

An Analysis of the National Green Tribunal's Role in Navigating Green Taxes in the Indian Auto Industry

Dr. Shamsher Singh¹, Naresh^{2*}

ABSTRACT

The Indian auto industry faces challenges due to a lack of strict laws and regulations, resulting in outdated vehicles and many old cars on the road. The National Green Tribunal (NGT) has enacted rules and regulations to improve environmental conditions, such as regulating gasoline and diesel sales and conducting emission inspection programmes for in-use cars. Green taxes target pollutants or energy products to internalise environmental costs and promote sustainable consumption and production. The NGT has ushered in a new era of environmental consciousness in India by balancing economic concerns with environmental protection, aiming to leave a healthier and greener India for future generations. Green taxes apply to environmentally harmful products and services, taxing high-emission automobiles more to encourage pollution reduction. Green taxes can be emission-based or vehicle-value-based, and they can also tax diesel fuel to mitigate its negative externalities. Global case studies reveal that green levies in the auto sector have shifted economic activity towards environmental and social responsibility. The NGT works with automakers to improve fuel and engine technology and sustainability. The proposed auto fuel policy aims to reduce emissions and discourage dieselization by applying tighter requirements by 2010 and nationwide by 2020. However, weak monitoring and fund misuse have made green fees inadequately enforced. Enforcing pollution restrictions and promoting eco-friendly vehicle research could strengthen the NGT's promotion of sustainable practices in the Indian automobile industry.

Keywords: *Green Taxes, National Green Tribunal, Indian Automobile Industry, Regulations, Environmental*

The automobile industry plays a vital and indispensable role in the overall development and growth of a country's economy. It serves as a powerful catalyst, driving progress and prosperity in various sectors. However, the current scenario in the Indian automobile industry presents several challenges that need to be addressed urgently.

One of the prominent issues plaguing the Indian automobile industry is the lack of stringent rules and regulations. This lax environment has resulted in a significant number of old and outdated vehicles still plying on the roads. These aged vehicles not only contribute to environmental degradation but also pose potential risks to road safety.

¹Assistant Professor, Guru Nanak Dev University, Regional Campus, Gurdaspur.

²Assistant Professor, UILS, Chandigarh University.

*Corresponding Author

Received: March 28, 2024; Revision Received: March 30, 2024; Accepted: March 31, 2024

India, despite having only 1% of the global vehicle population, accounts for a staggering 2.74% of global CO₂ emissions from road transportation. This alarming statistic underscores the urgent need for concentrated efforts to improve the current situation. It is imperative to take immediate action to curb these emissions and mitigate their adverse effects on both the environment and human health.

The National Green Tribunal (NGT), recognizing the gravity of the situation, has implemented various rules and regulations to enhance environmental conditions in the automobile industry. However, despite these efforts, the desired results are yet to be achieved. It is crucial, therefore, to explore additional measures and strategies to prevent further damage caused by greenhouse gas emissions.

Controlling air pollution is one of the key areas emphasized by the NGT. To combat this pressing issue, the NGT has introduced comprehensive emission check programs for in-use vehicles. These programs ensure that the emissions from vehicles are within permissible limits, reducing their harmful impact on air quality. Furthermore, the NGT is actively involved in regulating the sale of gasoline and diesel, aiming to promote cleaner fuels and facilitate a transition towards more eco-friendly alternatives.

In conclusion, the Indian automobile industry stands at a crucial crossroads, demanding immediate attention and decisive action. It is imperative for all stakeholders, including the government, automobile manufacturers, and citizens, to come together and address the existing challenges. By implementing stricter rules, promoting green practices, and embracing sustainable technologies, we can pave the way for a greener and more prosperous future for the Indian automobile industry. (Sanders and Sandler2020)

Overview of the Indian automobile industry

The Indian automotive industry is experiencing an astonishing, exponential growth that has positioned it as the 5th largest in the world, showcasing its immense potential. This tremendous growth can be attributed to various factors, such as the meticulous development of highways and road infrastructure, substantial foreign direct investment, and even the impact of the global economic crisis.

