ	2012	Trailers	2011-12
Tamil Nadu	Tractors	RLW-PQ	2012	Tractors	2011-12
Tamil Nadu	Trailers	ULW-PQ	2013	Trailers	2012-13
Tamil Nadu	Tractors	RLW-PQ	2013	Tractors	2012-13
Tamil Nadu	Trailers	ULW-PQ	2015	Trailers	2013-15
Tamil Nadu	Tractors	RLW-PQ	2015	Tractors	2013-15
Tamil Nadu	Trailers	ULW-PQ	2016	Trailers	2015-16
Tamil Nadu	Tractors	RLW-PQ	2016	Tractors	2015-16
Tamil Nadu	Trailers	ULW-PQ	2017	Trailers	2016-17
Tamil Nadu	Tractors	RLW-PQ	2017	Tractors	2016-17
Tamil Nadu	Trailers	ULW-PQ	2019	Trailers	2017-19
Tamil Nadu	Tractors	RLW-PQ	2019	Tractors	2017-19
Tamil Nadu	Trailers	ULW-PQ	2020	Trailers	2019-20
Tamil Nadu	Tractors	RLW-PQ	2020	Tractors	2019-20
Telangana	Trailers	LW (Kg)	2013	Trailers	2012-13
Telangana	Tractors	LW (Kg)	2013	Tractors	2012-13
Telangana	Trailers	LW (Kg)	2015	Trailers	2013-15
Telangana	Tractors	LW (Kg)	2015	Tractors	2013-15
Telangana	Trailers	LW (Kg)	2016	Trailers	2015-16
Telangana	Tractors	LW (Kg)	2016	Tractors	2015-16
Telangana	Trailers	LW (Kg)	2017	Trailers	2016-17
Telangana	Tractors	LW (Kg)	2017	Tractors	2016-17
Telangana	Trailers	LW (Kg)	2017	Trailers	2017-19
Telangana	Tractors	LW (Kg)	2017	Tractors	2017-19
Telangana	Trailers	ULW (Kg)	2020	Trailers	2019-20
Telangana	Tractors	ULW (Kg)	2020	Tractors	2019-20
Uttar Pradesh	Trailers	GVW-PQ-GVA-PA	2012	Trailers	2011-12
Uttar Pradesh	Tractors	ULW-PQ	2012	Tractors	2011-12
Uttar Pradesh	Trailers	GVW-PQ-GVA-PA	2012	Trailers	2012-13
Uttar Pradesh	Tractors	ULW-PQ	2012	Tractors	2012-13
Uttar Pradesh	Trailers	GVW-PQ-GVA-PA	2015	Trailers	2013-15
Uttar Pradesh	Tractors	ULW-PQ	2015	Tractors	2013-15
Uttar Pradesh	Trailers	GVW-PQ-GVA-PA	2016	Trailers	2015-16
Uttar Pradesh	Tractors	ULW-PQ	2016	Tractors	2015-16
Uttar Pradesh	Trailers	GVW-PQ-GVA-PA	2017	Trailers	2016-17
Uttar Pradesh	Tractors	ULW-PQ	2017	Tractors	2016-17
Uttar Pradesh	Trailers	GVW-PQ-GVA-PA	2019	Trailers	2017-19
Uttar Pradesh	Tractors	ULW-PQ	2019	Tractors	2017-19
Uttar Pradesh	Trailers	GVW-PQ-GVA-PA	2020	Trailers	2019-20
Uttar Pradesh	Tractors	ULW-PQ	2020	Tractors	2019-20
Uttarakhand	Trailers	MT-PQ	2012	Trailers	2011-12
Uttarakhand	Tractors	MT-PQ	2012	Tractors	2011-12

