

The Bombay Motor Vehicles (Taxation of Passengers) Act, 1958

Bom. Act No. LXVII of 1958¹

[3rd September, 1958]

Adapted and modified by the Maharashtra Adaptation of Laws (State and Concurrent Subjects) Order, 1960.

Amended by Mah. of 25 of 1961

"	"	"	34 of 1961
"	"	"	37 of 1962
"	"	"	51 of 1965
"	"	"	42 of 1969
"	"	"	2 of 1975 ² (9.6.1975) ³
"	"	"	15 of 1975 (9.6.1975) ³
"	"	"	65 of 1975 (28.12.1975) ³
"	"	"	77 of 1975 (1.4.1976) ³
"	"	"	21 of 1977 (1.6.1977) ³
"	"	"	4 of 1982
"	"	"	5 of 1988
"	"	"	9 of 1989
"	"	"	5 of 1993 (1.7.1993)
"	"	"	V of 2008

⁴[An Act to provide for levy of a tax on passengers carried by road in stage carriages in the State]

WHEREAS it is expedient to provide for the levy of a tax on passengers, carried ⁵[in stage carriages]: It is hereby enacted in the Ninth Year of the Republic of India as follows :

NOTES

Statement of Objects and Reasons : In order to have a new source of revenue the State Government proposed to levy a tax on passengers carried by stage carriages at a rate specified in the Act as would yield an amount equal to ten per cent of the inclusive amount of fares payable to the operator of a stage carriage except where such stage carriage plies exclusively within a Municipal area and other adjacent areas. Act 27 of 1958.

The proposed Fourth Five-Year Plan required a large outlay for which the internal resources of the State and the Central assistance would not have been sufficient. Hence, it was necessary to mobilise additional resources by way of increase in taxation.

M.G.G., Pt. IV, dt. 11.9.1968, p. 277 Mah. 42 of 1969.

1. For Statement of Objects and Reasons, see *Bombay Government Gazette*, 1958, Part V, Extra, p. 305.
2. Section 4 of Maharashtra Ordinance No. XI of 1972 was repealed by Mah. 2 of 1975, s. 3.
3. This indicates the date of commencement of Act.
4. Long title was substituted by Mah. 9 of 1989, s. 7.
5. These words were substituted for the words "in certain classes of motor vehicles such as public service vehicles and private service vehicles" *ibid.* s. 8.

1. Short title, extent and commencement - (1) This Act may be called the Bombay Motor Vehicles (Taxation of Passengers) Act, 1958.

(2) It extends to the whole of the ¹[State of Maharashtra].

²[* * *]

NOTIFICATIONS

G.N., H.D., No. TPA. 1058/62258-XII, dated 23rd September, 1958
(B.G.G., Pt. IV-B, p. 997)

In exercise of the power conferred by sub-section (3) of section 1 of the Bombay Motor Vehicles (Taxation of Passengers) Act, 1958 (Bom. LXVII of 1958), the Government of Bombay hereby appoints the 15th day of October, 1958, to be the date on which the provision of Sections 2 to 22 (both inclusive) of, and the Schedule to, the said Act shall come into force.

G.N., H.D., No. TPA. 1064-(i)-XII, dated 26th April, 1963
(M.G.G., Pt. IV-B, p. 482)

In exercise of the powers conferred by sub-section (2) of Section 1 of the Bombay Motor Vehicles (Taxation of Passengers) (Amendment) Act, 1962 (Mah. XXXVII of 1962), the Government of Maharashtra hereby appoints the 1st day of May, 1963, as the date on which the said Act shall come into force.

G.N., H.D., No. TPA. 1069/34333-XII, dated 4th December, 1969
(M.G.G., Pt. IV-B, p. 1782)

In exercise of the powers conferred by sub-section (2) of section 1 of the Bombay Motor Vehicles (Taxation of Passengers) (Amendment) Act, 1969 (Mah. XLII of 1969), the Government of Maharashtra hereby appoint the 15th day of December, 1969 as the date on which the said Act shall come into force.

G.N., H.D., No. TPA. 1074-11(a)-XII-C, dated 9th June, 1975
(M.G.G., Pt. IV-B, p. 565)

In exercise of the powers conferred by sub-section (2) of Section 1 of the Bombay Motor Vehicles (Taxation of Passengers) (Amendment) Act, 1974 (Mah. II of 1975), the Governor of Maharashtra hereby appoints 9th day of June, 1975 to be the date on which the said Act shall come into force.

G.N., H.D., No. TPA. 1074-II(b)-XII-C, dated 9th June, 1975
(M.G.G., Pt. IV-B, p. 565)

In exercise of the powers conferred by sub-section (2) of Section 1 of the Bombay Motor Vehicles (Taxation of Passengers) (Amendment) Act, 1975 (Mah. XV of 1975) the Governor of Maharashtra hereby appoints 9th day of June, 1975 to be the date on which the said Act shall come into force.

1. These words were substituted for the words "State of Bombay" by the Maharashtra Adaptation of Laws (State and Concurrent Subjects) Order, 1960.
2. Sub-section (3) was deleted by Mah. 37 of 1962, S.2; but such deletion shall not affect anything done thereunder (including the operation of any notification issued thereunder which has already brought the other provisions of the Act into force and accordingly those provisions shall continue to be in force).

**G.N. H.D., No. TPA. 1075/1 (1)-XXX-TRI,
dated 27th December, 1975
(M.G.G., Pt. IV-B, 1976, p. 43)**

In exercise of the powers conferred by sub-section (2) of Section 1 of the Bombay Motor Vehicles (Taxation of Passengers) (Second Amendment) Act, 1975 (Mah. LXV of 1975), the Government of Maharashtra hereby appoints the 28th day of December, 1975 to be the date on which the said Act shall come into force.

**G.N., R. & F.D. No. ENT-1073/5102/M-2, dated 2nd March, 1976
(M.G.G., Pt. IV-B, p. 290)**

In exercise of the powers conferred by sub-section (2) of section 1 of the Bombay Entertainments Duty and Motor Vehicles (Taxation of Passengers) (Amendment) Act, 1975 (Mah. LXXVII of 1975), the Government of Maharashtra hereby appoints the 1st April, 1976 to be the date on which the said Act shall come into force.

**G.N., H.D., No. TPA. 1076/3-XXXIV-TR, dated 6th May, 1977
(M.G.G., Pt. IV-B, p. 424)**

In exercise of the powers conferred by sub-section (2) of Section 1 of the Bombay Motor Vehicles (Taxation of Passengers) Act, 1977 (Mah. XXI of 1977), the Government of Maharashtra hereby appoints the 1st day of June, 1977 to be the day on which the said Act shall come into force.