Furthermore, the demand for automotive vehicles has witnessed a remarkable surge, driven by a combination of factors including unparalleled technological advancements, an ever-increasing disposable income among the populace, and a deep-rooted desire for personal convenience. As a result, the sales of passenger cars have skyrocketed, establishing a solid foundation for the industry's overall success.

In alignment with India's rapid progress, the government has undertaken transformative changes in transportation policies, effectively paving the way for foreign automotive companies to enter the Indian market. This influx of foreign companies has acted as a catalyst, contributing significantly to the industry's overall growth trajectory. As a result, the Indian automotive industry has become an indispensable pillar of India's economy.

Drive and ambition continue to propel the industry forward, with ambitious plans to achieve a remarkable GDP contribution of 10% and provide gainful employment opportunities to a staggering 25 million people by the year 2016. It is through comprehensive strategies and unwavering dedication that the industry aims to achieve these remarkable milestones, solidifying its role as a stalwart contributor to India's economic prosperity and overall

development.

To mitigate potential challenges, the Indian automotive industry is steadfast in its resolve to defend itself against global regulations that may impose increased costs. The industry recognizes the importance of maintaining a competitive edge, taking full advantage of India's highly skilled workforce and cost competitiveness. By consistently optimizing these valuable resources, the automotive industry is poised to ascend the value chain, unlocking even greater avenues of progress and innovation.

Nonetheless, there are legitimate concerns surrounding pollution and the excessive consumption of diesel fuel, which have resulted in escalated pollution levels. As the industry continues to grow and thrive, sustainable and environmentally-friendly practices must be implemented earnestly, ensuring a harmonious balance between economic growth and ecological preservation. Accordingly, the industry is actively exploring alternative energy sources and innovative technologies to mitigate these concerns and foster a greener, more sustainable future for the automotive landscape in India.

In conclusion, the Indian automotive industry is experiencing an unprecedented wave of growth, fortified by a multitude of key factors and integrated strategies. With its remarkable expansion trajectory, the industry is well on its way to becoming a global powerhouse, warranting both recognition and admiration. By embracing sustainable practices and capitalizing on its abundant resources, the Indian automotive industry is poised to redefine the very essence of automotive excellence, blazing a trail for others to follow. (Anjum et al.2021)

Importance of environmental conservation in the industry

Reliance on traditional methods worsens pollution as these practices often disregard the negative impact on the environment. However, in recent years, developing countries have recognized the urgency of the situation and have started implementing taxes on pollution to deter harmful practices. The awareness of the need for environmental conservation has grown, becoming a global concern for governments, organizations, and individuals alike.

One sector that significantly contributes to pollution is the Indian automobile industry. With the rise in industrialization and urbanization, the number of vehicles on the road has increased exponentially, resulting in higher levels of air pollution and carbon emissions. To address this issue, the government and various stakeholders have taken significant steps to reduce pollution from automobiles.

In response to the pressing environmental challenges, industries around the globe have felt the impact of stringent environmental regulations. These regulations not only aim to reduce pollution but also force firms to adopt sustainable practices and implement changes in their operations. As a result, the auto industry has been compelled to become more eco-friendly, pushing for innovative solutions and embracing greener technologies.

However, the implementation of increased taxes to combat pollution may face resistance from certain sectors. While these taxes are crucial in discouraging harmful practices, some industry stakeholders might argue that they hamper economic growth and competitiveness. Balancing the economic aspects with the need for environmental protection is a complex task that requires careful consideration and well-thought-out policies.

To ensure effective implementation and monitoring of these changes, the National Green Tribunal (NGT) plays a vital role. The NGT is responsible for monitoring and enforcing compliance with environmental laws and regulations, ensuring that the necessary steps are being taken to tackle pollution effectively. Through their oversight, they provide a safeguard to prevent any lapses in addressing environmental concerns.