State	Vehicle	Base	Year	Type	Doc
Uttarakhand	Trailers	MT-PQ	2013	Trailers	2012-13
Uttarakhand	Tractors	MT-PQ	2013	Tractors	2012-13
Uttarakhand	Trailers	GVW-PQ	2015	Trailers	2013-15
Uttarakhand	Tractors	GVW-PQ	2015	Tractors	2013-15
Uttarakhand	Trailers	GVW-PQ	2016	Trailers	2015-16
Uttarakhand	Tractors	GVW-PQ	2016	Tractors	2015-16
Uttarakhand	Tractors (agriculture use)	Exempted	2016	Tractors	2015-16
Uttarakhand	Trailers	GVW-PQ	2017	Trailers	2016-17
Uttarakhand	Tractors	GVW-PQ	2017	Tractors	2016-17
Uttarakhand	Tractors (agriculture use)	Exempted	2017	Tractors	2016-17
Uttarakhand	Trailers	GVW-PQ	2019	Trailers	2017-19
Uttarakhand	Tractors	GVW-PQ	2019	Tractors	2017-19
Uttarakhand	Tractors (agriculture use)	Exempted	2019	Tractors	2017-19
Uttarakhand	Trailers	PA-PA	2020	Trailers	2019-20
Uttarakhand	Tractors	PA-PA	2020	Tractors	2019-20
Uttarakhand	Tractors (agriculture use)	Exempted	2020	Tractors	2019-20
West Bengal	Trailers	RLW-PQ	2011	Trailers	2011-12
West Bengal	Tractors	ULW-PA	2011	Tractors	2011-12
West Bengal	Trailers	RLW-PQ	2013	Trailers	2012-13
West Bengal	Tractors	ULW-PA	2013	Tractors	2012-13
West Bengal	Trailers	RLW-PQ	2015	Trailers	2013-15
West Bengal	Tractors	ULW-PA	2015	Tractors	2013-15
West Bengal	Trailers	RLW-PQ	2016	Trailers	2015-16
West Bengal	Tractors	ULW-PA	2016	Tractors	2015-16
West Bengal	Trailers	RLW-PQ	2017	Trailers	2016-17
West Bengal	Tractors	ULW-PA	2017	Tractors	2016-17
West Bengal	Trailers	RLW-PQ	2017	Trailers	2017-19
West Bengal	Tractors	ULW-PA	2017	Tractors	2017-19
West Bengal	Trailers	RLW-PQ	2020	Trailers	2019-20
West Bengal	Tractors	ULW-PA	2020	Tractors	2019-20

Table A.6: Basis of PGT Taxation of Trucks across States

State	Vehicle	Base	Year	Type	Doc
Andhra Pradesh	Truck	LW (Kg)	2012	Truck	2011-12
Andhra Pradesh	Truck	LW (Kg)	2013	Truck	2012-13
Andhra Pradesh	Truck	LW (Kg)	2015	Truck	2013-15
Andhra Pradesh	Truck	LW (Kg)	2016	Truck	2015-16
Andhra Pradesh	Truck	LW (Kg)	2016	Truck	2016-17
Andhra Pradesh	Truck	LW (Kg)	2019	Truck	2017-19
Andhra Pradesh	Truck	LW (Kg)	2020	Truck	2019-20
Arunachal Pradesh	Truck	PA	2006	Truck	2011-12
Arunachal Pradesh	Truck	PA	2006	Truck	2012-13
Arunachal Pradesh	Truck	PA	2006	Truck	2013-15
Arunachal Pradesh	Truck	PA	2016	Truck	2015-16
Arunachal Pradesh	Truck	PA	2017	Truck	2016-17
Arunachal Pradesh	Truck	PA	2019	Truck	2017-19

State	Vehicle	Base	Year	Type	Doc
Arunachal Pradesh	Truck	PA	2019	Truck	2019-20
Assam	Truck	MT-PA/MT-PQ	2011	Truck	2011-12
Assam	Truck	MT-PA/MT-PQ	2013	Truck	2012-13
Assam	Truck	MT-PA/MT-PQ	2015	Truck	2013-15
Assam	Truck	MT-PA/MT-PQ	2016	Truck	2015-16
Assam	Truck	MT-PA/MT-PQ	2017	Truck	2016-17
Assam	Truck	MT-PA/MT-PQ	2019	Truck	2017-19
Assam	Truck	MT-PA/MT-PQ	2020	Truck	2019-20
Bihar	Truck	RLW-PA	2012	Truck	2011-12
Bihar	Truck	RLW-PA	2013	Truck	2012-13
Bihar	Truck	GVW-PA	2015	Truck	2013-15
Bihar	Truck	GVW-PA	2016	Truck	2015-16
Bihar	Truck	GVW-PA	2017	Truck	2016-17
Bihar	Truck	GVW-PA	2019	Truck	2017-19
Bihar	Truck	GVW-PA	2020	Truck	2019-20
Chhattisgarh	Truck	GVW-PQ	2012	Truck	2011-12
Chhattisgarh	Truck	GVW-PQ	2013	Truck	2012-13
Chhattisgarh	Truck	GVW-PQ	2015	Truck	2013-15
Chhattisgarh	Truck	GVW-PQ	2016	Truck	2015-16
Chhattisgarh	Truck	GVW-PQ	2017	Truck	2016-17
Chhattisgarh	Truck	GVW-PQ	2019	Truck	2017-19
Chhattisgarh	Truck	GVW-PQ	2020	Truck	2019-20
Goa	Truck	PA	2011	Truck	2011-12
Goa	Truck	RLW-PA	2011	Truck	2012-13
Goa	Truck	RLW-PA	2014	Truck	2013-15
Goa	Truck	RLW-PA	2016	Truck	2015-16
Goa	Truck	GVW-PA	2017	Truck	2016-17
Goa	Truck	GVW-PA	2019	Truck	2017-19
Goa	Truck	GVW-PA	2020	Truck	2019-20
Gujarat	Truck	GVW-PA	2011	Truck	2011-12
Gujarat	Truck	GVW-PA	2013	Truck	2012-13
Gujarat	Truck	GVW-PA	2015	Truck	2013-15
Gujarat	Truck	GVW-PA	2016	Truck	2015-16
Gujarat	Truck	GVW-PA	2017	Truck	2016-17
Gujarat	Truck	GVW-PA	2019	Truck	2017-19
Gujarat	Truck	GVW-PA	2019	Truck	2019-20
Haryana	Trucks	GVW-PA	2009	Truck	2011-12
Haryana	Trucks	GVW-PA	2013	Truck	2012-13
Haryana	Trucks	GVW-PA	2014	Truck	2013-15
Haryana	Trucks	GVW-PA	2016	Truck	2015-16
Haryana	Trucks	VV-OTT	2017	Truck	2016-17
Haryana	Trucks	VV-OTT	2017	Truck	2017-19
Haryana	Trucks	VV-OTT	2017	Truck	2019-20
Himachal Pradesh	Truck	GVW-PA	2011	Truck	2011-12
Himachal Pradesh	Truck	GVW-PA	2013	Truck	2012-13
Himachal Pradesh	Truck	GVW-PA	2015	Truck	2013-15
Himachal Pradesh	Truck	GVW-PA	2016	Truck	2015-16
Himachal Pradesh	Truck	GVW-PA	2017	Truck	2016-17
Himachal Pradesh	Truck	GVW-PA	2019	Truck	2017-19
Himachal Pradesh	Truck	GVW-PA	2020	Truck	2019-20
Jammu and Kashmir	Truck	ULW-PQ	2012	Truck	2011-12
Jammu and Kashmir	Truck	ULW-PQ	2013	Truck	2012-13

