

Bombay Motor Vehicles Tax Act, 1958 Complete Act - Bare Act

65 of 1958

29th August, 1958

An Act to consolidate and amend the law relating to the taxation of motor vehicles in the State of Bombay and to provide for certain other matters. WHEREAS it is expedient to consolidate and amend the law relating to the taxation of motor vehicles in the State of Bombay, and to provide for certain other matters; It is hereby enacted in the Ninth Year of the Republic of India as follows: -

SECTION 01: SHORT TITLE, EXTENT AND COMMENCEMENT

(1) This Act may be called the Bombay Motor Vehicles Tax Act, 1958.

(2) It extends to the whole of the '[State of Maharashtra]'.
(3) It shall be deemed to have come into force on the 1st day of April 1958.

SECTION 02: DEFINITIONS

In this Act, unless the context otherwise requires-

(A1)2"Air-conditioned motor vehicle" means a public service vehicle constructed or adapted for use for the carriage of passengers and fitted with air-conditioning unit;

(1) "certificate of taxation" means a certificate, issued under section 5 indicating therein the rate at which the tax is leviable, and the periods for which the tax has been paid. (1A)3'cost of vehicle, in relation to

(a) a vehicle manufactured in India means cost as per the purchase invoice of the vehicle issued either by the manufacturer or the dealer of the vehicle and shall include the basic manufacturing cost, excise duty and the sales tax payable in the State of Maharashtra; and

(b) a vehicle imported into India irrespective of its place of manufacture means cost as

per the landed value of the vehicle consisting of the assessable value under the Customs Act, 1962 (52 of 1962) and the Customs duty paid thereupon, including additional duty paid, if any, as endorsed in the bill of Entry by the Customs Department.";

(2) "fleet owner" means a person who is the registered owner of a fleet of one hundred or more transport vehicles used or kept for use in the State;

(2A1)4"goods carriage" means any motor vehicle constructed or adapted for use solely for the carriage of goods, or any motor vehicle not so constructed or adapted when used for the carriage of goods;

(2A)5"interest" means interest payable under section 8A.

(2B)1"motor vehicles" means a motor vehicle as defined in the2[Motor Vehicles Act, 1988], whether using motor spirit or using fuel other than motor spirit;

(3) "prescribed" means prescribed by rules made under this Act;5[***]4[***]

(4)5["quarter" means a period of three months commencing on the 1st day of the month in which a motor vehicle is registered, or a new registration mark is assigned to it under the2[Motor Vehicles Act, 1988];; and successive period of three months thereafter; and the term "quarterly" shall be construed accordingly;]

(5) "registered owner" means the person in whose name a motor vehicle is registered under the³[Motor Vehicles Act, 1988];

(5A)⁶"Schedule" means a Schedule appended to this Act;]

(6)⁷"tax" means a tax including any⁸[*]⁹[additional or one time tax imposed by or under this Act;]

(7) "Taxation Authority" or "Authority" means such Officer or authority as the State Government may, by notification in the Official Gazette, appoint to be the Taxation Authority 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 or authority as Taxation Authority for the whole state or for any area.

(7A)¹⁰" Tax Collection Centre" means a center established by the State Government for the purpose of assessment, levy and collection of tax;

(7B)¹²"tourist vehicle" means a tourist vehicle as defined in the [Motor Vehicles Act, 1939],

(8)³["Transport Commissioner" means an officer appointed as such by the State Government:]

(9)⁴["year" in relation to a fleet-owner means the financial year: and in any other case, means a period of twelve months commencing on the 1st day of the month in which a motor vehicle is registered or a new registration mark is assigned to it under the⁵[Motor Vehicles Act, 1988 ;]

(10) Other words and expressions used, but not defined in this Act, shall have the same meanings respectively assigned to them in the Motor Vehicles Act, 1939,

SECTION 03: LEVY OF TAX

(1) Subject to the other provisions of this Act, on and from the 1st day of April, 1958, there shall be levied and collected on all motor vehicles used or kept for use in the State a tax at the rates fixed by the State Government, by notification in the Official Gazette, but not exceeding the maximum rates specified in the First Schedule: Provided that¹[(a)] in the case of motor vehicles kept by a dealer in, or manufacturer of such vehicles, for the purposes of trade, there shall be levied and collected such tax on those motor vehicles only which are permitted to be used on the roads in the manner prescribed by rules made under the Motor Vehicles Act, 1939;³[* * *]⁴[Provided further that on and from the⁵[commencement of the Bombay Motor Vehicles Tax (Amendment) Act, 1985] there shall be levied and collected.

(a) on a private service vehicle used or kept for use in the State by a person (not being an individual, a local authority, a public trust, a University or an educational institution) a tax at the rate fixed by the State Government under this section in respect of a vehicle of the same carrying capacity falling under¹[sub-clause IV-A] of clause A²[* * * *]of the First Schedule; and

(b) on a motor vehicle referred to in³[sub-clause VII] of clause A²[* * *] of the First Schedule (other than a private service vehicle) used or kept for use in the State by a person (not being an individual, a local authority, a public trust, a University or an educational institution) a tax⁴[at thrice the rate] fixed by the State Government under this section in respect of such motor vehicle.

Explanation

.-For the purposes of this section-

(i) "educational institution" means an institution recognised as such by a local authority or by Government or any officer of Government duly authorised in this behalf;

(ii) "private service vehicle" means any omnibus constructed or adapted to carry more than nine persons excluding the driver and ordinarily used by or on behalf of the owner of such vehicle for the purposes of carrying persons for or in connection with his trade or business, or otherwise than for hire or reward; but does not include a motor vehicle used solely for public purposes or such other public purposes as the State Government may from time to time by order specify-

(iii) "public trust" means a public trust registered under the Bombay Public Trusts Act, 1950; ;and

(iv) "University" means a University established or constituted by or under any law for the time being in force.

(1A)5[***]

(1B)6[***]

(1C)

(a)1Subject to the provisions of this Act, there shall be levied and collected on all motor cycles and tricycles used or kept for use in the State, a one time tax2[for the life time of such motor cycle and tricycles],

(i) if registered after the date on which the provisions of this subsection take effect (hereinafter in this sub-section referred to as "the said date"), at the rates specified in Part

1 of the3[Second Schedule] 4[**]

(ii) if already registered before the said date and on which tax is already paid under sub-section (1), at the rates specified in Part II of the3[Second Schedule];

(iii) 5if first registered in any other State and thereafter on transfer thereof in the State of

Maharashtra, a new registration mark is assigned to the same after the said date, then having regard to the month of the first registration in the other state, at the rate specified in part II of the Second Schedule

(b)6[***]

(c)7Notwithstanding anything contained in clause (a), there shall be levied and collected the one time tax specified in part I of Part II of the Second

Schedule on a motor cycle or tricycle used or kept for use in the State by a person not being an individual, a local authority, as public trust, University or an educational institution, at thrice the rate.

Explanation

: - For the purposes of this sub -section, the expression "motor cycle and tricycle" includes motor scooter, moped and cycle with attachment for propelling the same by mechanical power.

(1D)(a)8Subject to the provisions of this Act, there shall be levied and collected on all motor cars used or kept for use in the State, a one time tax for the life time9[such vehicles] and omnibuses:-

(i) 1if registered after the date of commencement of the Bombay Motor Vehicles Tax (Amendment) Act, 1997 (Mah.11 of 1998), at the rates specified in Part 1 of the Third

Schedule

(ii) if already registered before the said date and on which tax is already paid under sub-section (1), at the rates specified in2[Part II of the Third Schedule]

(iii) 3if first registered in any other state and thereafter on transfer thereof in the State of Maharashtra, a new registration mark is assigned to the same, after the said date then having regard to the month of first registration in the other state, at the rate specified in part II of the Third Schedule;

(b)4[* * *]

(c)5[* * *]6[Notwithstanding anything contained in clause (a), there shall be levied and collected the one time tax specified in Part I or Part II of the Third Schedule on a motor car or Omni bus

(i) manufactured in India or imported into India and used or kept for use in the State by a person, not being an individual, a local authority, a public trust, University or an

educational institution, at thrice the rate;

(ii) imported into India and used or kept for use in the State by a person being an individual, a local authority, a public trust, University or an educational institution, at twice the rate.]

7(d)[***]

(1E)89[Provided that, the tax in respect of the motor vehicles referred to above, except in respect of the light motor vehicles used for carriage of goods, may be collected and paid at the option of the registered owners in accordance with the provisions of sub-section (1)](i) if registered after the date on which the provisions of this subsection take effect (hereinafter in this sub-section referred to as "the said date"), at the rates specified in Part I of the Second Schedule;

(ii) if already registered before the said date and on which tax is already paid under sub-section (1), at the rates specified in Part II of the Second Schedule;

(iii) if first registered in any other State and thereafter on transfer thereof in the State of Maharashtra, a new registration mark is assigned to the same after the said date, then having regard to the month of the first registration in the other State, at the rate specified in Part II of the Second

Provided that

the tax in respect of motor vehicles referred to above1[except in respect of the light motor vehicles used for carriage of goods registered in the State on or after the 1st day of April 2000 or to which a new registration mark is assigned, on or after the said date] as may be collected and paid at the opinion of the registered owner in accordance with the provisions of sub-section (1)].