In conclusion, the global community is increasingly recognizing the detrimental effects of pollution on our environment. Developing countries, like India, are starting to take decisive actions by implementing taxes on pollution to discourage harmful practices. This movement towards environmental conservation has become a global concern, affecting various industries, particularly the auto industry. Stringent regulations and changes in practices are becoming imperative, pushing firms to adopt eco-friendly alternatives. While resistance to these changes may arise, monitoring by the NGT will help ensure the successful implementation of pollution-reduction measures. (Singh and Devi, 2023)

Role of NGT in regulating green taxes

The National Green Tribunal (NGT) in India is a judicial body with extensive authority over a wide range of environmental matters, from cases pertaining to ecological preservation to the implementation of sustainable policies. Its primary objective is to combat and mitigate pollution by imposing green taxes and ensuring the expeditious resolution of environmental disputes.

One of the paramount functions of the NGT is to provide respite and adequate compensation to individuals and communities adversely affected by environmental transgressions. This includes instances where ecological acts have caused substantial harm to the environment or have resulted in the deprivation of basic amenities, placing people's health and well-being in grave jeopardy. By offering recompense, the NGT seeks to alleviate the suffering and hardships endured by those impacted by such acts.

In addition to its compensatory role, the NGT plays a vital role in enforcing stringent liability laws to hold responsible parties accountable for the damages caused. Through the imposition of strict liability, the tribunal establishes that entities engaged in activities that harm the environment are obligated to provide compensation for the destruction caused. This not only serves as a deterrent but also fosters a culture of responsibility, encouraging industries and individuals to adopt environmentally friendly practices and methods of operation.

By functioning as a powerful and independent judicial entity, the NGT serves as a bulwark for the protection and preservation of India's natural resources. Its jurisdiction extends to cases involving biodiversity conservation, air and water pollution, waste management, and the sustainable utilization of forest resources. The tribunal's swift and impartial adjudication ensures that environmental disputes are resolved efficiently, fostering a climate conducive to ecological balance and sustainable development.

Through its proactive stance and invigorating approach, the NGT has ushered in a new era of environmental consciousness in India. By imposing green taxes, expeditiously resolving cases, providing relief and compensation, and enforcing strict liability laws, the tribunal stands as a guardian of the nation's environmental heritage, striving to leave behind a healthier and greener India for future generations. (Hassani et al., 2021)

Green taxes and their impact

Green taxes aim to internalize environmental costs and promote sustainable consumption and production. They can target pollutants or energy products to incentivize efficiency and reduce negative impacts on the environment. For example, a tax on petrol not only reduces its use but also encourages the adoption of fuel-efficient technology and promotes sustainable transportation options such as electric vehicles or public transportation systems.

Simulation is an essential tool to assess the macroeconomic, sectoral, and environmental effects of carbon and energy taxes. Through detailed modeling and analysis, simulations can provide valuable insights into the potential outcomes and trade-offs of implementing such taxes. By understanding these effects, policymakers can make informed decisions that balance the environmental and economic priorities of their jurisdictions.

There are various types of green taxes that can be implemented, depending on the specific goals of the country or region. These include product or material taxes, where taxes are levied based on the environmental impact of a specific product or material. This approach encourages producers to innovate and develop more sustainable alternatives.

Tax differentiation is another strategy wherein different tax rates are applied based on the level of environmental impact. This approach can incentivize companies to adopt cleaner technologies and practices, as higher tax rates are imposed on environmentally harmful activities.

Another effective mechanism is emissions trading, which operates on the principle of market-based incentives. Under emissions trading systems, companies are allocated a certain number of emission allowances that they can trade with other businesses. This approach encourages emissions reductions, as companies that can reduce their emissions more efficiently can sell their excess allowances to those struggling to meet their targets.