State	Vehicle	Base	Year	Type	Doc
Jammu and Kashmir	Truck	Quarterly	2015	Truck	2013-15
Jammu and Kashmir	Truck	Quarterly	2016	Truck	2015-16
Jammu and Kashmir	Truck	Quarterly	2017	Truck	2016-17
Jammu and Kashmir	Truck	Quarterly	2019	Truck	2017-19
Jammu and Kashmir	Truck	PA	2019	Truck	2019-20
Jharkhand	Truck	RLW-PA	2012	Truck	2011-12
Jharkhand	Truck	RLW-PA	2013	Truck	2012-13
Jharkhand	Truck	RLW-PA	2015	Truck	2013-15
Jharkhand	Truck	RLW-PA	2016	Truck	2015-16
Jharkhand	Truck	RLW-PA	2017	Truck	2016-17
Jharkhand	Truck	RLW-PA	2017	Truck	2017-19
Jharkhand	Truck	RLW-PA	2017	Truck	2019-20
Karnataka	Less than 5500 Kg	RLW-LTT	2010	Truck	2011-12
Karnataka	More than 5500 Kg	PQ	2010	Truck	2011-12
Karnataka	Less than 5500 Kg	RLW-LTT	2013	Truck	2012-13
Karnataka	More than 5500 Kg	PQ	2013	Truck	2012-13
Karnataka	Less than 5500 Kg	RLW-LTT	2015	Truck	2013-15
Karnataka	More than 5500 Kg	PQ	2015	Truck	2013-15
Karnataka	Less than 5500 Kg	RLW-LTT	2016	Truck	2015-16
Karnataka	More than 5500 Kg	PQ	2016	Truck	2015-16
Karnataka	Less than 5500 Kg	RLW-LTT	2017	Truck	2016-17
Karnataka	More than 5500 Kg	PQ	2017	Truck	2016-17
Karnataka	Less than 5500 Kg	RLW-LTT	2019	Truck	2017-19
Karnataka	More than 5500 Kg	PQ	2019	Truck	2017-19
Karnataka	Less than 5500 Kg	RLW-LTT	2020	Truck	2019-20
Karnataka	More than 5500 Kg	PQ	2020	Truck	2019-20
Kerala	Truck	GVW-PQ	2012	Truck	2011-12
Kerala	Truck	GVW-PQ	2013	Truck	2012-13
Kerala	Truck	GVW-PQ	2015	Truck	2013-15
Kerala	Truck	GVW-PQ	2016	Truck	2015-16
Kerala	Truck	GVW-PQ	2017	Truck	2016-17
Kerala	Truck	GVW-PQ	2019	Truck	2017-19
Kerala	Truck	GVW-PQ	2020	Truck	2019-20
Madhya Pradesh	Truck	RLW-PQ	2011	Truck	2011-12
Madhya Pradesh	Truck	RLW-PQ	2013	Truck	2012-13
Madhya Pradesh	Truck	RLW-PQ	2015	Truck	2013-15
Madhya Pradesh	Truck	RLW-PQ	2016	Truck	2015-16
Madhya Pradesh	Truck	RLW-PQ	2017	Truck	2016-17