(2) For the purposes of this Act, a registered owner or any person having possession or control of a motor vehicle shall be deemed to use or keep such vehicle for use in the

State unless he intimates in writing in advance to the Taxation Authority in the prescribed manner that the vehicle will not be used or kept for use in the State during any period specified in the intimation, and the Taxation Authority has, in the prescribed manner, certified that such motor vehicle was not used or kept for use in the State during the period specified in the certificate: Provided that, where a vehicle is rendered incapable of being used or kept for use on account of any accident, mechanical defect or any other sufficient cause, which makes it impossible to give an advance intimation as aforesaid, then such intimation may be given in the prescribed manner within a period of seven days from the date of occurrence of such accident, or such other cause)

3 Provided further that, where the intimation is received by the Taxation Authority after the commencement of the period of non-user or after the expiry of the period specified in the preceding proviso as the case may be and the whole of the period specified in the intimation has not expired prior to the date of receipt of the intimation, the Taxation Authority may recover, in full, the tax payable for the period upto the date of receipt of the intimation and certify in the prescribed manner that the motor vehicle was not used or kept for use in the State during the remaining part of the period specified in the intimation.]

(3) Notwithstanding anything contained in this sub-section (2), even if no intimation has been given under that sub-section, the Transport Commissioner may, where he is satisfied that a motor vehicle was not used or kept for use in the State during any period, for reasons to be recorded in writing, certify that such motor vehicle was not used or kept for use in the State during the period specified in the certificate.2 [*****]

SECTION 04: PAYMENT OF TAX

(1) The tax leviable under 1[2[sub-section (1)] of section 3] shall be paid in advance by every registered owner, or any person having possession or control, of a motor vehicle,-

(i) annually 3[at the rates provided by 4[sub-section (1) of section 3] (hereinafter referred to as "the annual rate") or 5

(ii) for each quarter, at one-fourth of the annual rate referred to in clause (i) plus ten per centum thereof rounded off in the manner provided in 6[sub-section (3)] (the sum so arrived at is hereinafter referred to as "the quarterly rate"), or

(iii) for more than one quarter, at multiples of the quarterly rate;]

(iv) 1 for any period less than a quarter expiring on the last day of the quarter,-

(a) at the rate of one-twelfth of the annual rate of tax plus 20 per cent, thereof where the period does not exceed one calendar month;

(b) at the rate of two-twelfths of the annual rate of tax plus 15 per cent, thereof; where the period exceeds one calendar month but does not exceed two calendar months; and

(c) at the quarterly rate, where the period exceeds two calendar months; 2[*****]
3[***]

(2) The one time tax payable under sub-section (1C), (1D) or (1E), as the case may be, of section 3 shall be paid, in case of motor vehicles referred to, (a) in sub-clause (i) of clause (a) of each of the sub-sections (1C),

(1D) and (1E), at the time of registration ; (b) in sub-clause (ii) of clause (a) of sub-sections (1C), (1D) and (1E), within one month from the date of expiry of the period for which the tax is paid under sub-section (1) of section 3; and

(c) in sub-clause (iii) of clause (a) of each of the sub-sections (1C), (1D) and (1E) at the time a new Registration mark is assigned to the vehicle in the State of Maharashtra.

(3) In calculating the amount of tax due under [this section] for any period [* * *] the fraction of a rupee less than fifty paise shall be ignored, and the fraction of a rupee of fifty paise or more shall be taken as a rupee.

4A.1 Provision for Payment of tax from month of registration of vehicle. Where before the commencement of the Bombay Motor Vehicles Tax (Amendment) Act, 1972, any tax in respect of any motor vehicle has been paid and from such commencement, liability to pay tax in respect of that vehicle arises or has arisen from the 1st day of the month in which such vehicle is registered or new registration mark is assigned to it under the [Motor Vehicles Act, 1988], then there shall be paid tax in respect of such vehicle for the period for which any tax remains unpaid at the rate specified in clause (ii), (iii) or (iv), as the case may be, of subsection (1) of section 4. The tax shall be paid within such period as may be prescribed.

SECTION 05: ISSUE OF CERTIFICATE OF TAXATION

(1) When the tax leviable under section 3 in respect of any motor vehicle is paid, the Taxation Authority shall issue to the person paying the tax,-

(a) a receipt, in the prescribed form indicating therein that such tax has been paid, and

(b) a certificate of taxation, in the prescribed form, indicating therein [whether the motor vehicle is manufactured in India or any place outside India,] the rate at which the tax is leviable and the [specific period, or as the case may be, life time of a vehicle] for which the tax has been paid.

(2) Where a certificate of taxation has already been issued in respect of such motor vehicle, the Taxation Authority shall, on payment of tax as aforesaid, cause to be made in the certificate of taxation an entry of any such payment.

SECTION 06: TAX TO BE PAID ALONG WITH DECLARATION

(1) Subject to the provisions of this section, every registered owner or person who has possession or control, of a motor vehicle used or kept for use in the State shall fill up, sign and deliver in the manner provided in sub-section (4), a declaration and shall, along with such declaration, pay to the Taxation Authority the Tax which he appears by such declaration to be liable to pay in respect of such vehicle.

1 Provided that such declaration along with the payment of the tax in respect of the transport vehicles entering into this State shall be delivered at the Tax Collection Centre nearest to the point of entry into this State.

(2) Subject to the provisions of this section, when a motor vehicle used or kept for use in the State, is altered or is proposed to be used in such manner as to render the registered owner, or person who has possession or control, of such vehicle liable to

the payment of an additional tax under section 7, such owner or person shall fill up, sign and deliver in the manner provided in subsection

(4), an additional declaration and shall, along with such additional declaration (accompanied by^{2***} the certificate of taxation in respect of such motor or vehicle), pay to the Taxation Authority the additional tax payable under that section, which he appears by such additional declaration to be liable to pay in respect of such vehicle.

(3) Such owner, or person shall, at the time of making payment of tax under subsection (1), or of the additional tax under subsection

(2), produce before the Taxation Authority a valid certificate of insurance, in respect of the vehicle, which complies with the requirements of³[Chapter XI of the Motor Vehicles Act, 1988],

(4) The declaration under subsection (1), and an additional declaration under subsection (2), shall be in the prescribed form, containing the prescribed particulars and¹[shall (together with the certificate of taxation) be delivered] after being duly filled up and signed, within the prescribed time. The additional declaration shall indicate clearly also the nature of the alteration made in the motor vehicle, or as the case may be, the altered use to which the vehicle is proposed to be put.

(5)²On receipt of an additional declaration together with the certificate of taxation in respect of any altered motor vehicle, the Taxation Authority may for the purpose of ascertaining the changed rate of tax, require the vehicle to be inspected by such authority as he may specify in this behalf. On the basis of the report of inspection received by him, the Taxation Authority may assess the charged rate of tax payable in respect of such altered vehicle.

(6) On receipt of the additional tax the Taxation Authority shall³[issue a receipt in respect of the additional tax], and shall suitably amend the certificate of taxation under his signature and date.]

SECTION 07: PAYMENT OF ADDITIONAL TAX

Where any motor vehicle, in respect of which a tax for any period has been paid, is altered during such period, or proposed to be used during such period in such manner, as to cause the vehicle to become a vehicle in respect of which a higher rate of tax is payable, the registered owner or person who is in possession or control of such vehicle shall pay for the unexpired portion of such period since the vehicle is altered or proposed to be used, an additional tax of a sum equal to the difference between the amount of tax payable for such unexpired portion at the higher rate and the rate at which tax was paid before the alteration or use of the vehicle for that portion ^{4****}

SECTION 08: LIABILITY TO PAY ARREARS OF TAX AND INTEREST DUE, IF ANY, OF PERSONS SUCCEEDING TO THE OWNERSHIP, POSSESSION OR CONTROL OF MOTOR VEHICLES

(1) If the tax leviable in respect of any motor vehicle remains unpaid by any person liable for the payment thereof and such person before having paid the tax has transferred the ownership of such vehicle or has ceased to be in possession or control of such vehicle, the person to whom the ownership of the vehicle has been transferred or the person who has possession or control of such vehicle shall also be liable to pay the said tax¹[and interest due, if any,] to the Taxation Authority.

(2) Nothing contained in this section shall be deemed to affect the liability to pay the said tax 1[and interest due, if any,] of the person who has transferred the ownership or has ceased to be in possession or control of such vehicle.

SECTION 08A: INTEREST TO BE PAID, IF TAX IS NOT PAID WITHIN TIME LIMIT

(1) If any tax due in respect of any motor vehicle is not paid in time as provided by or under this Act, by any person liable for the payment thereof, such person shall be liable to pay, in addition to the tax payable, an interest from the first day of the period for which the tax is due.

(2)³The interest payable under sub-section (1) shall be calculated for each calendar month or part thereof, during which the tax remains unpaid, at the rate of 2 per cent, of the amount of tax in default:

Provided that

, the amount of interest payable under this section shall not exceed the amount of tax in default.

(3) In calculating the amount of interest payable under sub-section (1), the fraction of a rupee less than fifty paise⁴[shall be ignored and the fraction of fifty paise or more] shall be taken as a rupee.

(4) The Transport Commissioner may, for reasons to be recorded in writing and subject to such conditions as may be prescribed, remit the whole or any part of the interest payable under this section in respect of any specified period.

SECTION 09: REFUND OF TAX

5(1) Where any tax is paid in advance for any period in respect of a motor vehicle and where the registered owner surrenders to the Taxation Authority⁶[the certificate of taxation issued in respect of such vehicle declaring that he will not, during the whole or part of the unexpired portion of the period for which tax has been paid] use or keep for use in any public place in the State the motor vehicle in that behalf, and subject to such conditions (if any) as may be prescribed⁷[and on production of a certificate of non-use of the vehicle issued by the Taxation Authority] been titled to a refund of a sum equal to one-twelfth the annual rate of tax levied in respect of such vehicle for every¹[completed period of thirty days irrespective of whether such period falls in one calendar month

or not[*****]

(2) Where any person has paid the tax in advance in respect of a motor vehicle, he shall be entitled, on the production of certificate signed by³[the Registering Authority stating that the application for the registration of such vehicle has been refused, or the registration thereof has been suspended or cancelled or, to a refund of the tax in full or, as the case may be, for the period for which the registration of such vehicle is suspended or stands cancelled in accordance with the provisions of subsection (1)

(3) Where a motor vehicle in respect of which the tax has been paid is altered or is used in such manner as to cause it to become a vehicle in respect of which the tax is leviable at a lower rate, the person who has paid such tax shall be entitled⁴****on the surrender of⁵****the certificate of taxation, to a refund of a sum equal to the difference between the amount which would be refundable to him in accordance with the provisions of sub-section (1) and the amount of the tax leviable on such

vehicle at the lower rate; and the Taxation Authority shall cause an entry of such refund to be made in the certificate of taxation.