Overall, green taxes play a crucial role in shifting the economy towards sustainability. By internalizing environmental costs, these taxes incentivize responsible consumption and production practices, promoting a greener and more sustainable future for all. (Ligterink et al., 2020)

The environmental impacts of motor vehicles are a concern. The automobile industry contributes to air pollution and future oil supplies. Manufacturers are shifting towards efficient vehicles and alternatives. End users need to use eco-friendly vehicles. Green taxes can help. (Gidarjati & Matsumoto, 2024)

Definition and types of green taxes

Green taxes are a type of taxation imposed on goods and services that have a negative impact on the environment. The purpose of these taxes is to accurately account for the expenses associated with the harm caused by these products. To achieve this, taxes can be levied to match the external costs incurred. For instance, in the automobile industry, vehicles with high emissions can be subject to higher taxes, thus creating an incentive for the reduction of pollution. Green taxes can take two forms: specific taxes, which are applied based on factors such as emission levels (as exemplified by the UK road tax on new vehicles), or ad valorem taxes, which are determined by the value of the vehicle. In addition to these taxes, there are also measures in place to tax externalities. For example, the United Kingdom imposes a higher tax on diesel fuel in order to address the negative externalities associated with its use.

Lastly, there are systems designed to regulate pollution through permit systems. An example of such a system is the tradeable permits for carbon emissions within the European Union. These permits enable entities to emit a certain amount of carbon dioxide, with the option to trade or sell excess permits to other companies. Overall, the implementation of green taxes and permit systems offers an effective means of addressing environmental concerns and promoting sustainable practices. (Pal, 2020)

Economic and environmental implications of green taxes

Pigou proposed that a tax equal to the external cost of production could align private and social costs, leading to market efficiency. This was applied in the case of petrol and diesel cars. The British government implemented a fuel duty in 1993 to decrease pollution and promote greener vehicles. The tax encouraged car manufacturers and consumers to switch to cleaner or alternative fuel vehicles. This resulted in a significant reduction in fuel consumption and carbon emissions. Simulations showed that gradually increasing taxation on alternative fuel could equalize costs with petrol vehicles. (Putra et al.2021)

An externality is the costs or benefits of an activity experienced by third-party individuals, meaning people who are not directly involved in the activity. These external effects can be positive or negative and can have a significant impact on the overall functioning of markets. When externalities are present, the market fails to allocate resources efficiently and may lead to the wrong consumption decisions.

To address the negative consequences of externalities, policymakers have introduced various measures, one of which is the implementation of green taxes. These taxes are specifically designed to discourage activities that generate harmful externalities, such as pollution or resource depletion, by making them more expensive. The idea behind green taxes is to internalize the external costs, ensuring that the activities responsible for them bear the full financial burden.

However, the effectiveness of green taxes in mitigating the negative effects of externalities is still uncertain in economic models. While the concept seems promising and intuitively logical, accurately predicting the real-world impact of these taxes is a complex task. Economic models often involve various assumptions and simplifications, which might not fully capture the intricacies and dynamics of the real economy.

Nonetheless, despite the uncertainty surrounding their impact, green taxes remain a significant tool in the fight against externalities and market failures. By encouraging more sustainable practices and discouraging harmful ones, they attempt to steer economic activity towards a more environmentally and socially responsible path. As policymakers continue to refine these measures and researchers delve deeper into their effects, a clearer understanding of their true potential can be gained.

In conclusion, externalities pose challenges and risks to the efficient functioning of markets and the overall well-being of society. Green taxes represent a policy approach aimed at curbing the negative consequences of externalities, even though their precise impact is still uncertain in economic models. Nevertheless, they serve as a crucial tool in promoting sustainable practices and striving towards a more balanced and responsible economy. (Shah et al.2021)