State	Vehicle	Base	Year	Type	Doc
Madhya Pradesh	Truck	RLW-PQ	2015	Truck	2017-19
Madhya Pradesh	Truck	RLW-PQ	2020	Truck	2019-20
Maharashtra	Truck	GVW-PA/OTT	2012	Truck	2011-12
Maharashtra	Truck	GVW-PA/OTT	2013	Truck	2012-13
Maharashtra	Truck	GVW-PA/OTT	2015	Truck	2013-15
Maharashtra	Truck	GVW-PA/OTT	2016	Truck	2015-16
Maharashtra	Truck	GVW-PA/OTT	2017	Truck	2016-17
Maharashtra	Truck	GVW-PA/OTT	2019	Truck	2017-19
Maharashtra	Truck	GVW-PA/OTT	2020	Truck	2019-20
Manipur	Truck	LW-PA	2009	Truck	2011-12
Manipur	Truck	LW-PA	2013	Truck	2012-13
Manipur	Truck	LW-PA	2015	Truck	2013-15
Manipur	Truck	LW-PA	2016	Truck	2015-16
Manipur	Truck	LW-PA	2017	Truck	2016-17
Manipur	Truck	LW-PA	2019	Truck	2017-19
Manipur	Truck	LW-PA	2019	Truck	2019-20
Meghalaya	Truck	MT-PA	2012	Truck	2011-12
Meghalaya	Truck	MT-PA	2013	Truck	2012-13
Meghalaya	Truck	MT-PA	2013	Truck	2013-15
Meghalaya	Truck	MT-PA	2016	Truck	2015-16
Meghalaya	Truck	MT-PA	2017	Truck	2016-17
Meghalaya	Truck	MT-PA	2019	Truck	2017-19
Meghalaya	Truck	MT-PA	2019	Truck	2019-20
Mizoram	Truck	MT-PA	2011	Truck	2011-12
Mizoram	Truck	MT-PA	2011	Truck	2012-13
Mizoram	Truck	MT-PA	2011	Truck	2013-15
Mizoram	Truck	MT-PA	2016	Truck	2015-16
Mizoram	Truck	RLW-PA	2017	Truck	2016-17
Mizoram	Truck	RLW-PA	2019	Truck	2017-19
Mizoram	Truck	RLW-PA	2020	Truck	2019-20
Nagaland	Truck	MT-PA	2012	Truck	2011-12
Nagaland	Truck	MT-PA	2013	Truck	2012-13
Nagaland	Truck	MT-PA	2015	Truck	2013-15
Nagaland	Truck	MT-PA	2016	Truck	2015-16
Nagaland	Truck	MT-PA	2017	Truck	2016-17
Nagaland	Truck	MT-PA	2019	Truck	2017-19
Nagaland	Truck	MT-PA	2020	Truck	2019-20
Odisha	Truck	RLW-PA	2012	Truck	2011-12
Odisha	Truck	RLW-PA	2013	Truck	2012-13
Odisha	Truck	RLW-PA	2013	Truck	2013-15
Odisha	Truck	RLW-PA	2016	Truck	2015-16
Odisha	Truck	RLW-PA	2017	Truck	2016-17
Odisha	Truck	RLW-PA	2019	Truck	2017-19
Odisha	Truck	RLW-PA	2020	Truck	2019-20
Tamil Nadu	Truck	RLW-PQ	2012	Truck	2011-12
Tamil Nadu	Truck	RLW-PQ	2013	Truck	2012-13
Tamil Nadu	Truck	RLW-PQ	2015	Truck	2013-15
Tamil Nadu	Truck	RLW-PQ	2016	Truck	2015-16
Tamil Nadu	Truck	RLW-PQ	2017	Truck	2016-17
Tamil Nadu	Truck	RLW-PQ	2019	Truck	2017-19
Tamil Nadu	Truck	RLW-PQ	2020	Truck	2019-20
Telangana	Truck	LW (Kg)	2013	Truck	2012-13