No. TPA. 1092/CR-1/TRA-3 - In exercise of the powers conferred by sub-section (2) of section 1 of the Bombay Motor Vehicles (Taxation of Passengers) (Amendment) Act, 1993 (Mah. V of 1993) and all other powers enabling it in this behalf, the Government of Maharashtra hereby rescinds Government Notification, Home Department, No. TPA 1092/CR-1/TRA-3, dated 15th June 1993, published in the *Maharashtra Government Gazette* (Extraordinary), Part IV-B, dated 15th June 1993 at page 275 and appoints the 1st April 1994 to be the date on which the said Act shall come into force. M.G.G., Pt. IV-B, 1994 p. 171 dt. 1.1.1994.

2. Definitions - In this Act, unless the context otherwise requires-

¹[(A1) X X X X]

(1) "fleet owner" means an operator holding a permit for one hundred or more stage carriages ;

(2) "month" means a calendar month;

(3) "municipal area" means an area specified in the Schedule;

(4) "operator" means any person whose name is entered in the permit as the holder thereof ²[and where a stage carriage is used or caused or allowed to be used without a permit, includes the person in whose name the stage carriage is registered under the Motor Vehicles Act, 1939, or the person having possession or control of such stage carriage];

1. Clause A1 was deleted by Mah. 9 of 1989, s. 9(a).

2. These words, figure and letter were added by Mah. 15 of 1975, s. 2.

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Owner and hirer are joint and severally liable far payment of passenger tax : The petitioner and respondent No. 14 did hire-purchase agreement. The petitioner permitted the respondent No. 4 to use and operate the vehicles as hirer on certain conditions set out in the agreement. While operating vehicles passenger tax was not paid. Petitioner contended that the responsibilities goes to the hirer to pay passenger tax as he is operating vehicles, and the respondent No. 4 contended that the responsibility to pay passenger tax is of the petitioner-owner. In this dispute High Court decided that, as the petitioners had retained sufficient control over the vehicle in view of the various clauses in the hire purchase agreement, they were liable to be treated as 'operator' within the meaning of sec. 2(4) of the Act; jointly with respondent No. 4 in whose name the permit concerning the vehicle stood. Where the owner retains control of the stage carriage the owner of the vehicle is liable to be considered as an operator. In such case both are the operators. But Respondent No. 4 collected the passenger tax and failed to deposit with the Government. In this position respondent No. 4 is totally responsible to pay passenger tax, and not petitioner. *Sundaram Finance v. State of Maharashtra and others*, 1994 Mah. L.J. 124.

¹[4A] "passenger" means any person (other than the driver, the conductor or an employee of the permit holder while on duty in connection with the vehicle) carried in a stage carriage on payment of fares];

(5) "prescribed" means prescribed by rules made under this Act;

(6) "permit" means a permit granted or countersigned under the Motor Vehicles Act, 1939, authorising the use of a motor vehicle as a stage carriage ²[X X X X X] in any part of the State;

³[(6A) " * * *"]

(7) "stage carriage" means a motor vehicle carrying or adapted to carry more than six persons excluding the driver, which carries passengers for hire or reward, at separate fare paid by or for individual passengers, either for the whole journey or for stages of the journey and includes such a carriage ⁴[* * *] when used as a contract carriage within the meaning of the Motor Vehicles Act, 1939. ⁴[* * *]

(8) "tax" means the tax referred to in section 3; ⁵[and also the further tax referred to in section 3A];

1. Clause "4A" was inserted by Mah. 4 of 1982. s. 4(b).
2. The words "or Contract Carriage" were deleted by Mah. 4 of 1982. s. 4(c).
3. Clause "6A" was deleted by Mah. 9 of 1989. s. 9(a).
4. The words "or other omnibus" and the words "and also includes any private service vehicle" were deleted by Mah. 9 of 1989. s. 9(b).
5. These words were added by Mah. 37 of 1962. s. 3.

(9) "Tax Officer" means such officer as the State Government may, by notification in the *Official Gazette*, appoint to be the Tax Officer for the whole State or for any area or areas for the purposes of this Act, and the State Government may appoint more than one officer as Tax Officers for the whole State or for any area;

(10) The words and expressions used for but not defined in this Act shall have the meanings assigned to them in the Motor Vehicles Act, 1939 and the rules made thereunder.

NOTIFICATION

In exercise of the powers conferred by sub-section (9) of section 2 of the Bombay Motor Vehicles (Taxation of Passengers) Act, 1958 (Bombay Act No. LXVII of 1958), and in supersession of all the previous notifications issued in this behalf, the Government of Maharashtra hereby appoints each of the officers specified in column (2) of the Schedule hereto to be the Tax Officers for the areas specified against them in column (3) of the said Schedule.

SCHEDULE

Sr. No.	Officers	Areas
1.	Transport Commissioner	Whole State
2.	Joint Transport Commissioner	Whole State
3.	Deputy Transport Commissioner.	Whole State
4.	Assistant Transport Commissioner	Whole State
5.	Regional Transport Officer, Bombay (East) and Deputy Regional Transport Officer Assistant Regional Transport Officer and Inspector of Motor Vehicles attached to the Regional Transport Office, Bombay (East).	From Mulund to Kurla (both inclusive) comprising the area of Bhandup, Vikroli, Ghatkopar of Greater Bombay District.
6.	Regional Transport Officer, Bombay (West) and Deputy Regional Transport Officer, Assistant Regional Transport Officer and Inspector of Motor Vehicles attached to the Regional Transport Office Bombay (West).	From Dahisar to Bandra (both inclusive) comprising the areas of Borivali, Kandivali, Malad, Goregoan, Jogeshwari, Andheri, Vile-Parle, Santacruz, Khar of Greater Bombay District.
7.	Regional Transport Officer, Bombay (Central) and Deputy Regional Transport Officer, Assistant Regional Transport Officer, Assistant Regional Transport Officer and Inspector of Motor Vehicles attached to the Regional Transport Office, Bombay (Central).	From Colaba to Mahim and Sion of Greater Bombay District.

Sr. No.	Officers	Areas
8.	Regional Transport Officer, Thane and Deputy Regional Transport Officer, Assistant Regional Transport Officer and Inspector of Motor Vehicles attached to the Regional Transport Office, Thane.	Thane District excluding Kalyan, Murbad and Ulhasnagar Talukas.
9.	Deputy Regional Transport Officer, Kalyan and Assistant Regional Transport Officer and Inspector of Motor Vehicles attached to the Deputy Regional Transport Office, Kalyan.	Kalyan, Murbad and Ulhasnagar Talukas of Thane District.
10.	Deputy Regional Transport Officer, Pen District Raigad and Assistant Regional Transport Officer and Inspector of Motor Vehicles attached to the Deputy Regional Transport Office, Pen, District Raigad.	Raigad District.
11.	Assistant Regional Transport Officer, Ratnagiri and Inspector of Motor Vehicles attached to the Assistant Regional Transport Office, Ratnagiri.	Ratnagiri District.
12.	Assistant Regional Transport Officer, Sindhudurga and Inspector of Motor Vehicles attached to the Assistant Regional Transport Office, Sindhudurg.	Sindhudurg District.
13.	Regional Transport Officer, Pune and Deputy Regional Transport Officer, Assistant Regional Transport Officer and Inspector of Motor Vehicles attached to the Regional Transport Office, Pune.	Pune District excluding Pimpri Chinchwad Municipal area, Khed, Junnar and Ambegaon Talukas and the area between Pimpri-Chinchwad to Lonavala.
14.	Deputy Regional Transport Officer, Pimpri-Chinchwad and Assistant Regional Transport Officer and Inspector of Motor Vehicles attached to the Deputy Regional Transport Officer Pimpri-Chinchwad.	Pimpri-Chinchwad Municipal area, Khed, Junnar and Ambegaon Talukas and the area between Pimpri-Chinchwad to Lonavala of Pune District.
15.	Deputy Regional Transport Officer, Solapur and Assistant Regional Transport Officer and Inspector of Motor Vehicles attached to the Deputy Regional Transport Office, Solapur.	Solapur District.
16.	Regional Transport Officer, Aurangabad and Deputy Regional Transport Officer, Assistant Regional Transport Officer and Inspector of Motor Vehicles attached to the Regional Transport Office, Aurangabad.	Aurangabad District.
17.	Assistant Regional Transport Officer, Latur and Inspector of Motor Vehicles	Latur District.