Case studies on the effectiveness of green taxes in the automobile industry

In 1989, Greece reported a failure regarding the implementation of an annual circulation tax. The government initially imposed variable rates based on car fuel efficiency, but in 1993, they reduced the tax for fuel-efficient vehicles while increasing it for those consuming more fuel. This led to a shift in demand towards larger, less fuel-efficient cars and a decline in the market for smaller, fuel-efficient vehicles. The policy failed to achieve its objectives and was inconsistent with the overall tax reform plan. Case studies worldwide show the success of green taxes, like the Netherlands' taxes on cars. Higher taxes on high-value cars led to a decrease in demand and a rise in lead-free petrol cars. The tax was revised in 1996 to target diesel engine cars, reducing their demand and using the tax revenue to lower excise duty. This had a neutral effect on the Dutch economy. (Tan et al., 2022)

NGT's initiatives and policies

The National Green Tribunal (NGT) has implemented green taxes and regulations to combat pollution caused by the automobile industry. It has issued restrictions on vehicle manufacturers and individuals, banned diesel cars over 10 years old, and placed restrictions on vehicles over 15 years old. The NGT has also collaborated with car manufacturers to promote sustainable practices and better fuel and engine technologies. By enforcing green tax regulations, the NGT aims to reduce pollution from vehicles and encourage the purchase of cleaner cars. Overall, the NGT's initiatives are key in reducing air pollution and promoting a greener future in India. (Wang et al., 2022)

Implementation of green taxes by NGT

Although this tax was passed in 2010, it is yet to be implemented due to a notice issued by the Supreme Court of India. The notice questioned why the issue of climate change and global warming was being addressed in a forest clearance appeal. NGT withdrew the orders and the conversation is ongoing. The tax could benefit the automobile industry by promoting the development and adoption of green technologies to reduce tax incidence. (Singh et al.2023)

Economic incentives drive industry compliance with environmental regulations. The Indian automobile industry is influenced by taxes, such as green taxes, which discourage harmful practices and promote greener alternatives. The National Green Tribunal Act establishes a carbon tax on petrol and diesels, with revenue allocated to a green fund for climate change mitigation and clean technology research. (Nazir2023)

Collaboration with automobile manufacturers for sustainable practices

NGT recognizes reducing emissions by promoting cleaner fuels and technologies. The proposed Auto Fuel Policy aims to implement stricter standards by 2010 and nationwide by 2020. These standards will result in emission reductions and discourage dieselization. Incentives to purchase hybrid vehicles aim to stimulate demand. This aligns with the National Electric Mobility Mission Plan 2020 and can lead to technology exportation. (Shah et al.2021)

Monitoring and enforcement of green tax regulations

NGT is an effective regulatory authority but green taxes have been poorly enforced in the past due to inadequate monitoring and misuse of funds. NGT emphasizes that industries using clean fuels or taking environmentally friendly measures should be eligible for benefits or incentives. However, proper monitoring of fuel consumption and measures taken by industries is necessary for implementing such schemes. Any diversions would attract

penalties based on the environmental impact. NGT has already implemented measures, such as banning 15-year-old vehicles in Delhi NCR, to combat air pollution. All policies regarding age limits, penalties, and rollback plans for older vehicles must be monitored for effective results. (Kumar, 2023)

Challenges and prospects for future growth and development

Apart from these, other indications of the apex court on greener taxes include the ban on diesel cars and old taxis, which could improve air quality. These measures push the automobile industry to sell vehicles with cleaner emissions and hybrid technology. NGT aims to reduce vehicular pollution and promote a cleaner environment in the Indian auto industry. (Ruggieri et al., 2021)

NGT introduced greener taxes on the Indian auto industry. The PUC cess for new vehicles was proposed by NGT but implemented by the government. Supreme Court banned big cars and SUVs in Delhi/NCR region with engine capacity of 2000cc and above, temporarily lifted in Aug 2016. The ban is expected to remain until 2018 and may be extended. (Logan et al.2020)