State	Vehicle	Base	Year	Type	Doc
Telangana	Truck	LW (Kg)	2015	Truck	2013-15
Telangana	Truck	LW (Kg)	2016	Truck	2015-16
Telangana	Truck	LW (Kg)	2017	Truck	2016-17
Telangana	Truck	LW (Kg)	2017	Truck	2017-19
Telangana	Truck	GVW (Kg)	2020	Truck	2019-20
Uttar Pradesh	Truck	GVW-PQ-GVA-PA	2012	Truck	2011-12
Uttar Pradesh	Truck	GVW-PQ-GVA-PA	2012	Truck	2012-13
Uttar Pradesh	Truck	GVW-PQ-GVA-PA	2015	Truck	2013-15
Uttar Pradesh	Truck	GVW-PQ-GVA-PA	2016	Truck	2015-16
Uttar Pradesh	Truck	GVW-PQ-GVA-PA	2017	Truck	2016-17
Uttar Pradesh	Truck	GVW-PQ-GVA-PA	2019	Truck	2017-19
Uttar Pradesh	Truck	GVW-PQ-GVA-PA	2020	Truck	2019-20
Uttarakhand	Truck	MT-PQ	2012	Truck	2011-12
Uttarakhand	Truck	MT-PQ	2013	Truck	2012-13
Uttarakhand	Truck	GVW-PQ	2015	Truck	2013-15
Uttarakhand	Truck	GVW-PQ	2016	Truck	2015-16
Uttarakhand	Truck	GVW-PQ	2017	Truck	2016-17
Uttarakhand	Truck	GVW-PQ	2019	Truck	2017-19
Uttarakhand	Truck	PA-PA	2020	Truck	2019-20
West Bengal	Truck	RLW-PQ	2011	Truck	2011-12
West Bengal	Truck	RLW-PQ	2013	Truck	2012-13
West Bengal	Truck	RLW-PQ	2015	Truck	2013-15
West Bengal	Truck	RLW-PQ	2016	Truck	2015-16
West Bengal	Truck	RLW-PQ	2017	Truck	2016-17
West Bengal	Truck	RLW-PQ	2017	Truck	2017-19
West Bengal	Truck	RLW-PQ	2020	Truck	2019-20

Table A.7: Basis of PGT Taxation of Two Wheelers across Indian States

State	Vehicle	Base	Year	Type	Doc
Andhra Pradesh	Two Wheelers	VC-OTT	2012	Two Wheelers	2011-12
Andhra Pradesh	Two Wheelers	VC-OTT	2013	Two Wheelers	2012-13
Andhra Pradesh	Two Wheelers	VC-OTT	2015	Two Wheelers	2013-15
Andhra Pradesh	Two Wheelers	VC-OTT	2016	Two Wheelers	2015-16
Andhra Pradesh	Two Wheelers	VC-OTT	2016	Two Wheelers	2016-17
Andhra Pradesh	Two Wheelers	VC-OTT	2019	Two Wheelers	2017-19
Andhra Pradesh	Two Wheelers	VC-OTT	2020	Two Wheelers	2019-20
Arunachal Pradesh	Two Wheelers	OTT	2006	Two Wheelers	2011-12
Arunachal Pradesh	Two Wheelers	OTT	2006	Two Wheelers	2012-13
Arunachal Pradesh	Two Wheelers	OTT	2006	Two Wheelers	2013-15
Arunachal Pradesh	Two Wheelers	OTT	2016	Two Wheelers	2015-16
Arunachal Pradesh	Two Wheelers	OTT	2017	Two Wheelers	2016-17
Arunachal Pradesh	Two Wheelers	OTT	2019	Two Wheelers	2017-19
Arunachal Pradesh	Two Wheelers	OTT	2019	Two Wheelers	2019-20
Assam	Two Wheelers	ULW-OTT-LTT	2011	Two Wheelers	2011-12
Assam	Two Wheelers	ULW-OTT-LTT	2013	Two Wheelers	2012-13
Assam	Two Wheelers	ULW-OTT-LTT	2015	Two Wheelers	2013-15
Assam	Two Wheelers	ULW-OTT-LTT	2016	Two Wheelers	2015-16
Assam	Two Wheelers	ULW-OTT-LTT	2017	Two Wheelers	2016-17
Assam	Two Wheelers	ULW-OTT-LTT	2019	Two Wheelers	2017-19
Assam	Two Wheelers	ULW-OTT-LTT	2020	Two Wheelers	2019-20