Sr. No.	Officers	Areas
	attached to the Assistant Regional Transport Office, Latur.	
18.	Assistant Regional Transport Officer, Nanded and Inspector of Motor Vehicles attached to the Assistant Regional Transport Office, Nanded.	Nanded District.
19.	Assistant Regional Transport Officer, Parbhani and Inspector of Motor Vehicles attached to the Assistant Regional Transport Office, Parbhani.	Parbhani District.
20.	Assistant Regional Transport Officer, Beed and Inspector of Motor Vehicles attached to the Assistant Regional Transport Office, Beed.	Beed District.
21.	Assistant Regional Transport Officer, Jalna and Inspector of Motor Vehicles attached to the Assistant Regional Transport Office, Jalna.	Jalna District.
22.	Assistant Regional Transport Officer, Osmanabad and Inspector of Motor Vehicles attached to the Regional Transport Office, Osmanabad.	Osmanabad District.
23.	Regional Transport Officer Nagpur and Deputy Regional Transport Officer, Assistant Regional Transport Officer and Inspector of Motor Vehicles attached to the Regional Transport Office, Nagpur.	Nagpur District.
24.	Deputy Regional Transport Officer, Chandrapur and Assistant Regional Transport Officer and Inspector of Motor Vehicles attached to the Deputy Regional Transport Office, Chandrapur.	Chandrapur District.
25.	Assistant Regional Transport Officer, Wardha and Inspector of Motor Vehicles attached to the Assistant Regional Transport Office, Wardha.	Wardha District.
26.	Assistant Regional Transport Officer, Gondia and Inspector of Motor Vehicles attached to the Assistant Regional Transport Office, Gondia.	Bhandara District.
27.	Assistant Regional Transport Officer, Gadchiroli and Inspector of Motor Vehicles attached to the Assistant Regional Transport Office, Gadchiroli.	Gadchiroli District.
28.	Regional Transport Officer, Nashik and Deputy Regional Transport Officer, Assistant Regional Transport Officer and Inspector of Motor Vehicles attached to the Regional Transport Office, Nashik.	Nashik District.

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Sr. No.	Officers	Areas
29.	Deputy Regional Transport Officer, Dhule and Assistant Regional Transport Officer and Inspector of Motor Vehicles attached to the Deputy Regional Transport Office, Dhule.	Dhule District.
30.	Deputy Regional Transport Officer, Jalgaon and Assistant Regional Transport Officer and Inspector of Motor Vehicles attached to the Deputy Regional Transport Office, Jalgaon.	Jalgaon District.
31.	Deputy Regional Transport Officer, Ahmednagar and Assistant Regional Transport Officer and Inspector of Motor Vehicles attached to the Deputy Regional Transport Office, Ahmednagar.	Ahmednagar District excluding Shrirampur, Kopergaon, Rahuri, Newasa, Sangamner and Akola Talukas.
32.	Deputy Regional Transport Officer, Shrirampur and Assistant Regional Transport Officer and Inspector of Motor Vehicles attached to the Deputy Regional Transport Office, Shrirampur.	Shrirampur, Kopergaon, Rahuri, Newasa, Sangamner and Akola Talukas of Ahmednagar District.
33.	Regional Transport Officer, Kolhapur and Deputy Regional Transport Officer, Assistant Regional Transport Officer and Inspector of Motor Vehicles attached to the Regional Transport Office, Kolhapur.	Kolhapur District.
34.	Deputy Regional Transport Officer, Sangli and Assistant Regional Transport Officer and Inspector of Motor Vehicles attached to the Deputy Regional Transport Office, Sangli.	Sangli District.
35.	Deputy Regional Transport Officer, Satara and Assistant Regional Transport Officer and Inspector of Motor Vehicles attached to the Deputy Regional Transport Office, Satara.	Satara District.
36.	Regional Transport Officer, Amravati and Deputy Regional Transport Officer, Assistant Regional Transport Officer and Inspector of Motor Vehicles attached to the Regional Transport Office, Amravati.	Amravati District.
37.	Deputy Regional Transport Officer, Akola and Assistant Regional Transport Officer and Inspector of Motor Vehicles attached to the Deputy Regional Transport Office, Akola.	Akola District.
38.	Assistant Regional Transport Officer, Buldhana and Inspector of Motor Vehicles attached to the Assistant Regional transport Office, Buldhana.	Buldhana District.

39. Assistant Regional Transport Officer, Yavatmal District.
Yavatmal and Inspector of Motor Vehicles attached to the Assistant Regional Transport Office, Yavatmal.

3. Levy of tax on passengers carried by Stage carriages

(1) ¹[* * ²[* **]*] There shall be levied and paid to the State Government a tax on all ³[passengers carried by road in stage carriages] ⁴[at such rate to be fixed by the State Government from time to time by order in the *Official Gazette* as would yield an amount not exceeding twenty per cent] of the inclusive amount of fares payable to the operator of a stage carriage. ⁵[* * *]

(2) After calculating the total amount of tax payable under sub-section (1) out of the total amount received by an operator during each month on account of inclusive fares in respect of the stage carriage or stage carriages held by him ⁶[* * *] the total amount of tax shall wherever necessary be rounded off to the nearest naya paisa, fractions of half a naya paisa and over being counted as one and less than half being disregarded.

NOTES

Statement of Objects and Reasons : The passenger tax was leviable on passengers carried by road in stage carriages plying exclusively within a municipal area or exclusively on such routes serving municipal and adjacent areas as to be approved by Government. Levy of tax might be justified in some municipal and adjacent areas. It was, therefore, proposed to withdraw such exclusion.