Obstacles faced in implementing green taxes in the industry

The challenges in implementing green taxes in India's automobile industry include a lack of standardization, low domestic demand for green products, and absence of supportive policies. Lack of standardization and global criteria for defining green products hampers implementation, while conflicting interests among auto industry players further complicate matters. The lack of clear criteria has confused, and lax regulation on smaller cars may lead to increased pollution. Taxation on larger cars could push manufacturers to shift the small car segment boundary, resulting in higher taxes for both segments. Low domestic demand for green products is due to a preference for used cars, which are not impacted by new car taxes. The used car market lacks environmental regulation. The absence of policies supporting green products worsens the impact of higher taxes. (Pearson and Watson2023)

Potential solutions to overcome challenges

Emissions from vehicles contribute significantly to pollution. Old vehicles emit higher levels of pollution due to outdated technology and substandard fuel. Implementing a program to replace older, polluting vehicles is necessary. A baseline study will determine the age and pollution levels of the current vehicle fleet. The program will focus on compliance with fuel policies, ensuring cleaner fuels align with new technology, and manufacturing only fuel-efficient, low-emission vehicles. (Martins & Brito, 2020)

Future outlook for NGT's role in promoting sustainable practices in the Indian automobile industry

India's automobile industry has been slow to adopt sustainable practices. Cheap small cars with low fuel efficiency and a reliance on public vehicles contradict the ideals of the National Green Tribunal (NGT), which aims to reduce pollution and promote public transportation. The industry prioritizes consumer demand over environmental concerns, making it difficult for the NGT to implement effective green taxes. The current crisis of increasing pollution and unregulated industrial development poses a threat to the environment and public health. However, if the NGT can pressure the government to enforce pollution regulations, the industry could gradually shift towards more sustainable practices. With increased demand for sustainable products, green taxes could become more effective and encourage research and development of environmentally friendly vehicles.

REFERENCES

- Ahmed, N., Sheikh, A. A., Hamid, Z., Senkus, P., Borda, R. C., Wysokińska-Senkus, A., & Glabiszewski, W. (2022). Exploring the causal relationship among green taxes, energy intensity, and energy consumption in nordic countries: Dumitrescu and Hurlin causality approach. *Energies*, 15(14), 5199. [mdpi.com](https://doi.org/10.3390/en15145199)
- Anjum, M. S., Ali, S. M., Subhani, M. A., Anwar, M. N., Nizami, A. S., Ashraf, U., & Khokhar, M. F. (2021). An emerged challenge of air pollution and ever-increasing particulate matter in Pakistan; a critical review. *Journal of Hazardous Materials*, 402, 123943.
- Bansal, P., Ranjan Kumar, R., Raj, A., Dubey, S., & J. Graham, D. (2021). Willingness to Pay and Attitudinal Preferences of Indian Consumers for Electric Vehicles.
- Dyarto, R., & Setyawan, D. (2021). Understanding the political challenges of introducing a carbon tax in Indonesia. *International Journal of Environmental Science and Technology*, 18(6), 1479-1488.
- Gidarjati, M. & Matsumoto, T. (2024). Dynamic Vehicle Age-Based Cohort Model to Estimate the Emission from the Transportation Sector in Jakarta. [ecoeet.com](https://doi.org/10.3390/en16051700)
- Hassani, A., Safavi, S. R., & Hosseini, V. (2021). A comparison of light-duty vehicles' high emitters fractions obtained from an emission remote sensing campaign and emission inspection program for policy *Environmental Pollution*.
- Kumar, P. (2023). Does carbon pricing matter? An exploratory study based on international data. *Journal of Revenue and Pricing Management*.
- Ligterink, N. E., Verbeek, R. P., & Cuelenaere, R. F. A. (2020). Petrol fuel quality and its effect on the vehicle technology and the environment. [tno.nl](https://doi.org/10.3390/en12051400)
- Logan, K. G., Nelson, J. D., Lu, X., & Hastings, A. (2020). UK and China: Will electric vehicle integration meet Paris agreement targets?. *Transportation Research Interdisciplinary Perspectives*, 8, 100245. [sciencedirect.com](https://doi.org/10.1016/j.trcip.2020.100245)
- Martins, J. & Brito, F. P. (2020). Alternative fuels for internal combustion engines. *Energies*. [mdpi.com](https://doi.org/10.3390/en12051400)
- Nazir, U. (2023). The winds of change are blowing: globalization's impact on renewable energy and environmental challenges.
- Nazir, Umar. (2023). The Winds of Change are Blowing: Globalization's Impact on Renewable Energy and Environmental Challenges. *Archives of the Social Sciences: A Journal of Collaborative Memory*, 2(1), 78-93. [researchgate.net](https://doi.org/10.21961/asss.2023.2.1.78-93)
- Pal, A. (2020). Green Taxation: Its Impact and Necessity in India. Available at SSRN 3613538. [researchgate.net](https://ssrn.com/abstract=3613538)
- Pearson, P. J., & Watson, J. (2023). The unfolding low-carbon transition in the UK electricity system. *Proceedings of the National Academy of Sciences*, 120(47), e2206235120. [pnas.org](https://doi.org/10.1073/pnas.2206235120)
- Putra, J. J. H., Nabilla, N., & Jabanto, F. Y. (2021). Comparing" carbon tax" and" cap and trade" as mechanism to reduce emission in Indonesia. *International Journal of Energy Economics and Policy*, 11(5), 106-111. [zbw.eu](https://doi.org/10.3390/ijep1105106)
- Ruggieri, R., Ruggeri, M., Vinci, G., & Poconi, S. (2021). Electric mobility in a smart city: European overview. *Energies*. [mdpi.com](https://doi.org/10.3390/en12051400)
- Sanders, N. J., & Sandler, R. (2020). Technology and the effectiveness of regulatory programs over time: Vehicle emissions and smog checks with a changing fleet. *Journal of the Association of Environmental and Resource Economists*, 7(3), 587-618. [nber.org](https://doi.org/10.3386/w26840)
- Shah, K. J., Pan, S. Y., Lee, I., Kim, H., You, Z., Zheng, J. M., & Chiang, P. C. (2021). Green transportation for sustainability: Review of current barriers, strategies, and innovative technologies. *Journal of Cleaner Production*, 326, 129392.