State	Vehicle	Base	Year	Type	Doc
Bihar	Two Wheelers	VC-OTT	2012	Two Wheelers	2011-12
Bihar	Two Wheelers	VC-OTT	2013	Two Wheelers	2012-13
Bihar	Two Wheelers	VC-OTT	2015	Two Wheelers	2013-15
Bihar	Two Wheelers	VC-OTT	2016	Two Wheelers	2015-16
Bihar	Two Wheelers	VC-OTT	2017	Two Wheelers	2016-17
Bihar	Two Wheelers	VC-OTT	2019	Two Wheelers	2017-19
Bihar	Two Wheelers	VC-OTT	2020	Two Wheelers	2019-20
Chhattisgarh	Two Wheelers	VC-LTT	2012	Two Wheelers	2011-12
Chhattisgarh	Two Wheelers	VC-LTT	2013	Two Wheelers	2012-13
Chhattisgarh	Two Wheelers	VC-LTT	2015	Two Wheelers	2013-15
Chhattisgarh	Two Wheelers	VC-LTT	2016	Two Wheelers	2015-16
Chhattisgarh	Two Wheelers	VC-LTT	2017	Two Wheelers	2016-17
Chhattisgarh	Two Wheelers	VC-LTT	2019	Two Wheelers	2017-19
Chhattisgarh	Two Wheelers	VC-LTT	2020	Two Wheelers	2019-20
Goa	Two Wheelers	PA	2011	Two Wheelers	2011-12
Goa	Two Wheelers	OTT	2011	Two Wheelers	2012-13
Goa	Two Wheelers	OTT	2014	Two Wheelers	2013-15
Goa	Two Wheelers	OTT	2016	Two Wheelers	2015-16
Goa	Two Wheelers	OTT	2017	Two Wheelers	2016-17
Goa	Two Wheelers	OTT	2019	Two Wheelers	2017-19
Goa	Two Wheelers	OTT	2020	Two Wheelers	2019-20
Gujarat	Two Wheelers	SP-OTT	2011	Two Wheelers	2011-12
Gujarat	Two Wheelers	VC-OTT	2013	Two Wheelers	2012-13
Gujarat	Two Wheelers	VC-OTT	2015	Two Wheelers	2013-15
Gujarat	Two Wheelers	VC-OTT	2016	Two Wheelers	2015-16
Gujarat	Two Wheelers	VC-OTT	2017	Two Wheelers	2016-17
Gujarat	Two Wheelers	VC-OTT	2019	Two Wheelers	2017-19
Gujarat	Two Wheelers	VC-OTT	2019	Two Wheelers	2019-20
Haryana	less than 90.72	ULW-OTT	2011	Two Wheelers	2011-12
Haryana	More than 90,72	VV-OTT	2011	Two Wheelers	2011-12
Haryana	Two Wheelers	VV-OTT	2013	Two Wheelers	2012-13
Haryana	Two Wheelers	VV-OTT	2014	Two Wheelers	2013-15
Haryana	Two Wheelers	VV-OTT	2016	Two Wheelers	2015-16
Haryana	Two Wheelers	VV-OTT	2017	Two Wheelers	2016-17
Haryana	Two Wheelers	VV-OTT	2017	Two Wheelers	2017-19
Haryana	Two Wheelers	VV-OTT	2017	Two Wheelers	2019-20
Himachal Pradesh	Two Wheelers	CC-VC-LTT	2011	Two Wheelers	2011-12
Himachal Pradesh	Two Wheelers	CC-VC-LTT	2013	Two Wheelers	2012-13
Himachal Pradesh	Two Wheelers	CC-VC-LTT	2015	Two Wheelers	2013-15
Himachal Pradesh	Two Wheelers	CC-VC-LTT	2016	Two Wheelers	2015-16
Himachal Pradesh	Two Wheelers	CC-VC-LTT	2017	Two Wheelers	2016-17
Himachal Pradesh	Two Wheelers	CC-VC-LTT	2019	Two Wheelers	2017-19
Himachal Pradesh	Two Wheelers	CC-VC-LTT	2020	Two Wheelers	2019-20
Jammu and Kashmir	Two Wheelers	CC-OTT	2012	Two Wheelers	2011-12
Jammu and Kashmir	Two Wheelers	CC-OTT	2013	Two Wheelers	2012-13
Jammu and Kashmir	Two Wheelers	OTT	2015	Two Wheelers	2013-15
Jammu and Kashmir	Two Wheelers	OTT	2016	Two Wheelers	2015-16
Jammu and Kashmir	Two Wheelers	OTT	2017	Two Wheelers	2016-17
Jammu and Kashmir	Two Wheelers	OTT	2019	Two Wheelers	2017-19
Jammu and Kashmir	Two Wheelers	OTT	2019	Two Wheelers	2019-20
Jharkhand	Two Wheelers	OTT	2012	Two Wheelers	2011-12
Jharkhand	Two Wheelers	OTT	2013	Two Wheelers	2012-13