Statement of Objects and Reasons : Powers were, however, proposed to be taken by Government for grant of exemption in suitable cases. It was also proposed to take power to Government or to a designated officer to revise the orders passed in appeal by the prescribed authorities. - **M.G.G., Pt. IV-B, dt. 27.9.1962 p. 394, Mah. 37 of 1962.**

Statement of Objects and Reasons : By Section 3-A inserted in the Bombay Motor Vehicles (Taxation of Passengers) Act, 1958, by Mah. II of 1975, the increase in the tax is continued by way of a further tax, on a

1. These words "On the commencement of the whole of this Act" were deleted by Mah. 51 of 1965, s. 6(a).
2. The words, brackets and figures "under sub-section (3) of Section 1" were deleted by Mah. 37 of 1962, s. 4(a)(i).
3. These words were substituted for the words "passengers carried by stage carriages," *ibid.*, s. 4(a)(ii).
4. These words were substituted for the words "at such rate as would yield an amount equal to twenty per cent" by Mah. 65 of 1975, s. 2.
5. The words "except where such stage carriage plies exclusively within a municipal area or exclusively on such routes serving municipal and adjacent areas as may be approved by the State Government" were deleted by Mah. 37 of 1962, s. 4(a)(iii).
6. The words "under a permit", were deleted, *ibid.*, s. 4(b).

permanent basis by utilising the proceeds of the tax for various programmes of nutrition for children in expectant mothers. With effect from the 26th February, 1975, the Maharashtra State Road Transport Corporation has increased the fares for stage carriage plying in all the areas of the State other than areas within the limit of Municipal Corporations, Municipal Councils and Cantonment Boards the approximately 22 per centum. This is expected to result in a corresponding increase in the collection of the tax on passengers at the existing rate of 22 per centum, even assuming that the volume of passenger traffic remains constant. The said Corporation had requested the State Government for some relief in the liability to the tax on passengers and the aforesaid further tax. Taking into account the expected increase in the collection of the tax as a result of the increase in fares by the said Corporation, it was decided to lower the rate of the tax from 22 per centum to 20 per centum of the inclusive amount of fares; and abolish the further tax levied under Section 3-A in the other areas of the State and on other routes referred to in clause (b) of the said Section 3-A. **M.G.G. Pt. IV, 12.1.75, p. 175 Mah. 15 of 1975.**

Statement of Objects and Reasons : The rate has had to be varied by amendments to the Act on several occasion in the past, the last one being in June, 1975, when the rate was lowered from 22 per cent to 20 per cent. It was envisaged that the rate of passenger tax, particularly on the mofussil services, may have to be suitably varied from time to time in future also. As such changes cannot be made under the present scheme of the Act, without an amendment on such occasion to the Act itself, it has decided to amend sub-section (1) of Section 3 of the Act, so as to lay down a ceiling of the rate of passenger tax at the existing level of 20 per cent of the inclusive fares, and simultaneously to take power to fix, by order in the *Official Gazette*, the rate of tax actually leviable from time to time. **M.G.G., Pt. IV, 24.12.75, p. 509, Mah. 65 of 1975.**

Tax levied is on passenger and not on income of operators. Distinction made between rates in urban and rural areas is also based on reasonable classification. *Akhil Bhartiya Grahak Panchayat (Bombay Branch) v. State of Maharashtra and others*, AIR 1985 Bom. 14.

Transport vehicle carrying employees of Company not a public vehicle - If a nominal charge is realised from the employees of the Company that would not make the transport a public vehicle as to attract the provision of S.3.

It cannot by any process of reasoning or stretch of imagination be deemed to include employees of a Private Company who are given facilities not as members of the public, but as holding a special status, namely, the employees of that Company.

It cannot be said that the transport vehicle provided to the employees by the Company could be a public service vehicle in any sense of the term. *M/s. Engineering and Locomotive Co. Ltd. v. The Sales Tax Officer and Regional Transport Officer, Poona and another*, AIR 1979 SC 343.

NOTIFICATIONS**G.N.H.D., No. TPA. 1258-XII, dated 15th October, 1958****(B.G.G. Pt. IV-B, p. 1291)**

In exercise of the powers conferred by sub-section (1) of Section 3 of the Bombay Motor Vehicles (Taxation of Passengers) Act, 1958 (Bom. LXVII of 1958) the Government of Bombay hereby approves until further orders the following routes serving the municipal and adjacent areas for the purpose of the said sub-section (1) of Section 3, namely :-

1. Cambay Station to Three Gates.
2. Mandvi-T.B. Hospital.
3. Mandvi-Mission Hospital.
4. Mandvi-Harni.
5. Station-Mandvi-Pratapnagar extended to Pratapnagar Colony.
6. Godhra Railway Station to Prabha Bridge and Dak Bungalow.
7. Ratnagiri-Mirjole.
8. Ratnagiri-Mazgaon.
9. Ratnagiri-Kajarghati.
10. Ratnagiri-Skhartar.
11. Ratnagiri-Mirya Bunder.
12. Panchavati-Karanja B.B.R.C. Camp.
13. Panchavati-Karanja Irrigation Office via Canada Hospital.
14. Bhadrakali Bus Stand to Belgaon Dhaga.
15. Deolali Bazar to Nasik.
16. Deolali Bazar to St. Philomena School.
17. Deolali Bazar to R.I.A. Centre.
18. Deolali Bazar to Bytco Talkies.
19. Dhulia Railway Station to Nehru Nagar (Dhulia City)
20. Dhulia State Transport Bus Stand to Dhulia Arts College.
21. Baroda Railway Station-Yamuna Mills.
22. Baroda Railway Station-Sarabhai Chemicals.
23. Mandvi-Railway Station -Sarabhai Chemicals.
24. Baroda Railway Station-Pratap Nagar Colony.
25. Chawk-Bazar-Maskati Bungalow.
26. Bhajiwali Pole-Kataram.
27. Navsari Railway Station to Kaliawadi via Juna Thana.
28. Surat Station Maskati Bungalow.
29. B.K. St. and B.B.R.C. Camp.
30. Shivaji Statue (Kolhapur)-Gandhi Nagar.
31. Sangli-Miraj.
32. Sadai Bazar (Satara)-Rajwada via Bus Station.
33. Jubilee Park-Haji Dam.
34. Jubilee Park-Pradumna Park.
35. Jubilee Park-Sath Hanuman.
36. Lal Darwaja to Vasna (1/E).
37. Lal Darwaja to Pravinnagar (1/E-1)
38. Railway Station to Railway Station via Sarangpur, Sardar Bridge, etc (Route No. 5)
39. Lal Darwaja to Vatwa (6/E)
40. Railway Station to Railway Station via Prem Darwaja, Gandhi Bridge, Gujarat University etc. (Route No. 7)
41. Lal Darwaja to Gujarat University (Route No. 8)

42. Railway Station to Dani Limda via Khadia, Raipur, Kamnah, etc. (9/

1)

43. Railway Station to Odhav (Route No. 10)
44. Kalupur Bridge to Naroda (Route No. 12)
45. Kalupur Bridge to Kubernagar (12-C)
46. Kalupur Bridge to Dholinagar Railway X (12/D)
47. Railway Station to Sabarmati-Ramnagar (Route No. 13).
48. Railway Station to Sabarmati-Kabirchowk (Route No. 13/1)
49. Lal Darwaja to Sabarmati via Ellis Bridge (Route No. 14/C).
50. Kalupur Bridge to Sardar Nagar (Route No. 18)
51. Railway Station to Thakkar Bapa Nagar (Route No. 20).
52. Navsari Station to Kaliawadi.
53. Poolgate to Manjri Farm.
54. Deccan Gymkhana to Dapodi via Kirkee.
55. Deccan Gymkhana to Aundh Post Office.
56. Sudama Chowk-Rokadia.
57. Sudama-Tarawada
58. Jamnagar Railway Station to Bedi Port.