(4) Notwithstanding anything contained in sub-section (1) a person shall be entitled to a refund of the tax as provided in that subsection⁷[,if the Taxation Authority is satisfied that]-

(a)

(i) such person for reasons beyond his control is not able to surrender ⁸* * * * * the certificate of taxation, and ¹Substituted for the words "complete calendar month which has not commenced" by Mah. II of 1998, s. 7 (a) 2

(ii) the vehicle in respect of which the refund of the tax is being claimed will not be used in any public place during the period for which such refund is claimed.

(b) (i) the vehicle in respect of which the refund of the tax is claimed has not been used in any public place during the period for which such refund is claimed, and

(ii) the application for refund could not be made for reasons beyond his control; provided however that such application is made within such period as may be prescribed²*****

(4A)³Where a registered owner or any person having possession or control of a motor vehicle has paid tax in excess of the amount due from him, the Taxation Authority shall, after ascertaining that no arrears of tax in respect of such vehicle for any period are due from such registered owner or person, refund the excess amount to such registered owner or person:

Provided that

if such registered owner or person sends an intimation in writing to the Taxation Authority that the amount refundable to him or any portion thereof should be appropriated towards payment of tax in respect of the vehicle for any future period specified in such intimation and submits the certificate of taxation for recording therein such payment of the tax, the Taxation Authority shall, after due verification made for the purpose, cause an entry under his signature to be made in the certificate of taxation and shall specify therein the future period in respect of which the refundable amount or, as the case may be, the portion thereof has been appropriated for payment of tax and shall refund the balance, if any, remaining after such appropriation to such owner or person.

(5)⁴Where any refund of tax in respect of any vehicle is made under this section, the Taxation Authority shall cause entry of such refund to be made in the certificate of taxation and also of the lower rate, and the date from which, such lower rate is levied.

(6)⁵Notwithstanding anything contained in sub -section (i), where a tax has been paid under sub -section (1C), (1D) or (1E) of section 3, a registered owner shall be entitled to refund of tax at the rates specified in the Second Schedule, or as the case may be, Third Schedule in case of, -

(a) removal of motor vehicle to any other State on transfer of ownership or change of address; or

(b) suspension or cancellation or registration of Motor vehicle on account of scrapping of it due to accident or any other reason :

Provided that,

the refund of tax shall be granted by the Taxation Authority,

(i) in case of removal of motor vehicle outside the State of Maharashtra on transfer of ownership or on change of address, only on production of sufficient proof of its transfer outside the State of Maharashtra; and

(ii) in the case of scrapping of motor vehicle only on production of a certificate from the Insurance Company or any other sufficient documentary evidence that it is beyond repair and cannot be used again;

(6A)1Notwithstanding anything contained in sub-sections (1) and (3), where a2[Motor Vehicle] in respect of which tax has been paid under subsection

(1C) of Section 3, is altered or used in such manner as to cause it to become a2[Motor Vehicle] in respect of which the tax is leviable at a lower rate, the person who has paid such tax shall be entitled, on surrender of the certificate of tax to a refund of a sum equal to the difference between the amount of one time tax already paid and the amount of the one time tax leviable, that would have been payable in respect of such2 [Motor Vehicle] had the change of use not been effected to qualify it for tax at lower rate, on the date of such use, and the amount of tax leviable on the date of such change of use on such2[Motor Vehicle] at the lower rate; and the Taxation Authority shall cause an entry of such refund to be made in the certificate of taxation.

(7)3Without prejudice to the provision of sub -section (6), the provisions of sub-sections (1), (2), (4), (4A) and (5) shall apply in the case of refund of tax, paid under sub -sections (1C), (1D) or, as the case may be, (1E) of section 3 for temporary non -use of motor vehicle with the following modifications, that is to say

(a) in sub -section (1); -

(i) for the words "in advance for any period" the words, brackets, figures and letters "under sub-sections(1C), (1D) or, as the case may be, sub -section (1E) of section 3" shall be substituted;

(ii) for the portion beginning with the words "a sum" and ending with the words "not commenced", the following shall be substituted, namely: - "tax at the rates specified in the Second Schedule or, as the case may be, the Third schedule, for every complete quarter";

(iii) the following Explanation and the proviso shall be inserted, namely : -

"Explanation. - For the purpose of this sub-section, the expression "quarter" means a period of three calendar months commencing on the 1st day of the month following the month in which the intimation of non-use of the motor vehicle is given by the owner to the Taxation Authority:

Provided that a person shall be entitled to a refund of tax for such non -use in respect of a motor vehicle (i) for the same period either under this sub-section or under subsection (6), as the case may be, but not under both the sub -sections;

(iv) if the total amount of such refund of tax claimed and received from time to time does not exceed the amount of one time tax paid in respect of such motor vehicle.

(b)in sub -section (2), for the words "tax in advance" the words "one time tax" shall be substituted;

(c) in sub -section (4A), the proviso shall be deleted;

(d) in sub-section (5), the words "and also the lower rate and the date from which such lower rate is levied" shall be deleted.

SECTION 10: SPECIAL PROVISION FOR FLEET-OWNERS

In the case of a fleet-owner, the provisions of 3, 4, 5, 6 and 9, shall, so far as may be, apply subject to the following modification, namely:-

(1) In order to determine the amount of tax payable by a fleet-owner in respect of the year ending on the 31st day of March 1973 or for any year thereafter, the fleet-owner shall, within one month after the expiry of any such year, make and deliver to the Taxation

Authority a declaration in the prescribed form stating the prescribed particulars, in respect of all transport vehicles used or kept for use by him in the State in that year. Such declaration shall be accompanied by a certificate of provisional payment of tax issued to the fleet-owner under section 10 as it stood immediately before the commencement of the Bombay Motor Vehicles Tax (Amendment) Act, 1972, or as the case may be, under sub-section (2), and such other documents as may be prescribed.

(2) The fleet-owner shall on the basis of such declaration made and delivered under sub-section (1) make payment of an amount equivalent to the amount of tax payable in accordance with such declaration, as provisional payment of tax for the year following the year to which the declaration relates.

(3) On receipt of such declaration, the Taxation Authority shall verify the number of transport vehicles used or kept for use by the fleet-owner during the year for which the tax is payable, the licensed carrying capacity in the case of stage-carriages and contact carriages, the registered laden weight in the case of goods vehicles, the unladen weight in the case of other transport vehicles, and such other particulars as may be deemed necessary, and shall finally determine the amount of tax leviable at the rates fixed under sub-section (1) of section 3 on the transport vehicles of such fleet-owner and communicate the same to the fleet-owner by issuing a certificate of final assessment of tax for that year, within such period and in such form as may be prescribed:

Provided that

, where the carrying capacity or registered laden weight of a motor vehicle of a fleet-owner is at any time reduced during the year, the tax collected on such vehicle shall not exceed the amount of tax leviable on the basis of the annual rate of tax for the carrying capacity or registered laden weight of such motor vehicle before reduction.

(4) Where the amount of tax is finally determined under subsection (3), taking into consideration the provisional payment of the tax already made by the fleet-owner, the difference (if any) that may be due shall be paid by, or refunded to, the fleet-owner in such manner, and within such time, as may be prescribed:

[Provided that, the fleet-owner shall be entitled to a proportionate reduction in the amount of tax finally leviable in respect of vehicles which are certified by the Taxation Authority as not used for a period of one calendar month or more.]

(5) Within thirty days of the transfer of ownership of any of his transport vehicles, the fleet-owner shall report the transfer to the Taxation Authority.

(6) The Taxation Authority may, for the purposes of this section, require the fleet-owner to produce before him any transport vehicles or any accounts, registers,

records or other documents or to furnish any information or may examine the vehicles or the accounts, registers, records or other documents, and the fleet-owner shall comply with any such requisition made of him.

(7) a person who on or after the commencement of the Bombay Motor Vehicles (Amendment) Act, 1972 becomes a fleet-owner shall, within thirty days of his becoming a fleet-owner, make and deliver to the Taxation Authority a declaration under sub-section

(1), and shall also make provisional payment of tax, under sub-section (2) which he, according to such declaration, appears to be liable for.]

SECTION 10A: TAX ON TRANSPORT VEHICLES BROUGHT INTO THE STATE ON TEMPORARY PERMITS

1(1) Where a transport vehicle is brought for use or for being kept for use in the State on the basis of a temporary permit issued under the Motor Vehicles Act, 1939, the tax shall be levied and collected 2[as provided in section 4] for the whole of the period for which it is used or kept for use in the State:

3[Provided that, if the period for which the transport vehicle is used or kept for use in the State does not exceed seven days, the tax to be levied and collected shall be one-third of the tax payable for one month.]

(2) The amount of tax shall be paid to the Taxation Authority within whose jurisdiction the vehicle is used or kept for use in the State, by the owner or the person having possession or control of the vehicle, within seven days of the entry of the vehicle, into the

State or on demand by the Taxation Authority or any other officer authorised by it in this behalf, whichever is earlier.

Explanation

: - or the purposes of this section,-

(a) in calculating the period during which a vehicle is used or kept for use in the State, a part of a calendar month shall be treated as one month; and

(b) the period of which the tax is to be paid need not necessarily expire at the end of a quarter.]