State	Vehicle	Base	Year	Type	Doc
Jharkhand	Two Wheelers	OTT	2015	Two Wheelers	2013-15
Jharkhand	Two Wheelers	VC-OTT	2016	Two Wheelers	2015-16
Jharkhand	Two Wheelers	VC-OTT	2017	Two Wheelers	2016-17
Jharkhand	Two Wheelers	VC-OTT	2017	Two Wheelers	2017-19
Jharkhand	Two Wheelers	VC-OTT	2017	Two Wheelers	2019-20
Karnataka	Two Wheelers	VC-LTT	2010	Two Wheelers	2011-12
Karnataka	Two Wheelers	VC-LTT	2013	Two Wheelers	2012-13
Karnataka	Two Wheelers	VC-LTT	2015	Two Wheelers	2013-15
Karnataka	Two Wheelers	VC-LTT	2016	Two Wheelers	2015-16
Karnataka	Two Wheelers	VC-LTT	2017	Two Wheelers	2016-17
Karnataka	Two Wheelers	VC-LTT	2019	Two Wheelers	2017-19
Karnataka	Two Wheelers	VC-LTT	2020	Two Wheelers	2019-20
Kerala	Two Wheelers	VV-OTT	2012	Two Wheelers	2011-12
Kerala	Two Wheelers	VV-OTT	2013	Two Wheelers	2012-13
Kerala	Two Wheelers	VV-OTT	2015	Two Wheelers	2013-15
Kerala	Two Wheelers	VV-OTT	2016	Two Wheelers	2015-16
Kerala	Two Wheelers	VV-OTT	2017	Two Wheelers	2016-17
Kerala	Two Wheelers	VV-OTT	2019	Two Wheelers	2017-19
Kerala	Two Wheelers	VV-OTT	2020	Two Wheelers	2019-20
Madhya Pradesh	Two Wheelers	VC-OTT	2011	Two Wheelers	2011-12
Madhya Pradesh	Two Wheelers	ULW-PQ	2013	Two Wheelers	2012-13
Madhya Pradesh	Two Wheelers	VC-LTT	2015	Two Wheelers	2013-15
Madhya Pradesh	Two Wheelers	VC-LTT	2016	Two Wheelers	2015-16
Madhya Pradesh	Two Wheelers	VC-LTT	2017	Two Wheelers	2016-17
Madhya Pradesh	Two Wheelers	VC-LTT	2015	Two Wheelers	2017-19
Madhya Pradesh	Two Wheelers	VC-LTT	2020	Two Wheelers	2019-20
Maharashtra	Two Wheelers	VC-LTT	2012	Two Wheelers	2011-12
Maharashtra	Two Wheelers	VC-OTT	2013	Two Wheelers	2012-13
Maharashtra	Two Wheelers	VC-OTT	2015	Two Wheelers	2013-15
Maharashtra	Two Wheelers	VC-OTT	2016	Two Wheelers	2015-16
Maharashtra	Two Wheelers	VC-OTT	2017	Two Wheelers	2016-17
Maharashtra	Two Wheelers	VC-OTT	2019	Two Wheelers	2017-19
Maharashtra	Two Wheelers	VC-OTT	2020	Two Wheelers	2019-20
Manipur	Two Wheelers	VW-PA	2009	Two Wheelers	2011-12
Manipur	Two Wheelers	OTT	2013	Two Wheelers	2012-13
Manipur	Two Wheelers	OTT	2015	Two Wheelers	2013-15
Manipur	Two Wheelers	OTT	2016	Two Wheelers	2015-16
Manipur	Two Wheelers	OTT	2017	Two Wheelers	2016-17
Manipur	Two Wheelers	OTT	2019	Two Wheelers	2017-19
Manipur	Two Wheelers	OTT	2019	Two Wheelers	2019-20
Meghalaya	Two Wheelers	OTT	2012	Two Wheelers	2011-12
Meghalaya	Two Wheelers	OTT	2013	Two Wheelers	2012-13
Meghalaya	Two Wheelers	OTT	2013	Two Wheelers	2013-15
Meghalaya	Two Wheelers	OTT	2016	Two Wheelers	2015-16
Meghalaya	Two Wheelers	OTT	2017	Two Wheelers	2016-17
Meghalaya	Two Wheelers	OTT	2019	Two Wheelers	2017-19
Meghalaya	Two Wheelers	OTT	2019	Two Wheelers	2019-20
Mizoram	Two Wheelers	PA	2011	Two Wheelers	2011-12
Mizoram	Two Wheelers	PA	2011	Two Wheelers	2012-13
Mizoram	Two Wheelers	PA	2011	Two Wheelers	2013-15
Mizoram	Two Wheelers	PA	2016	Two Wheelers	2015-16
Mizoram	Two Wheelers	OTT	2017	Two Wheelers	2016-17