G.N., H.D., No. TPA. 1262/3201/XII, dated 7th August, 1962
(M.G., Pt. IV-B, p. 2639)

In exercise of the powers conferred by sub-section (1) of Section 3 of the Bombay Motor Vehicles (Taxation of Passengers) Act, 1958 (Bom. LXVII of 1958), the Government of Maharashtra hereby approves (1) the Poona Railway Station to Ramawadi (Matchwel Electricals India Limited Factory Compound) route, and (2) the Poolgate to Manjri (Budruk) route serving the Poona Municipal and adjacent areas for the purposes of the said sub-section (1) of Section 3.

G.O., H.D. No. TPA. 1075/1(2)-XXXI-TR,
dated 28th December, 1975
(M.G. 1976, Pt. IV-B, p. 59)

In exercise of the powers conferred by sub-section (1) of Section 3 of the Bombay Motor Vehicles (Taxation of Passengers) Act, 1958 (Bom. LXVII of 1958), the Government of Maharashtra hereby fixes the rate of tax on all passengers carried by road in stage carriage at 17.5 per cent. of the inclusive amount of fares payable to the operator of a stage carriage.

¹[3-A. Levy of further tax on passengers carried by stage carriages - Subject to the provisions of sub-section (2) of section 3, on and from the date of the commencement of the
²[Bombay Motor Vehicles (Taxation of Passengers) (Amend-

1. Section 3A was inserted by Mah. 2 of 1975, s. 2.
2. These words, brackets and figures were substituted for the words, brackets and figures "Bombay Motor Vehicles (Taxation of Passengers) (Amendment) Act, 1977" by Mah. 5 of 1993 s. 2(d).

ment) Act, 1993] there shall be levied and paid to the State Government, in addition to the tax levied and paid to the State Government under Section 3, further tax on all passengers carried by road in stage carriages -

(a) plying exclusively within any municipal area or exclusively on routes notified by the State Government in the Official Gazette, at the rate of ¹[ten paise where the fare for the journey undertaken is upto rupees two and fifteen paise where the fair for the journey undertaken is more than rupees two] exclusive of the further tax hereby levied.

²[* * *]

Explanation - For the purposes of this section, the expression "passengers carried by road in stage carriages" does not include passengers carried by road in stage carriages free or on the authority of any concessional ticket by the operator, or passengers who are exempted under Section 21 or passengers carried in a stage carriage or inter-State routes or passengers carried in a stage carriage ³[* * *] used as contract carriage ³[* * *].

NOTES

The temporary increase of tax on all passengers carried by road in stage carriages under the provision of Section 4 of the Maharashtra Temporary Increase in Taxes on Motor Vehicles and Passengers Act, 1972, first introduced in 1972 following the events in Bangla Desh was later continued to meet the expenditure in scarcity relief. It was proposed to continue it on a permanent basis by utilising the proceeds of the tax for various programme of position for children and expectant mothers.- **M.G.G., Pt. IV, dt. 16.1.75, p. 37, Mah. 2 of 1975.**

A surcharge of 5 paise is levied under section 3A of the Bombay Motor Vehicles (Taxation of Passengers) Act, 1958 where the fare or ticket for the journey undertaken is sixty paise or more, issued by stage carriage operators plying exclusively within a municipal area or exclusively on such routes serving municipal and adjacent areas as are notified by the State Government. The proceeds of the additional tax are transferred to the 'Health and Nutrition, Fund' for being utilised for various programmes of

1. These words were substituted by Mah. 5 of 1993 s. 2(2).

2. Clause (b) was deleted by Mah. 15 of 1975, s. 4.

3. The words "or other omnibus and "or passengers carried in a private service vehicle" were deleted by Mah. 9 of 1989, s. 10.

health and nutrition. Though expenditure on the execution of the said programmes has been progressively increasing the rate of this surcharge has not been increased so far. It is therefore, decided to increase that rate to meet the ever increasing expenditure on the said programmes. **Statement of Objects and Reasons M.G.G. Pt. V 1993 p. 142.**

4. Submission of returns - (1) In respect of the stage carriage or stage carriages held by him, the operator shall deliver or cause to be delivered to the Tax Officer or to such prescribed officer as the Tax Officer may specify a return in the prescribed form and manner either daily or at such intervals as may be prescribed :

Provided that different rules may be prescribed for the purpose of this sub-section in relation to fleet-owner from those in relation to other operators.

(2) When any return is received by a prescribed officer he shall forward it to the Tax Officer within the prescribed period and in the prescribed manner.

5. Tax to be paid every month ¹[to Tax Officer] - The tax payable during any month in accordance with the returns submitted under section 4 shall be paid ²[to the Tax Officer] by the operator ³[* * *] on or before such date or dates of the month immediately succeeding as may be prescribed in the case of fleet-owners and other operators.

⁴[Provided that the tax payable by the operator, of a stage carriage which is registered, or in respect of which a permit is issued, by any Transport Authority other than the Transport Authority in the State of Maharashtra, plying such carriage as a contract carriage in the State of Maharashtra, shall be paid by him to the nearest Tax Officer while entering such contract carriage in the State of Maharashtra and such operator shall also file with the Tax Officer the return in

1. In the marginal note the words "to Tax Officer" were substituted by Mah. 5 of 1988. S. 2(d).
2. The words "to the Tax Officer" were substituted by Mah. 5 of 1988. S. 2(a).
3. The words "and the receipt evidencing such payment forwarded to the Tax Officer" were deleted by Mah. 5 of 1988, S. 2(b).
4. Proviso was added by *ibid.* S. 2(c).

respect of such tax in the form prescribed for daily return; and if the journey by such contract carriage terminates in the State of Maharashtra and thereafter the same contract carriage commences further or return journey with passengers the tax payable in respect thereof shall be paid to the Tax Officer of the nearest area from where the journey so commences or if such journey commences on a public holiday to any other Tax Officer, before such contract carriage leaves the State, and such operator shall also file with such Tax Officer the return as aforesaid in respect of such tax].

¹[5A. Utilisation of proceeds of tax.- * * *]

6. Procedure where no returns are submitted, etc. - In the following cases, that is to say, -

- (a) where no returns have been submitted by the operator in respect of any stage carriage for any month or portion thereof, or
- (b) where the returns submitted by the operator in respect of any stage carriage for any month or portion thereof appear to the Tax Officer to be incorrect or incomplete,

²[The Tax Officer shall, at any time] after giving the operator a reasonable opportunity, in case (a) of making his representation, if any, and in case (b) of establishing the correctness and completeness of the returns submitted by him, determine the sum payable to the State Government by the operator by way of tax during such month or portion thereof:

Provided that the sum so determined shall not exceed the maximum tax which would have been payable to the State Government if the stage carriage had carried its full complement of passengers during such month or portion thereof.