SECTION 11: DESTINATION AND UTILIZATION OF THE PROCEEDS OF TAX

(1) The proceeds of the 1[tax levied under 2[* * *] 3[* * *] Section 3] and recovered under this Act] shall first be credited to the Consolidated Fund of the State, 4[and thereafter 5[ten per cent, and sixty- five percent] of the proceeds of the tax of each quarter,] after deducting the expenses of collection thereof not exceeding an amount equal to 6[five per centum] of such proceeds 7[and the amount of contribution payable to local authorities under sub-section (2) in respect of that quarter] shall, under appropriation made by law in this behalf, be entered in and transferred to 8(a separate account called the Employment Guarantee Fund and the State Road Fund, respectively];

(2) The State Government shall, 9[out of the proceeds of tax recovered,]

(a) continue to pay annually to each local authority, a sum equal to the amount which was being paid to such local authority immediately before the commencement of this Act under the provisions of the Bombay Motor Vehicles Tax Act, 1935, or as

the case may be, the Central Provinces and Berar Motor Vehicles Taxation Act, 1947;

(b) pay annually to each local board which at the commencement of this Act was levying tolls on vehicles or animals or persons and to any other local authority which at such commencement was levying or collecting tolls of motor vehicles and trailers a sum determined by the State Government, after consulting the local board or local authority concerned, as representing the net average annual income of such local board or local authority from such tolls, after deducting the cost of collection, during the three years ending on the 31st day of March 1958 plus 10 per centum of such sum.

(c) pay annually to each of the local authorities specified in the¹[Fourth Schedule] as contribution the sum mentioned against them in that Schedule;

(d)²pay annually to a local authority which continued to levy and collect any tax on motor vehicles after the commencement of this Act, by virtue of the provisions of clause (a) of the proviso to sub -section (2) of section 20, and has any time thereafter discontinued such levy and collection of that tax, such sum as road grant from the date of the discontinuance as may, from time to time, be determined by the State Government:]

³Provided that the amount of contribution under this sub -section which was immediately before the 1st day of May 1962, paid to an existing local board shall be paid after that date to the successor Zilla Parishad.}

(3) The contributions to local authorities made under sub -section (2) shall be paid in such instalments, in such manner, and on such dates, as the State Government may, after consulting the local authorities concerned, prescribe.

(4)⁴[The amount standing to the credit of the State Road Fund] shall be expended in the prescribed manner solely on the construction, improvement and maintenance of new and existing roads including roads vesting in, belonging to, or managed by any local authority.

(5) The amount transferred to ⁵[the Employment Guarantee Fund and the State Road Fund] under sub -section (1), and contributions made under sub -section (2), shall be charged on the Consolidated Fund of the State.

Explanation

: - For the purposes of sub-section (4), "road" includes the slopes, terms and side drains of a road, all bridges, culverts and cause ways built on or across a road and foot-ways.

SECTION 12: ARREARS OF TAX AND INTEREST RECOVERABLE AS ARREAR OF LAND REVENUE

¹[Any tax or interest] due, and not paid as provided by or under this Act shall, subject to the other provisions of this Act, be recoverable in the same manner as an arrear of land revenue.²

Provided that

, if the amount of arrears of tax including interest exceeds rupees ten thousand, the officer designated in this behalf by the State Government, may, by an order, grant

subject to such conditions as may be specified in such order, a facility of making the payment in instalments not exceeding four, within a period of one year.

SECTION 12A: RESTRICTIONS ON USE OF MOTOR VEHICLES IN CERTAIN CASES

3No motor vehicle used or kept for use in the State shall be used on any road in the State in case any tax payable in respect thereof remains unpaid more than thirty days after it has become due under the provisions of this Act, until 4[the tax and interest, if any, due] is paid.

SECTION 12B: POWER TO SEIZE AND DETAIN MOTOR VEHICLE IN CASES OF NON-PAYMENT

Without prejudice to the provisions of Sections 12, 12A and 16, where any tax due in respect of any vehicle has not been paid as specified in Section 4, such officer not lower in rank than that of an Inspector of Motor Vehicles of the Motor Vehicles Department or an Inspector of Police of the Police Department, as the State Government may empower in this behalf, may, subject to rules made in this behalf, seize and detain the motor vehicle in respect of which the tax is due under this Act, and for this purpose, take or cause to be taken all steps for the proper maintenance and safe custody of the vehicle,⁵[until the tax and interest, if any, due] in respect of the vehicle is paid and may provide for charges, if any, to be recovered for the custody and maintenance of the vehicle].

SECTION 13: EXEMPTIONS

(1) All motor vehicles⁶[other than trailers drawn by motor vehicles] designed and used solely for agricultural operations on farms or farm lands, shall be exempt from the payment of the tax.

(2) The State Government may,⁷[* * *] by notification in the Official Gazette, exempt either totally or partially any class of motor vehicles other than those falling under sub-section (1), or any motor vehicles belonging to any class of persons, ⁸[or any motor vehicle used solely for or in furtherance of any charitable purpose ¹[or any motor vehicle used for rendering relief to the public in cases of fire, flood, earthquake, drought or other natural calamities], from the payment of the tax²[subject to such conditions, if any, as may be specified in such notification]:

³Provided that, where the motor vehicle is used for tendering relief to the public in such natural calamities, the State Government may, exempt it from payment of tax retrospectively for any period or periods during which such vehicle was used for rendering relief to the public in such natural calamities.

(3)⁴Any person claiming exemption from the payment of tax under this section shall apply to the Taxation Authority, within whose jurisdiction the motor vehicle in respect of which such exemption is claimed, is used or kept for use, in such form and manner and within such time, as may be prescribed.

Explanation

(1):-⁵For the purpose of this section the expression "agricultural operation" means tilling, sowing, harvesting, crushing of agricultural produce, or any other similar operation carried out for the purpose of agriculture⁶[and includes use of the vehicle from the place of residence of its owner or from the garage or place of repairs to his farm and from the farm to any of the places aforesaid];⁷[and also include use of the vehicle from the place of purchase to the registering office and to the owner's residence, garage, place of repairs or farm, as the case may be]; but does not include

the transportation of persons or materials for the purpose of agriculture, or the transportation of agricultural produce.

Explanation

(2): -8For the purposes of this section, charitable purpose includes -

- (1) relief of poverty or distress,
- (2) medical relief,
- (3) education,
- (4) religious teaching or worship,
- (5) advancement of other objects of general public utility

SECTION 14: APPEAL

(1) Any person, who is aggrieved by any order of a Taxation Authority, may file an appeal before such person or authority, in such manner, within such time, and on payment of such fees, as may be prescribed.

(2) The appeal shall be heard and decided in such manner as may be prescribed.

SECTION 14A: REVISION

(1) The State Government or the 2[Transport Commissioner]3[* * *] or such officer, not below the rank of a Deputy Secretary to Government, designated by the Government in this behalf may, suo motu or on application, call for and examine the record of any order made by the Taxation Authority 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 one hundred and twenty days from the date of the order:

Provided further that

, before rejecting any application for the revision of any such order, the State Government, the 2[Transport Commissioner], or, as the case may be, the officer designated shall record reasons for such rejection.

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

(3) Where any person could have appealed under Section 14 and no appeal has been filed by him, no proceedings in revision under this section shall be entertained upon the application of such person.

SECTION 15: POWER OF POLICE OFFICER AND THE MOTOR VEHICLES DEPARTMENT OFFICERS

Any Police Officer, or officer of the Motor Vehicle Department in uniform, not below such rank as may be prescribed by the State Government in this behalf, may-

(a) enter, at any time between sunrise and sunset, any premises where he has reason to believe that a motor vehicle is kept, or.

(b) require the driver of any motor vehicle in any public place to stop such vehicle and cause it to remain stationary so long as may reasonably be necessary, for the purpose of satisfying himself that the amount of the tax due in accordance with the provisions of this Act in respect of such vehicle, has been paid.

SECTION 16: PENALTY FOR POSSESSION OR CONTROL OF MOTOR VEHICLE WITHOUT PAYMENT OF TAX, AND INTEREST FOR INCOMPLETE AND UNTRUE DECLARATION, ETC.

3(aa) brings or causes to bring a transport vehicle registered in any other State into this State without payment of tax or interest due at the Tax Collection Centre nearest to the point of entry, or]

(b) delivers a declaration or additional declaration wherein the particulars required by or under this Act to be therein set forth are not fully and truly stated, or

(c) obstructs any officer in the exercise of the powers conferred by clause (a) of Section 15 or fails to stop the motor vehicle when required so to do by such officer under clause (b) of that section, shall, on conviction, be punished

(i) with fine which shall not be less than a sum 1[equal to the tax payable in respect of such vehicle for two quarters,] and which may extend to a sum equal to the annual tax payable in respect of such vehicle2[***];

(ii) in the event of such person having been previously convicted of an offence under this section, with fine which shall not be less than a sum3[equal to the annual tax payable in respect of such vehicle.] and which may extend to a sum equal to twice the annual tax payable in respect of such vehicle4[* * *]

5[(iii) where a person guilty of an offence is a registered owner of a motor vehicle6[* * *] on which one time tax is levied under sub-section (1C)7[or sub-section (1D) or, as the case may be, sub-section (1E) of Section 3, the fine shall not be less than three hundred rupees and which may extend to a sum equal to the one time tax payable in respect of such vehicle; and in the event of such person having been previously convicted of an offence under this section, the fine shall not be less than five hundred rupees and which may extend to a sum equal to twice the one time tax payable in respect of such vehicle.] 8and9[(iv) if it is a transport vehicle, with fine which shall not be less than a sum of five times the tax payable in respect of such vehicle for contravention of the provisions in clause (aa)] (3)11No prosecution for an offence under clause (a) of sub-section (1) shall be commenced against any person who has paid in full the amount of tax due from him under Section 3 and the interest, if any, due from him under Section 8A.]