An Analysis of the National Green Tribunal's Role in Navigating Green Taxes in the Indian Auto Industry

- Singh, S., & Devi, N. L. (2023). Heavy Metal Pollution in Atmosphere from Vehicular Emission. In *Heavy Metal Toxicity: Environmental Concerns, Remediation and Opportunities* (pp. 183-207). Singapore: Springer Nature Singapore.
- Singh, S., Kulshrestha, M. J., Rani, N., Kumar, K., Sharma, C., & Aswal, D. K. (2023). An overview of vehicular emission standards. *Mapan*, 38(1), 241-263. [springer.com](https://www.springer.com)
- Sun, L., Zhang, T., Liu, S., Wang, K., Rogers, T., Yao, L., & Zhao, P. (2021). Reducing energy consumption and pollution in the urban transportation sector: A review of policies and regulations in Beijing. *Journal of cleaner production*, 285, 125339.
- Tan, Z., Wu, Y., Gu, Y., Liu, T., Wang, W., & Liu, X. (2022). An overview on implementation of environmental tax and related economic instruments in typical countries. *Journal of Cleaner Production*.
- Wang, K. H., Zhao, Y. X., Jiang, C. F., & Li, Z. Z. (2022). Does green finance inspire sustainable development? Evidence from a global perspective. *Economic Analysis and Policy*.

Acknowledgment

The author(s) appreciates all those who participated in the study and helped to facilitate the research process.

Conflict of Interest

The authors of this article said that they had no potential conflicts of interest when they conducted their research, became authors, and published it.

How to cite this article: Singh, S. & Naresh (2024). An Analysis of the National Green Tribunal's Role in Navigating Green Taxes in the Indian Auto Industry. *International Journal of Social Impact*, 9(1), 212-221. DIP: 18.02.023/20240901, DOI: 10.25215/2455/0901023