NOTES

Statutory remedies - The rule of exhaustion of statutory remedies before grant of relief in a writ petition, is a rule of self-imposed limitation,

1. Section 5A was deleted by Mah. V of 2008, s. 14.
2. These words were substituted for the words "the tax officer shall" by Mah. 37 of 1962, s. 5.

a rule of policy, and discretion rather than a rule of law and the Court may, therefore, in exceptional cases issue a writ such as a writ of certiorari, notwithstanding the fact the statutory remedies have not been exhausted. Held, that this is one of those cases where the alternative remedy by way of revision under S. 11A of the Act would not have been equally adequate and efficacious remedy.

Held, that Ss. 6 and 7 must be read together and the period of limitation provided for in S.7 must be read also in S. 6. *K.Jayaraja Ballal v. The Commissioner (Bombay Division)*, 1976 Bom.L.R. 689.

7. Fares escaping assessment - If, for any reason, the whole or any portion of the tax leviable under this Act for any month has escaped assessment, the Tax Officer may, at any time within, but not beyond one year from the expiry of that month, assess the tax which has escaped assessment, after issuing a notice to the operator and making such inquiry as the officer may consider necessary.

¹[* * *]

✓ **8. Penalty for non-payment of tax** - Where the whole or any portion of the tax payable to the State Government in respect of any stage carriage for any month or portion thereof in pursuance of Sections 5, 6 and 7 has not been paid to it in time, the Tax Officer may, in his discretion, levy in addition to the tax so payable, a penalty not exceeding 25 per cent of the maximum tax which would have been payable to the State Government if the stage carriage had carried its full complement of passengers during such month or portion thereof.

✓ **9. Recovery of tax, etc.** - (1) In the cases referred to in sections 6, 7 and 8 the Tax Officer shall serve the operator a notice of demand for the sums payable to the State Government and the sums specified in such notice may be recovered from the operator as arrears of land revenue.

(2) Where the sums specified in the notice of demand are not paid within fifteen days from the date on which the notice

1. Proviso was deleted by Mah. 9 of 1989, s. 11.

was served on the operator, the stage carriage in respect of which the tax is due and its accessories may be distrained and sold under the appropriate law relating to the recovery of arrears of land revenue, whether or not such vehicle or accessories are in the possession or control of the operator :

Provided that no distraint shall be made in pursuance of this sub-section except at the instance or with the consent of the State Government or such officer as may be authorised by the State Government in this behalf.

(3) Distraints under sub-section (2) may also be made by such officers or class of officers as the State Government may, by general or special order, direct and the officer making any such distraint shall forward the proceedings thereof together with the distraint articles to the Collector for further action under sub-section (2).

NOTIFICATION

G.N.,H.D., No. TPA. 2360/25899-XII, dated 10th December, 1960

(M.G.G., Pt. IV-B, p. 494)

In exercise of the powers conferred by sub-section (3) of section 9 of the Bombay Motor Vehicles (Taxation of Passengers) Act, 1958 (Bom. LXVII of 1958), and in supersession of Government of Bombay Notification, Home Department, No. TPA. 2359/35736-XII, dated the 30th March, 1959, the Government of Maharashtra hereby directs that distraints under sub-section (2) of that section may be made by the Director of Transport, State of Maharashtra, Bombay, and by a Regional Transport Officer within the area for which the Director or as the case may be, the Regional Transport Officer is appointed as the Tax Officer.

✓ **10. Restrictions on the use of stage carriages in certain cases** - No stage carriage ¹[shall be used for the carriage of passengers on any road in the State]-

- (a) in case any tax or penalty payable in respect thereof remains unpaid for more than fifteen days after the notice of demand referred to in Section 9 has been served on the operator, until such tax or penalty is paid, or

1. These words were substituted for the words "shall be used on any public road in the State" by Mah. 9 of 1989, s. 6.

(b) in case the returns required by Section 4 have not been submitted, if daily returns are required, for more than seven days, and if returns at less frequent intervals have been prescribed, for such number of times and during such period as may be prescribed, until the returns are submitted :

Provided that the Tax Officer may, if the operator proves to his satisfaction that the failure to submit the returns referred to in clause (b) was not deliberate, exempt the stage carriage from the operation of that clause.

[10A. Refund of excess payment. - The Tax Officer shall refund to an operator in such manner as may be prescribed the amount of tax and penalty (if any) paid by such operator in excess of the amount due from him. The refund may be either by cash payment or, at the option of the operator, by deduction of such excess from the amount of tax and penalty (if any) due in respect of any other period :

Provided that, the Tax Officer shall first apply such excess towards the recovery of any amount due in respect of which a notice under sub-section (1) of section 9 has been served on the operator, and shall then refund the balance (if any).]

NOTES

Statement of Objects and Reasons : The Bombay Motor Vehicles (Taxation of Passengers) Act, 1958 did not contain any provision for the refund of any amount paid by an operator of a Motor Vehicle in excess of the amount of tax and penalty (if any) due from him. - **M.G.G., Pt. IV, dt. 14.9.61, p. 357.**

11. Appeal against demand - (1) Any operator objecting to a notice of demand served on him under section 9 may, within thirty days of the service thereof, appeal to the prescribed authority :

Provided that no appeal shall be entertained unless it is accompanied by satisfactory proof of the payment of the tax admitted by the appellant to be due.

1. Section 10A was inserted by Mah. 34 of 1961, s. 2.

(2) The prescribed authority may, after giving the appellant an opportunity of being heard, pass such orders on the appeal as it thinks fit.

[11A. Revision - (1) The State Government (or such officer not below the rank of a Deputy Secretary to Government designated by that Government in this behalf) may, *suo motu* or on application, call for and examine the record of any order made by any officer under this Act and pass such order thereon as it or he thinks just and proper :

Provided that no application under this section shall be entertained if it is not made within a period of four months from the date of the order :

Provided further that, before rejecting any application for the revision of any such order the State Government or the officer designated shall record reasons for such rejection.

(2) No order shall be passed under this section is likely to affect any person adversely unless such person is given a reasonable opportunity of being heard by the State Government or as the case may be, the officer designated.

(3) Where an operator could have appealed under section 11 and no appeal has been filed by him, no proceedings in revision under this section shall be entertained upon the application of such operator.

NOTIFICATION

G.N., H.D., No. TPA. 1375-XXXI-TR, dated 12th December, 1975
(M.G., 1976, Pt. IV-B, p. 19)

In exercise of the powers conferred by sub-section (1) of Section 11A of the Bombay Motor Vehicles (Taxation of Passengers) Act, 1958 (Bom. LXVII of 1958), the Government of Maharashtra hereby designates the Secretary (Transport) to the Government of Maharashtra in the Home Department for the purposes of the said sub-section (1).