(4)1Notwithstanding anything contained in this section or any rules made under this Act, no prosecution for an offence committed under clause (aa) of sub-section (1) shall be commenced against any person if such person has paid in full, a sum equal to four times the tax payable in respect of such transport vehicles.]

(5)2Notwithstanding anything contained in the Code of Criminal Procedure, 1973, it shall be lawful for a Metropolitan Magistrate or a Judicial Magistrate of the First Class to pass on any person convicted of any offence under this Act a sentence of fine as provided in clause (iii) of sub-section (1), in excess of his powers under Section 29 of the said Code.]

SECTION 17: OTHER PENALTIES

Whoever contravenes any of the provisions of this Act, if no other penalty is elsewhere provided therein for such a contravention, shall, on conviction be3[punished with fine which shall, except for special reasons to be recorded, not be less than fifty rupees and which may extend to two hundred rupees, and in the event of such person having been previously convicted of the same offence, with

fine which shall not be less than one hundred rupees and which may extend to four hundred rupees].

SECTION 18: COMPOUNDING OF OFFENCES

(1) The prescribed officer may⁴[* * *] after the institution of proceedings for any offence punishable under clause (a) of subsection (1) of section 16, accept from any person charged with such offence by way of composition thereof such sum of money as may be prescribed, provided that the sum is paid within the prescribed time.

(2) On payment by such person of such sum together with the amount of⁵[tax and interest] (if any), due, such person, if in custody, shall be set at liberty, and if any proceedings in any Criminal Court have been instituted against such person in respect of the offence the composition shall be deemed to amount to an acquittal, and further no criminal proceedings shall be taken against such person in respect of such offence.

SECTION 19: TRIAL OF OFFENCES

No Court inferior to that of a¹[Metropolitan Magistrate or Judicial Magistrate of the First Class] shall try an offence punishable under this Act.

SECTION 20: BAR TO LEVY TOLLS, ETC., ON MOTOR VEHICLES

(1) Except as provided in, the Bombay Ferries and Inland Vessels Act, 1868,²[* * *j or the Hyderabad Ferries Act, or the Northern India Ferries Act, 1878,³[and subject to the provisions of sub-sections (1-

A), (1-B), (1-C) and (1 -D) on and after the commencement of this Act, no tolls shall be levied and collected-

(a) on any vehicle, animal or person by the State Government or by any local board.

(b) on any motor vehicle, by any other local authority;

⁴[* * *]

(1A)⁵Notwithstanding anything contained in sub-section (1), but subject to the provisions of sub-sections (1-B), (1-C) and (1-D), the State Government may levy and collect tolls on motor vehicles and trailers drawn by such vehicles, -

(i) passing over any bridge or through any tunnel including an approach road thereto or any section of road or any by-pass described hereunder in clauses (a) and (b), or

(ii) passing over or through any portion or a part of any of such bridges or tunnels including the approach roads thereto or sections of roads or by -passes, the cluster of which is situated in a well defined zone and declared by the State Government under the said clause (a) as one single entity, including the motor vehicles and trailers drawn by such vehicles benefiting directly or indirectly by the augmentation of the facilities in the use of such bridges, tunnels or approach roads thereto or any sections of roads or any by -passes, although while enjoying benefit of such augmentation of facilities, such vehicles may not be required to pass over or through the entire cluster of such single entity,-

(a) toll may be levied and collected in respect of a bridge or tunnel including an approach road thereto or any section of road or any by -pass or a cluster of such bridges or

tunnels including approach roads thereto or sections of roads or by -passes situated in a well defined zone and declared by the State Government, by a notification in the

Official Gazette, as one single entity, which is newly constructed, reconstructed, improved or repaired as the case may be, after the commencement of the Bombay Motor

Vehicles Tax (Amendment) Act, 1987, at the expense of the State Government or at the expense of any person or body or association of individuals whether incorporated or not or at the expense of both, that is to say, the State Government and any such person or body or association 1[or by private entrepreneur or an agent appointed by the State

Government or the State Public Enterprise authorised by the State Government in this behalf, by entering into an agreement with such entrepreneur or agent under the Build, Operate and Transfer (B.O.T) Projects,] and the total capital outlay of which construction, reconstruction, improvement or repairs, as the case may be, is not less than

ten lakhs of rupees; or (b) in respect of a bridge or tunnel including approach road thereto or section of road or by -pass which, in the opinion of the State Government, is of special service to the public.

Explanation

: - For the purposes of this section, the expression "Capital Outlay" shall include the anticipated cost of certain essential on goings or imminent works like improvements, strengthening, widening, structural repairs, maintenance, management, operation, reasonable returns and interest on such outlay at such rates as the State Government may fix until the full amount of such outlay is recovered.";

(A)2The toll levied under sub-section (1-A) shall be levied at such rate and for such period as the State Government may, from time to time, by notification in the Official Gazette, declare,

(b) the State Government shall, while determining the rate of toll and the period for which such toll shall be levied, have regard to the total capital outlay, the likely collection of toll, the expenses of collection of toll, and the terms and conditions of the agreement, if any, entered into with the private person, body or association of persons (incorporated or not), or agent or entrepreneur by the Government or, as the case may be, the State Public Enterprise, relating to the period of collection and retention of the amount of toll by such person, body agent or entrepreneur, stipulated in the agreement, including grant of reasonable reward in cash or in any other form as an incentive for the early completion of the project, than the period for completion stipulated in the agreement:

Provided that

, the person or body or association of individuals (whether incorporated or not) or the private entrepreneur or agent with whom the Government or the State Public Enterprise has entered into an agreement under the B.O.T. Project or otherwise for the construction, reconstruction, improvement or repairs, etc. of any road, bypass, bridge, tunnel, R.O.B., R.U.B., including any approach road thereto or any by -pass etc., as provided in sub-section (1 -A), shall be deemed to be the agent entitled to collect and retain the whole or part of the amount of such toll for the services and benefits rendered by such person, as the State Government may by notification in

the Official Gazette, specify, having regard to the provisions of clause (B)."; (1 -C) The State Government may itself or through its agent collect the toll levied under sub-section (1 -B) and, where such collection is made through agent, such agent or his servants 1[or his sub-agents] shall be deemed to be persons empowered to collect tolls under this Act: 2[***] (1-D) Where any additional bridge or tunnel, being the bridge or tunnel on or below the same stream, river or creek or road or rail -track including any approach road thereto is constructed as augmentation of the facility of the use of the existing bridge, tunnel or road, as the case may be, then the network of such bridges or tunnels including approach roads thereto shall be deemed to be one single entity for the purpose of levy of toll, so however, that not more than the capital outlay of such additional bridge or tunnel including any approach road thereto and the expenses of collection of toll shall be recovered;] 3[having regard to the provisions made in clause (B) of sub-section (1-B)]

(2) Notwithstanding anything contained in any law for the time being in force, but subject to the provisions of sub -section (1),4[subsections (1), (1 -A), (1 -B), (1 -C) and (1-

D)] and this sub-section, no local authority shall, after the commencement of this Act, impose or increase any taxes on motor vehicles: Provided that -

(a) any taxes, other than tolls, on motor vehicles which immediately before the commencement of this Act, were being lawfully levied by any local authority, may continue to be levied and collected until provision to the contrary is made by the State Legislature by law;

(b) nothing in this sub -section shall affect the power to any local authority to impose, increase or recover in respect of motor vehicles a tax falling under entry 52 in List II in the Seventh Schedule to the Constitution.

SECTION 21: MODIFICATION OF LEASES

(1) Where, before the commencement of this Act, the collection of tolls has been leased to any person under any law (other than the Bombay Ferries and Inland Vessels Act, 1868 1[* * *] or the Hyderabad Ferries Act, or the Northern India Ferries Act, 1878), for the time being in force, and the lease relates wholly or in part to any period subsequent to the commencement of this Act, the amount which the lessees has contracted to pay to the local authority concerned or to the State Government shall be reduced by the amount of the loss suffered by him in consequence of this Act having come into force.

(2) If the lessee and the local authority are unable to agree as to the amount of such loss, or if any other dispute arises between them as to the effect of this Act on the contract of lease, such dispute shall be decided by the Collector of the district, and any such dispute arising between the State Government and their lessee shall be decided by such authority as may be prescribed. The decision of the Collector or as the case may be, of the prescribed authority, shall be final.

SECTION 22: PROTECTION FOR BONA FIDE ACTS

No prosecution, suit or other proceeding shall lie against any person for anything in good faith done or intended to be done under this Act.

SECTION 22A: DELEGATION

1Subject to such conditions and restrictions as may be prescribed by the State Government, the Taxation Authority may, by order in writing, delegate all or any

of its powers, functions and duties under this Act, to any office not below the rank of a Deputy Accountant in .a Motor Vehicles Department].

SECTION 23: POWER TO MAKE RULES

(1) The State Government may, subject to the condition of previous publication, make rules for carrying out the purposes of this Act.