State	Vehicle	Base	Year	Type	Doc
Mizoram	Two Wheelers	OTT	2019	Two Wheelers	2017-19
Mizoram	Two Wheelers	OTT	2020	Two Wheelers	2019-20
Nagaland	Two Wheelers	BC-OTT	2012	Two Wheelers	2011-12
Nagaland	Two Wheelers	BC-OTT	2013	Two Wheelers	2012-13
Nagaland	Two Wheelers	BC-OTT	2015	Two Wheelers	2013-15
Nagaland	Two Wheelers	BC-OTT	2016	Two Wheelers	2015-16
Nagaland	Two Wheelers	BC-OTT	2017	Two Wheelers	2016-17
Nagaland	Two Wheelers	BC-OTT	2019	Two Wheelers	2017-19
Nagaland	Two Wheelers	BC-OTT	2020	Two Wheelers	2019-20
Odisha	Two Wheelers	ULW-PA	2012	Two Wheelers	2011-12
Odisha	Two Wheelers	ULW-PA	2013	Two Wheelers	2012-13
Odisha	Two Wheelers	ULW-PA	2013	Two Wheelers	2013-15
Odisha	Two Wheelers	ULW-PA	2016	Two Wheelers	2015-16
Odisha	Two Wheelers	ULW-PA/OTT	2017	Two Wheelers	2016-17
Odisha	Two Wheelers	ULW-PA/OTT	2019	Two Wheelers	2017-19
Odisha	Two Wheelers	ULW-PA/OTT	2020	Two Wheelers	2019-20
Tamil Nadu	Two Wheelers	VV-LTT	2012	Two Wheelers	2011-12
Tamil Nadu	Two Wheelers	VV-LTT	2013	Two Wheelers	2012-13
Tamil Nadu	Two Wheelers	VV-LTT	2015	Two Wheelers	2013-15
Tamil Nadu	Two Wheelers	VV-LTT	2016	Two Wheelers	2015-16
Tamil Nadu	Two Wheelers	VV-LTT	2017	Two Wheelers	2016-17
Tamil Nadu	Two Wheelers	VV-LTT	2019	Two Wheelers	2017-19
Tamil Nadu	Two Wheelers	VV-LTT	2020	Two Wheelers	2019-20
Telangana	Two Wheelers	VC-OTT	2013	Two Wheelers	2012-13
Telangana	Two Wheelers	VC-OTT	2015	Two Wheelers	2013-15
Telangana	Two Wheelers	VC-OTT	2016	Two Wheelers	2015-16
Telangana	Two Wheelers	VC-OTT	2017	Two Wheelers	2016-17
Telangana	Two Wheelers	VC-OTT	2017	Two Wheelers	2017-19
Telangana	Two Wheelers	VC-OTT	2020	Two Wheelers	2019-20
Uttar Pradesh	Two Wheelers	VC-OTT	2012	Two Wheelers	2011-12
Uttar Pradesh	Two Wheelers	VC-OTT	2012	Two Wheelers	2012-13
Uttar Pradesh	Two Wheelers	VC-OTT	2015	Two Wheelers	2013-15
Uttar Pradesh	Two Wheelers	VC-OTT	2016	Two Wheelers	2015-16
Uttar Pradesh	Two Wheelers	VC-OTT	2017	Two Wheelers	2016-17
Uttar Pradesh	Two Wheelers	VC-OTT	2019	Two Wheelers	2017-19
Uttar Pradesh	Two Wheelers	VC-OTT	2020	Two Wheelers	2019-20
Uttarakhand	Two Wheelers	OTT	2012	Two Wheelers	2011-12
Uttarakhand	Two Wheelers	OTT	2013	Two Wheelers	2012-13
Uttarakhand	Two Wheelers	OTT	2015	Two Wheelers	2013-15
Uttarakhand	Two Wheelers	OTT	2016	Two Wheelers	2015-16
Uttarakhand	Two Wheelers	OTT	2017	Two Wheelers	2016-17
Uttarakhand	Two Wheelers	OTT	2019	Two Wheelers	2017-19
Uttarakhand	Two Wheelers	OTT	2020	Two Wheelers	2019-20
West Bengal	Two Wheelers	CC-VC-LTT	2011	Two Wheelers	2011-12
West Bengal	Two Wheelers	CC-VC-LTT	2013	Two Wheelers	2012-13
West Bengal	Two Wheelers	CC-VC-LTT	2015	Two Wheelers	2013-15
West Bengal	Two Wheelers	CC-VC-LTT	2016	Two Wheelers	2015-16
West Bengal	Two Wheelers	CC-VC-LTT	2017	Two Wheelers	2016-17
West Bengal	Two Wheelers	CC-VC-LTT	2017	Two Wheelers	2017-19
West Bengal	Two Wheelers	CC-VC-LTT	2020	Two Wheelers	2019-20

Appendix B

Himachal Pradesh has the highest per vehicle PGT collection across states. Table B1 summarises the tax structure of PGT for Himachal Pradesh.

Table B.1: Tax structure for Himachal Pradesh.

State	Buses	Trucks	Tractors and Trailers	Two wheelers	Cars and Jeeps	Taxi	Auto Rickshaws/Three Wheelers
Himachal Pradesh (As on 31st March 2019)	Stage Carriage: Rs 500 PSPA Contract carriage: Rs 1000 PSPA	LGV: Rs 1500 PA MGV: Rs 2000 PA HGV: Rs 2500 PA	Rs 1500 PA	LTT for a period of 15 years Engine Capacity up to 50: 3% of price Engine Capacity > 50: 4% of price	LTT for a period of 15 years Engine Capacity up to 1000: 2.5% of Vehicle Cost Engine Capacity > 1000: 3% of Vehicle Cost Commercial pick-up jeeps: Rs 1500 PA	Rs 350 PSPA	Passengers: Rs 200 PSPA Goods: Rs 1500 Rs

Note: LGV: Light Goods Vehicles, MGV: Medium Goods Vehicles, HGV: Heavy Goods Vehicles