1. Section 11A was inserted by Mah. 37 of 1962, s. 7.

20

12. Maintenance of accounts and registers - Every operator shall keep and maintain accounts and registers in such forms as may be prescribed in respect of stage carriages and the fares collected in respect of passengers travelling therein.

13. Power to order production of accounts - The authority prescribed under sub-section (1) of Section 11 or the Tax Officer or any officer empowered in this behalf by the State Government may, by order, require any operator to produce such accounts, registers and documents, and to furnish such information relating to the stage carriages or the fares collected in respect of passengers travelling therein, as may be specified in the order.

14. Powers of entry and inspection - (1) Any officer authorised by the State Government in this behalf may at all reasonable times enter into, inspect and search any stage carriage and any place ordinarily used by the operator for garaging such vehicle or keeping accounts of his business for the purpose of seeing or verifying whether the provisions of this Act or any rules made thereunder are being complied with.

(2) All searches made under sub-section (1) shall be made in accordance with the provisions of the ¹[Code of Criminal Procedure, 1973].

15. Offence and penalties and competent court - (1) Any person who -

- (a) being an operator, submits or allows to be submitted an incorrect or incomplete return under Section 4 or fails to submit a return as required under that section ; or
- (b) being an operator, fraudulently evades or allows to be evaded, the payment of any tax due from him ; or

1. These words and figures were substituted for the words and figures "Code of Criminal Procedure 1898" by Mah. 9 of 1989, s. 12.

(c) being an operator, fraudulently makes or allows to make any wrong entry in, or fraudulently omits or allows to be omitted any entry from, any statement submitted, or any accounts or register maintained, by him; or

(d) wilfully acts in contravention of any of the provisions of this Act or any rules made thereunder or any lawful orders passed in accordance therewith ;

shall, on conviction, be punished with fine which may extend to one thousand rupees and if the Magistrate so directs in his order, the person convicted shall pay in addition, as if it were a fine, such specified amount as the Magistrate may determine to be the amount which the person convicted had evaded to pay.

(2) No offence punishable under this Act shall be inquired into or tried by any court inferior to that of a Presidency Magistrate or a Magistrate of the second class.

16. Offences by companies - (1) Where an offence under this Act has been committed by a company, every person who at the time the offence was committed, was in charge of, and was responsible to the company for the conduct of the business of the company as well as the company shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly:

Provided that nothing contained in this sub-section shall render any such person liable to any punishment provided in this Act if he proves that the offence was committed without his knowledge or that he exercised all due diligence to prevent the commission of such offence.

(2) Notwithstanding anything contained in sub-section (1) , where an offence under this Act has been committed by a company and it is proved that the offence has been committed with the consent or connivance of or is attributable to any neglect on the part of, any director, manager, secretary or other officer of the company, such director, manager, secretary or other officer shall also be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

Explanation - For the purposes of this section, -

(a) "Company" means a body corporate, and includes a firm or other association of individuals; and

(b) "director" in relation to a firm means a partner in the firm.

17. Composition of offences - (1) The Tax Officer may, either before or after the institution of proceedings for any offence punishable under Section 15, accept from any person charged with such offence by way of composition of the offence, where the offence charged consists of the evasion of the tax, a sum of money not exceeding double the amount of the tax recoverable, in addition to the amount of tax so recoverable; and in other cases, a sum of money not exceeding two hundred and fifty rupees

(2) On payment of such sum as may be determined by the Tax Officer, under sub-section (1), no further proceedings shall be taken against the accused person in respect of the same offence.

18. Officers to be public servants. - All officers acting under this Act shall be deemed to be public servants within the meaning of Section 21 of the Indian Penal Code.

19. Bar of certain proceedings. - (1) No prosecution or other proceeding shall be instituted in a Criminal Court without the previous sanction of the State Government, against any officer or servant of the Government, for any act done or purporting to be done under this Act.

(2) No officer or servant of the Government shall be liable in respect of any such act in any civil or criminal proceeding, if the act was done in good faith in the course of the execution of duties or the discharge of functions imposed by or under this Act.

20. Limitation for suits and prosecutions. - No suit or other proceeding shall be instituted against the State and no suit, prosecution or other proceeding shall be instituted against any officer or servant of the Government in respect of any act done or purporting to be done under this Act, unless the suit, prosecution or other proceeding is instituted within one year from the date of the act complained of.

21. Power to exempt certain passengers, from payment of tax. - The State Government may, by notification in the *Official Gazette*, exempt totally or partially from payment of tax the passengers ¹[carried by stage carriages plying exclusively within a municipal area or exclusively on such routes serving municipal and adjacent areas as may be specified in

1. These words were inserted by Mah. 37 of 1962, s. 8.

the notification, or passengers] carried in stage carriages on such inter-State routes as may be specified in the notification or carried by stage carriages operating in furtherance of any educational, medical, philanthropic, or other object.

NOTIFICATION

G.N., H.D., No. TPA. 1758-XII, dated 15th October, 1958
(B.G.G., Pt. IV-B, p. 1292)

In exercise of the powers conferred by Section 21 of the Bombay Motor Vehicles (Taxation of Passengers) Act, 1958 (Bom. LXVII of 1958), the Government of Bombay hereby exempts totally from payment of tax the passenger carried in stage carriages on the following inter State routes, namely :-

Belgaum-Daddi.
Hattargi-Daddi
Daddi-Hukkeri
Sankeshwar-Halkarni
Chikodi-Ichalkaranji
Bawanthadi-Katangi
Amgaon-Lanji
Balaghat-Amgaon via Lanji

G.N., H.D. No. TPA 1759/38089-XII, dated 15th July, 1959
(B.G.G., Pt. IV-B, p. 900)

In exercise of the powers conferred by section 21 of the Bombay Motor Vehicles (Taxation of Passengers) Act, 1958 (Bom. LXVII of 1958), the Government of Bombay hereby pleased to exempt totally from payment of tax the passengers carried in stage-carriages on the Abu Road to Ambaji inter-State route, with effect from the 15th October, 1958.

G.N., H.D., No. MTA 1760/43396-XII, dated 12th January, 1961
(M.G.G., Pt. IV-B, p. 162)

In exercise of the powers conferred by Section 21 of the Bombay Motor Vehicles (Taxation of Passengers) Act, 1958 (Bom. LXVII of 1958), the Government of Maharashtra hereby exempts from the liability to pay the tax under the said Act the passengers carried in the Motor Vehicles bearing U.K. registration Nos. VMK 724 and SMU 597 and belonging to the Indiaman Coaches Limited.

G.N., H.D., No. TPA 1760/30575 XII, dated 13th January, 1961
(M.G.G., Pt. IV-B, p. 162)

In exercise of the powers conferred by Section 21 of the Bombay Motor Vehicles (Taxation of Passengers) Act, 1958 (Bom. LXVII of 1958) the Government of Maharashtra hereby exempts totally from the payment of tax the passengers carried in stage carriages on the inter-State route Afzalpur to Alland via Dudhani.