(2) In particular and without prejudice to the generality of the foregoing provision, the State Government may make rules for all or any of the following matters namely. -

(a) to prescribe the manner in which the tax shall be paid;

(b) to prescribe the manner of certifying under sub-section (2) of Section 3; Section 5 2[and to provide for the issue of a duplicate of a 3[* * *] certificate of taxation which is lost, destroyed or mutilated and the fee to be charged therefor];

(c) to prescribe the form of declaration and additional declaration, the particulars to be stated therein, and the time within which the declarations should be delivered under Section 6;

(e) to regulate the manner in which refund of tax may be claimed under Section 9;

(f)4to prescribe the form of declaration, the particulars to be stated therein, the other documents which should accompany such declaration, the period within which and the form in which a certificate of final assessment of tax should be issued, and the manner in which and the time within which difference of tax due may be paid or refunded to, the fleet owner, under Section 10;]

(g) to prescribe the instalments of contribution and the manner in which and the dates on which they shall be paid under Section 11 and the manner in which, 1[the amount standing to the credit of the State Road Fund] shall be expended under that Section;

(gi) 2to prescribe the rules subject to which motor vehicles may be seized and detained under Section 12-B];

(h)3to prescribe the form and manner in which and the time within which, an application for exemption under sub -section (3) of Section 13 may be made to the Taxation

Authority];

(i) to prescribe the authority before which, the manner in which, the time within which, and the fee on payment of which, an appeal may be filed, and the manner in which such appeal shall be heard and decided, under Section 14;]

(j) to prescribe the rank of officer who may exercise powers under Section 15;

(k) to prescribe the amount of penalty payable under sub-section (1) of Section 18, the manner in which, the time within which, and the officer to whom, such penalty shall be paid under that section, 4[and to make provision for waiving or reducing penalty in suitable cases];

(1) to prescribe the authority which shall decide the dispute between the State Government and their lessee under sub -section (2) of Section 21;

(11)5to prescribe the conditions and restrictions subject to which the Taxation Authority may delegate its powers, functions and duties under Section 22 -A];

(n) to provide for the supply of information regarding payment of tax and prescribe a fee therefor;

(o) any other matter which may be prescribed.

(3) A rule made under this section may provide that the contravention of any of the provisions which are specified in such rule shall be punishable with fine which may extend to two hundred rupees.

(4) All rules made under this section shall be published in the Official Gazette.

(5) Every rule made under this Section shall be laid, as soon as may be after it is made, before each House of the State Legislature while it is in session, for a total period of

thirty days, which may be comprised in one session or in two or more successive sessions, and, if before the expiry of the session in which it is so laid or the session immediately following,, both Houses agree in making any modification in the rule, or both Houses agree that the rule should not be made, and notify such decision in the

Official Gazette, the rule shall from the date of such notification have effect only in such modified form or be of no effect, as the case may be, so however, that any such modification or annulment shall be without prejudice to the validity of anything previously done or omitted to be done under that rule.]

SECTION 24: REPEAL AND SAVING

On the commencement of this Act, the following laws, that is to say:-

(i) the Bombay Motor Vehicles Tax Act, 1935.

(ii) the Bombay Motor Vehicles Tax Act, 1935, as extended to the Kutch area of the State of Bombay.

(iii) the Central Provinces and Berar Motor Vehicles Taxation Act, 1947.

(iv) the Saurashtra Motor Vehicles Tax Ordinance, 1948

(v) the Hyderabad Motor Vehicles Taxation Act, 1955. shall be repealed:

Provided that

such repeal shall not affect-

(a) the previous operation of any law so repealed, or anything duly done or suffered thereunder;

(b) any right, privilege, obligation or liability acquired, accrued or incurred under any law so repealed;

(c) any penalty, forfeiture or punishment incurred in respect of any offence committed against any law so repealed; or

(d) any investigation, legal proceedings or remedy in respect of any such right, privilege, obligation, liability, penalty, forfeiture or punishment as aforesaid: and any such investigation, legal proceeding or remedy may be instituted, continued or enforced, and any such penalty, forfeiture and punishment may be imposed, as if this Act had not

been passed.

Provided further that, subject to the preceding proviso, anything done or any action taken (including any rules made under the Bombay Motor Vehicles Tax Act, 1935 but, not rules made under any other law hereby repealed, or any notifications or orders issued, rate of tax fixed, the levy, assessment whether provisional or final and collection of tax made, tax token or certificate of taxation issued or surrendered, exemptions granted,

application for refund of tax made or refund paid, declarations delivered, under any such law shall, in so far as it is not inconsistent with the provisions of this Act, be deemed to have been done or taken under the corresponding provisions of this Act, and shall continue to be in force accordingly, unless and until superseded by anything done or any action taken under this Act.

SECTION 25: REPEAL OF MAH. XXXIII OF 1962 AND SAVINGS

On the commencement of the Bombay Motor Vehicles Tax (Amendment) and Maharashtra Tax on Goods (Carried by Road, (Repeal) Act,

1979, the Maharashtra Tax on Goods (Carried by Road) Act, 1962 shall stand repealed:

Provided that

, such repeal shall not affect-

(a) the previous operation of the Act so repealed, or anything duly done or suffered thereunder;

(b) any right, privilege, obligation or liability acquired, accrued or incurred under the Act so repealed;

(c) any penalty, forfeiture or punishment incurred in respect of any offence committed against the Act so repealed; or

(d) any investigation, legal proceedings or remedy in respect of any such right, privilege, obligation, liability, penalty, forfeiture or punishment as aforesaid; and any such investigation, legal proceeding or remedy may be instituted, continued or enforced, and any such penalty, forfeiture and punishment may be imposed, as if this section had not been enacted:

Provided further that

, subject to the preceding proviso, anything done or any action taken under the Act so repealed shall, in so far as it is not inconsistent with the provisions of this Act, be deemed to have been done or taken under the corresponding provisions of this Act, and shall continue to be in force accordingly, unless and until superseded by anything done or any action taken under this Act.

BOMBAY MOTOR VEHICLES TAX RULES, 1959

In exercise of the powers conferred by section 23 of the Bombay Motor Vehicles Tax Act, 1958 (Bom. LXV of 1958), and in supersession of the Bombay Motor Vehicles Tax Rules, 1940, continued in force by virtue of section 24 of that Act, the Government of Bombay hereby makes the following rules, namely :-

RULE 01: SHORT TITLE, EXTENT AND COMMENCEMENT

(1) These rules may be called the Bombay Motor Vehicles Tax Rules, 1959.

(2) They extend to the whole of the State of Bombay.

(3) They shall come into force on the 1st day of April, 1959.

RULE 02: DEFINITIONS

In these rules, unless the context otherwise, requires

- (a) "Act" means the Bombay Motor Vehicles Tax Act, 1958;
- (b) "declaration and additional declaration" means, respectively, a declaration and additional declaration delivered under section 6;
- (c) "Form" means a form appended to these rules;
- (d) "State" means the State of Bombay;
- (e) "registered" means registered or deemed to be registered under the Motor Vehicles Act, 1939;
- (f) "Section" means a section of the Act;
- (g) 1*****
- (h) words and expressions used but not defined in these rules shall have the meanings assigned to them in the Act or in the Motor Vehicles Act, 1939, or in the 2[Bombay Motor Vehicles Rules, 1959].

RULE 03: ASSESSMENT OF RATE OF TAX.

When a motor vehicle is registered within the State, then

,-(a) the Taxation Authority, where it is also the registering authority, shall, after verifying the particulars furnished in the application for registration, determine the rate at which the motor vehicle so registered is liable to be taxed and make an endorsement in 3[the certificate of taxation].

(b) the registering authority, where it is not also the Taxation Authority, shall forthwith intimate the fact of such registration to the Taxation Authority and forward to the Taxation Authority the application for registration in order to enable the Taxation Authority to determine the rate of tax at which the motor vehicle should be taxed and to make an endorsement in 1[the certificate of taxation].

RULE 04: MEANS OF PAYMENT OF TAX

5The payment of the tax may be made either with a Government Treasury, branches of the banks approved by the Government] or in cash, by cheque, demand draft or money order to the Taxation Authority. Such payment shall be made to the Taxation Authority in whose jurisdiction the registered owner or the person having control or possession of the motor vehicle has his place of residence or business as entered in the certificate of taxation (hereinafter referred to as the appropriate Taxation Authority"); and into the Government Treasury which is situated in the jurisdiction of such Taxation Authority:

Provided that

, if at any time there is a change in the address of the owner or in the ownership of the vehicle, as recorded in the certificate of taxation, the appropriate Taxation Authority, shall be informed of such change in writing in the manner indicated below, and the certificate of taxation shall be got endorsed accordingly from the appropriate Taxation Authority in whose jurisdiction the owner or transferee has his place of residence or business, namely:- Change of address:-

(i) The owner shall inform in writing, within thirty days of any change of address, his new address to the Taxation Authority if the new place is within the jurisdiction of the same Taxation Authority, or, if the new place is within the jurisdiction of

another Taxation Authority, to that other Taxation Authority, and shall at the same time forward the certificate of taxation to the appropriate Taxation Authority in order that the new address may be entered therein. The owner shall also simultaneously intimate the change in the address of the Taxation Authority having jurisdiction over the place of the previous address.

(ii) The Taxation Authority within whose jurisdiction the vehicle has migrated shall make such appropriate entry in the certificate of taxation, and shall communicate the altered address to the Taxation Authority from whose area the vehicle has migrated.

(iii) Nothing in sub -clause (I) shall apply where the change of the address of the owner as recorded in the certificate of taxation, is due to a temporary absence not intended to exceed six months in duration or where the motor vehicle is neither used nor removed from the address recorded in the certificate of taxation.

Transfer of ownership:- (i) The transferor shall, within fourteen days of the transfer, report the transfer in Form "TCR" to the Taxation Authority, and shall simultaneously send a copy of the said report to the transferee.

(ii) The transferee shall, within thirty days of the transfer report the transfer in Form 'TCA' to the Taxation Authority within whose jurisdiction he resides or has his place of business, and shall forward the certificate of taxation to that Taxation Authority together with a copy of the report received by him from the transferor in order that the particulars of the transfer of ownership may be entered in the certificate of taxation.

(iii) The Taxation Authority, making any such entry shall communicate the transfer of ownership in Form "TCI" to the Taxation Authority from whose area the vehicle has migrated];¹ Provided further that-

(a) if the amount is sent by post, it shall not be sent except by cheque, or by demand draft or by money order.

(b) no cheque or demand draft shall be accepted by the Taxation Authority unless it is crossed and is drawn on a bank at the place where the cash business of the Treasury is conducted by the State Bank of India, the Reserve Bank of India or any other bank conducting the cash business of the State Government at such place.

(bb)¹ where payment is made by cheque or demand draft, the date of actual posting shall be deemed to be the date of payment, if the cheque or demand draft is sent by registered post or under certificate of posting within the period prescribed under Rule 8].

(c) no money order shall be accepted by the Taxation Authority unless it is addressed to such Authority and gives the necessary particulars such as the registration mark of the motor vehicle, the period for which the tax is proposed to be paid and the amount of tax remitted,

(d) where payment is made by money order, the date of actual remittance of money into the post office shall be deemed to be the date of payment,

(e) where payment is made into a Government treasury, the duplicate of the chalan shall be sent to the Taxation Authority.

Explanation

: -¹For the purposes of this rule, bank means a "new corresponding bank" as defined in clause (d) of Section 2 of the Banking Companies (Acquisition and

Transfer of Undertakings) Act, 1970 (5 of 1970) and in clause (b) of Section 2 of the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1980 (40 of 1980).

RULE 05: CERTIFICATE FOR NON-USER

(1) A registered owner of or any person who has possession or control of, a motor vehicle, not intending to use or keep for use such vehicles in the State 2[or intending to use it exclusively in a place which is not a public place] and desiring to be exempted from payment of tax 3[on that account (and not on account of any of the reasons 3[falling under the first proviso to sub-section (2) of Section 3 shall before the commencement of the period of non-use and before the expiry of the current period for which the tax on such vehicle has been paid, make a declaration in writing to the appropriate Taxation Authority containing the following particulars, namely:-

(i) name and address of the registered owner or, as the case may be, of the person in possession or control of the motor vehicles;

(ii) registration mark of the motor vehicle;

(iii) the date from which and the date upto which the motor vehicle will not be used;

(iv) full address of the place where the motor vehicle will be kept during the period of non-use;

(v) reasons for non -use;

(vi) a declaration to the effect that the motor vehicle will not be moved from the above mentioned place without the prior permission of the Taxation Authority; and

(vii) a declaration to the effect that the certificate of taxation in respect of the vehicle is surrendered along with the declaration.

Such declaration shall be presented to the appropriate Taxation Authority along with the certificate of taxation in person or sent by registered post as per acknowledgment due. Where the declaration is presented in person, the Taxation Authority shall duly acknowledge its receipt. Where the registered owner or, as the case may be, the person who has possession or control of the motor vehicle has already made a declaration that the motor vehicle will not be used or kept for use in the State for a period specified in the declaration and intends to continue such non-use beyond the period so specified, he shall make a fresh declaration as aforesaid to that effect before the expiry of the period beyond which he wants to continue the non-use of the motor vehicle.]

(2) If the Taxation Authority is satisfied that the motor vehicle, in respect of which 1[a declaration has been made under sub-rule

(1)], has not been used or kept for use 2[for the whole or part of the period] mentioned in the declaration and for which tax has not been paid, 3[it shall certify in the certificate of taxation] that the motor vehicle has not been used or kept 2[for the whole or part of such period as the case may be:] 4[Provided that, nothing contained in this sub-rule shall affect the right of the Taxation Authority to recover the tax due for the period of non-use so certified if, at any time, it is found that the vehicle was actually used or kept for use in the State during such period.] 5

(3) The intimation of non-use on account of any of the reasons falling under the first proviso to sub-section (2) of section 3 shall also be given by making a declaration

as provided in sub-rule (1). Such declaration shall contain additional particulars giving proof evidencing the reasons for non-use given in the declaration.]

(4) Where the appropriate Taxation Authority on considering the evidence adduced if any, and on making such inquiries as it deems fit refuses to admit the intimation of non-use, or to certify the period of non-use, it shall record in writing, its reasons therefor and communicate them to the applicant.

RULE 06: DECLARATION (1) A DECLARATION SHALL BE IN FORM 'A'

It shall state-

- (a) the registration mark, if any, of the motor vehicle;
- (b) the period for which the tax is to be paid in advance in respect of the motor vehicle;
- (c) the fuel used for the motor vehicle;
- (d) if the motor vehicle is one which would be liable to be taxed at the rates specified in 1[sub-clause III of sub-clause IV] of

Clause A in the First Schedule to the Act, whether the motor vehicle is intended to be used-

- (1) solely within the limits of a local authority which has levied tax on motor vehicles, or
 - (ii) both within and without such limits.
- (2) A fresh declaration shall be made every time the payment of tax is made.

RULE 07: MANNER OF DELIVERY OF DECLARATION

The declaration shall be delivered either by hand delivery or sent by registered post to the Taxation Authority within whose jurisdiction² [the registered owner or person having possession or control of the motor vehicle as his place of residence or business]. It shall be sent along with (a) the amount of tax due for the period specified in the declaration or the cheque, the demand draft, the money order receipt or, as the case may be, the treasury chalan in respect of such amount, (b) the certificate of taxation, if any, issued in respect of the motor vehicle, and (c) a valid certificate of insurance in respect of the vehicle.

RULE 08: PERIOD WITHIN WHICH DECLARATION IS TO BE MADE

The declaration shall be delivered,-

- (i) where a motor vehicle is brought for registration,³ [within a day on which the vehicle is registered];
- (ii) where the use of the vehicle was discontinued and the discontinuance duly intimated, before the vehicle is again brought into use;

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(iii) where the tax has been paid, within ten days from the date of the expiry of the period for which the tax has last been paid, in the case of motor vehicles falling under 1[sub clauses I, II and VII of clause A and clauses B and C in the First Schedule to the Act, and within twenty days from the said date, in the case of motor vehicles falling under sub-clauses clauses III, IV, V, VI and VIII of the said clause A] and those falling under the Second Schedule to the Act;]

(iv) in other cases, within seven days of the date from which the vehicle is liable to be taxed or on demand by the Taxation Authority, whichever is earlier. Provided that, the tax payable pursuant to section 4A shall be paid within the period under clause

(iii) on the expiry of the period for which the tax was already paid before the commencement of the Bombay Motor Vehicles Tax (Amendment) Act, 1972 (Mah .XXXVII of 1972).]

RULE 09: ADDITIONAL DECLARATION

The additional declaration shall be in Form 'BT' and shall state the alterations made to the vehicle or the manner in which it is proposed to be used so as to cause it to become a vehicle in respect of which a higher rate of tax is payable. Such declaration shall be delivered, in case of alterations to the vehicle, within fourteen days of the making of such alterations and in case of proposed change in the manner of the use of the vehicle before the vehicle is used in that manner to 2[the appropriate Taxation Authority together with the] certificate of taxation in respect of the motor vehicle and the amount of additional tax payable under section 7 or the cheque, the demand draft, the money order receipt or, as the case may be, treasury chalan, in respect of such amount.

RULE 10: FORMS OF DECLARATION AND ADDITIONAL DECLARATION FROM WHOM TO BE OBTAINED

The forms of declaration and additional declaration may be obtained from the office of any Taxation Authority or registering authority.

RULE 11: TAXATION AUTHORITY TO SATISFY ITSELF THAT DECLARATION OR ADDITIONAL DECLARATION IS COMPLETE

(1)³The Taxation Authority shall satisfy itself that every declaration or additional declaration delivered or sent to it is complete in all respects and that proper amount of tax or additional tax, 4[(including additional tax under Rule 11-A)] as the case may be, has been paid, and for this purpose, it may require the registered owner or the person having possession or control of the motor vehicle in respect of which the declaration or additional declaration is made, to produce the motor vehicle before itself or before an Inspector of Motor Vehicles. If the Taxation Authority is satisfied that the correct amount of tax has been paid, 1[it shall]2[issue a receipt and a certificate of taxation in Form TC' or, in the case of additional declaration, amend suitably the certificate of taxation already issued].

(2)³The certificate of taxation shall, where the vehicle is used or kept for use in the State, be carried in the motor vehicle at all times and shall be produced for inspection on demand at any reasonable time by any Officer duly empowered in that behalf under the Act].

RULE 11A: PERIOD WITHIN WHICH AMOUNT OF TAX PAYABLE BY REASON OF ENHANCEMENT OF RATES OF TAX SHALL BE PAID

2Where the rate of tax in respect of any motor vehicle for any period is increased during the currency of such period, the registered owner or person who is in possession or control of such vehicle shall pay for the unexpired portion of such period since the date on which rate of tax is increased, an additional tax of a sum equal to the difference between the amount of the tax payable for such unexpired portion at the higher rate and the rate at which the tax was paid or is to be paid before the increase in the rate of tax for that portion⁵[within the period, provided in

clause (iii) or Rule 8] the date from which the rate of tax has been increased or such further period, as the State Government may, by notification in the Official Gazette specify. On payment of such additional tax, the Taxation Authority shall make an endorsement to that effect⁴[in the certificate of taxation and issue a receipt for the additional payment received].

RULE 11B: CONDITIONS SUBJECT TO WHICH INTEREST MAYBE REMITTED UNDER SECTION 8A

The Transport Commissioner shall not remit interest wholly or partially unless he is satisfied that the person claiming such remission is not in arrears of any tax for any period. No remission of interest shall be made when the amount of interest applied for remission does not exceed rupees fifty or six per cent of the tax in arrears, whichever is more].

RULE 12: APPLICATION FOR REFUND UNDER SECTION 9

6(1) Any person claiming a refund under Section 9 shall submit an application in Form 'DT' to the appropriate Taxation Authority stating the grounds on which the refund is claimed].

(2) Every such application shall be accompanied by the certificate of taxation¹ * * issued in respect of that vehicle.