G.N., H.D., No. TPA. 1763/99056-XII, dated 14th January, 1965
(M.G.G., Pt. IV-B, p. 453)

In exercise of the powers conferred by Section 21 of the Bombay Motor Vehicles (Taxation of Passengers) Act, 1958 (Bom. LXVII of 1958), the Government of Maharashtra hereby exempts totally from payment of tax the passengers carried by stage carriages plying exclusively on the Madhavnagar-Jaisingpur route in the Sangli District, being a route serving municipal and adjacent areas.

G.N. H.D., No. TPA. 1266/42532-XII, dated 17th August, 1966
(M.G.G. Pt. IV-B, p.1494)

Amended by G.N., H.D., No. TPA. 1267/66114-XII, dated 10th August, 1967 (M.G.G., Pt. IV-B, p. 2030).

Amended by G.N., H.D., No. TPA - 1266/65260-XII, dated 12th September, 1967 (M.G. Pt. IV-B, p. 2241).

Amended by G.N., H.D., No. TPA. 1267/9578 XII, dated 9th October, 1967 (M.G. Pt. IV-B, p. 2300).

Amended by G.N., H.D., No. TPA. 1267/54733-XII, dated 12th February, 1967 (M.G. Pt. IV-B, p. 2428)

Amended by G.N., H.D., No. TPA. 1267/68423-XII, dated 9th December 1967 (M.G. Pt. IV-B, p. 313).

Amended by G.N., H.D. No. TPA. 1268-P/1533-XII, dated 9th October, 1968 (M.G. Pt. IV-B, p. 1749)

Amended by G.N., H.D., No. TPA. 1268/46259-XII, dated 21st November, 1968 (M.G. Pt. IV-B, p. 2001).

Amended by G.N., H.D., No. TPA. 1267/68567-XII, dated 2nd January, 1969 (M.G. Pt. IV-B, p. 129).

Amended by G.N., H.D., No. TPA. 1267/65163-XII, dated 2nd April, 1969 (M.G. Pt. IV-B, p. 483).

Amended by G.N., H.D., No. TPA. 1261-P/2036-XII, dated 15th February, 1969 (M.G. Pt. IV-B, p. 288).

Amended by G.N., H.D., No. TPA. 1269-P/328-XII, dated 23rd April, 1969 (M.G. Pt. IV-B, p. 595).

Amended by G.N., H.D., No. TPA. 1268-G/498-XII, dated 11th August, 1969 (M.G. Pt. IV-B, p. 1261).

Amended by G.N., H.D., No. TPA. 1269/30644-XII, dated 16th April, 1970 (M.G. Pt. IV-B, p. 609).

Amended by G.N., H.D. No. TPA 1268/63299-XII, dated 17th April, 1970 (M.G., Pt. IV-B, p. 624).

Amended by G.N., H.D., No. TPA. 1269/48945-XII, dated 20th April, 1970 (M.G. Pt. IV-B, p. 665).

In exercise of the powers conferred by Section 21 of the Bombay Motor Vehicles (Taxation of Passengers) Act, 1958 (Bom. LXVII of 1958), and in supersession of the Government Notifications, Home Department, mentioned below, the Government of Maharashtra hereby exempts the passengers carried on or after the fifteenth day of September, 1966 by stage carriages from payment of only so much of the tax as is in excess of 5 per cent. of the inclusive amount of fares payable to the operators of stage carriages plying exclusively -

(i) within the municipal areas in any part of the State of Maharashtra and

1. No. TPA. 1063/72169-XII, dated the 23rd December, 1963.
2. No. TPA. 1264/44826-XII, dated the 6th November, 1964.
3. No. TPA. 1264/80822-XII, dated the 4th May, 1965.
4. No. TPA. 1265/9759-XII, dated the 8th June, 1965.
5. No. TPA. 1265/67398-XII dated the 14th January, 1966.
6. No. TPA. 1763/99056-XII, dated the 14th January, 1966.
7. No. TPA. 1763/67558-XII, dated the 19th February, 1966.
8. No. TPA. 1265/74308-XII, dated the 23rd February, 1966.
9. No. TPA. 1265/52476-XII, dated the 21st March, 1966.
10. No. TPA. 1265/G-6547-XII, dated the 5th March, 1966.

SCHEDULE

1. Hyderabad -Sholapur, (to be extended upto Pandharpur during Jatra)
2. Hyderabad-Osmanabad.
3. Hyderabad-Nanded via Nizamabad.
4. Hyderabad-Nagpur.
5. Hyderabad-Nanded via Nizamsagar.

**G.N., H.D., No. TPA. 1271-XII-C, dated 15th September, 1971
(M.G., Pt. IV-B, 1455)**

In exercise of the powers conferred by Section 21 of the Bombay Motor Vehicles (Taxation of Passengers) Act, 1958 (Bom. LXVII of 1958), the Government of Maharashtra, hereby with effect from the 15th day of July, 1971 exempt totally from payment of tax the passengers carried in stage carriages in the territories of the State of Maharashtra on the inter-State routes specified in the Schedule hereto appended.

SCHEDULE

Asifabad-Manikghar.
Nizamabad-Nanded via Narsi.
Boath-Kinwat.

No. TPA 1289/10-TRA-3. In exercise of the powers conferred by section 21 of the Bombay Motor Vehicles (Taxation of Passengers) Act, 1958 (Bom. LXVII of 1958) and in supersession of Government Notification, Home Department, No. TPA 1276/11-XXXIV-TR, dated the 7th May 1976, as amended from time to time, the Government of Maharashtra hereby exempts the passengers carried by stage carriages from payment of only so much of the tax as is in excess of 3.5 per centum of the inclusive amount of fares payable to the operators of stage carriages plying exclusively :

(1) within the municipal areas in any part of the State of Maharashtra; and

(2) on the routes serving municipal and adjacent rural areas;

(a) upto a radius of 10 kilometers from the municipal limits in the case of towns having population less than one lakh;

(b) upto a radius of 15 kilometers from the municipal limits in the case of towns and cities having population between one lakh and five lakhs; and

(c) upto a radius of 20 kilometers from the municipal limits in the case of cities having population five lakhs and above.

Provided that the tax exemption shall not apply if the operations undertaken are beyond the limits prescribed above and that the tax at the rate of 17.5 per cent of the inclusive of amount of fares payable to the operators shall be levied for the entire distance. **M.G.G. IV-B 1992 p. 17.**

**G.N., H.D., No. MTA. 1774-(b)27-XII-C, dated 24th September, 1974
(M.G., Pt. IV-B, p. 1137)**

In exercise of the powers conferred by Section 21 of the Bombay Motor Vehicles (Taxation of Passengers) Act, 1958 (Bom. LXVII of 1958), and in supersession of Government Notification, Home Department, No. MTA. 2668/15620 (b)-XII, dated the 27th August, 1970, the Government of Maharashtra hereby exempts passengers carried in tourist vehicles (omni-buses) registered in any other State in India, being tourist vehicles in respect of which permits have been granted under sub-section (7) of Section