(3)²No application claiming refund shall be entertained if it is made more than six months after the date on which non-use is certified the date of removal of the motor vehicle out of the State, or the date of suspension or cancellation of certificate of registration.]

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(4) If the Taxation Authority is satisfied that the motor vehicle in respect of which the refund is claimed is permanently removed out of the State or has ceased to exist, it shall grant refund for the whole of the unexpired portion if the period for which the tax was paid.]

RULE 13: CERTIFICATE OF REFUND

(1) If on receipt of an application under Rule 12 the Taxation Authority, after making such enquiry, if any, as it deems fit, is satisfied that a refund is admissible, it shall calculate the amount of refund due, issue to the applicant a certificate in Form 'ET' and return to the applicant the certificate of taxation after making entries thereon of any refund admitted⁴[** *]

(2) If the Taxation Authority refuses to sanction the full amount of the refund claimed, it shall communicate its reasons for doing so in writing to the applicant.

RULE 14: PAYMENT OF REFUND

⁵Any person, to whom a certificate in Form 'ET', has been issued under Rule 13 shall, on presentation of parts II and III of the certificate at the State Bank of India, the Reserve Bank of India or any other bank conducting the cash business of the State Government, within ninety days from the date of its issue or from the date of signification of any subsequent renewal of the certificate by the Taxation Authority, be entitled to have the refund of the sum mentioned therein Part III of the certificate shall be returned by the bank branded with "P Stamp" to the Taxation Authority, after encashment of the certificate of refund.

RULE 15: REGISTER OF REFUNDS

The Taxation Authority shall maintain a register of refunds of the tax and every amount for which a certificate in Form 'ET has been issued shall be entered in such register.

RULE 16: LEVY OF TAX, ETC. IN CASE OF FLEET-OWNER

In the case of a fleet-owner, the foregoing provisions shall, so far as may be, apply subject to the following modifications, namely:-

(1) The declaration under sub-section (1) of Section 10 shall be made in Form IT* and shall be accompanied by Form JT and proof of payment of tax as required by sub-section (2) of Section 10. It shall be presented to the Taxation Authority in person or sent by registered post on or before the 30th day of April of the year immediately following the year for which such declaration is made.

(2) The certificate of final assessment of tax under sub-section (3) of Section 10 shall be issued in Form 'KT by the Taxation Authority not later than the last week of July in the year in which the declaration is made.

(3) 2[*****]

(4) 2[*****]

(5) The amount of additional tax due if any as the result of the final assessment of tax shall be paid by the fleet-owner to the Taxation Authority, within fifteen days from the date of receipt of the certificate of final assessment by him³[; and the amount of additional tax payable under Rule 11-A shall be paid by the fleet-owner as provided in that rule.]

(6)

(a) In case of excess payment, a certificate for refund of the difference between the amount of tax provisionally paid by the fleet " owner and the amount of tax as finally determined shall be issued by the Taxation Authority to the fleet-owner in Form 'LT' within fifteen days from the date of issue of the certificate of final assessment of tax.

(b) A fleet-owner to whom a certificate in Form XT' has been issued shall, on presentation of the certificate at the local Government treasury, the Reserve Bank of India, the State Bank of India, or any other bank conducting the cash business of the State Government within thirty days from the date of its issue or from the date of signification of any subsequent renewal of the certificate of the Taxation Authority, be entitled to have the refund of the sum mentioned therein.

(c) The Taxation Authority shall maintain a register of refunds and every amount for which a certificate of refund in Form 'LT' is issued shall be entered in such register. It shall also make an endorsement of the refund on the certificate of 1[* * *] assessment issued by it.

(7) Notwithstanding the issue of the certificate of final assessment of tax if subsequently it is found 2[during the relevant year to which the certificate pertains] that on account of -

(i) use of motor vehicles previously declared as not intended for use, or

(ii) registration of motor vehicles not specified in the declaration, or

2(iii) alterations to motor vehicles not specified in the declaration, or

(iv) any other reason, the additional amount of tax is due from the fleet -owner, the Taxation Authority shall issue a notice to the fleet - owner giving sufficient details for the additional claim and requiring him either -

(a) to pay the sum demanded in the notice; or

(b) to show cause to the satisfaction of the Taxation Authority why he is not liable to pay the same within fifteen days from the date of receipt of such notice, if the fleet owner fails to pay the sum or show cause to the satisfaction of the Taxation Authority, the Taxation Authority shall issue a notice of demand requiring the fleet-owner to pay the sum within fifteen days from the date of receipt of such notice and the fleet -owner shall be liable to pay the additional amount of tax accordingly.

Provided that

while assessing the additional amount of tax due, the amount of refund of tax found to be due after the issue of the certificate of final assessment of tax on account of-

(i) non -use of motor vehicles previously declared as intended for use, or

(ii) not carrying out alterations to motor vehicles specified in the declaration, or

(iii) any other reason, shall be taken into account and deducted from the additional claim, and if it is found that any refund of tax is due to the fleet owner,

it shall be adjusted while recovering the amount of provisional tax for the next financial year.

(8) Every fleet-owner shall maintain a record of his transport vehicles in use in Form 'JT'.

RULE 17: VEHICLES EXEMPTED FROM TAX UNDER SECTION 13

(1) A registered owner of, or person who has possession or control of, a motor vehicle used or kept for use in the State, claiming exemption from payment of tax under Section 13 shall make an application in Form MT 1 [within the period prescribed in Rule 8 for an endorsement in the certificate of taxation to that effect] that the motor vehicle is exempted from payment of tax.² [Provided that any application made after the expiry of the aforesaid period may, for good and sufficient reasons, be entertained, (a) by the

Regional Transport Officer, where the motor vehicle in respect of which the application is made,-²

(i) is of the description is given in sub -section (1) of Section 13; (ia) is a tractor used for drawing trailers exclusively for the transport of materials required for agricultural purpose or for the transport of agricultural produce from the farm, to the place of residence of its owner or to the godowns or to any market place;];

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(ii) belongs to the United Nations and is exempted from tax under the United Nations (Privileges and Immunities) Act, 1947 (46 of 1947),

(iii) belongs to the United Nations International Children Emergency Fund, New Delhi, and is given on loan to the Government of Maharashtra. for carrying out schemes under the Community Project Programme and registered in the State of Maharashtra

(iii) belongs to the Government of India or the Government of Maharashtra.

(iv) belongs to the Consular and Diplomatic Officers, or

(v) belongs to the Co-operative for American Relief Everywhere Inc. (CARE) and is either imported or purchased locally and used exclusively in connection with the work of that organization in the State of Maharashtra; and. 1

(b) by the Regional Transport Officer with the previous approval of the Transport Commissioner in any other case.]

(2) The application shall be signed by the applicant and delivered either by hand delivery or by²[registered post to the appropriate Taxation Authority,] and shall be accompanied by the certificate of taxation, if any and a valid certificate of insurance in respect of the vehicles³[and necessary proof for claiming exemption to the satisfaction of Taxation Authority].

(3)⁴If the Taxation Authority is satisfied that the motor vehicle is exempted for any period from payment of the tax, it shall make an entry in the certificate of taxation to that effect (such period being not more than one year at a time), provided always that the use of the motor vehicle for which the exemption is granted or its ownership does not change.]

(4)⁵*

(4)⁶Nothing contained in this rule shall apply to motor vehicles for which declaration in Form 'FT' has been made under Rule 21.

RULE 18: POWER TO STOP MOTOR VEHICLE

Any police officer in uniform and above the rank of a constable, or any officer of the Motor Vehicle Department in uniform of and above the rank of an Assistant Motor Vehicles Inspector, may exercise the powers mentioned in Section 15.

RULE 18A: PROCEDURE FOR SEIZURE AND DETENTION OF MOTOR VEHICLES IN CASE OF NONPAYMENT OF TAX

7(1) Where an officer authorised by the State Government under Section 12B (hereinafter referred to as "the authorised officer") has reason to believe that the tax payable in respect of any motor vehicle has remained unpaid for more than thirty days after it has become due, such officer, by an order in Form 'DA' and served on the registered owner or the person in possession or control of such vehicle or its driver, seize the motor vehicle. After such order is made, the authorised officer shall direct that the vehicle be taken to the nearest police station mentioned in such order, for detention. If there be any goods or articles in such vehicle, the authorised officer shall make an inventory of goods or articles found in the vehicle, and ask the person from whom the motor vehicle is seized to remove the same. If such person fails or refuses to drive the vehicle to the nearest Police Station mentioned in the order, the authorised officer may arrange to have vehicle driven to the police station. No officer seizing or detaining a motor vehicle shall be responsible for safe custody of any goods or articles therein, and the registered owner or his representative duly authorised by him in writing shall make such arrangement for their safe custody as he deems fit.

(2) If the registered owner of the motor vehicle so seized and detained or his representative duly authorised by him in writing, if present, fails to pay the [tax and interest, if any,] due or to produce necessary proof of payment of [tax and interest, if any,], before the expiry of ten days from the date of the seizure, the taxation authority shall cause the vehicle to be further detained till the¹[tax and interest, if any,] due is paid or proof of payment of the¹[tax and interest, if any,] due is furnished. Where no such payment is made or proof of payment produced within

reasonable period after the expiry of the period aforesaid, the Taxation Authority shall forward a certificate of recovery of the 1[tax and interest, if any,] as arrears of land revenue to the Collector of the district in which the registered owner of the vehicle resides.

(3) If the registered owner of the motor vehicle so seized or detained or his representative duly authorised by him in writing produces before an authorised officer or a Taxation Authority, proof evidencing that the 1[tax and interest, if any,] due has been paid, the authorised officer or the Taxation Authority, as the case may be, shall issue an order in Form 'DR' to the Officer-in- Charge of the Police Station where the vehicle is kept in detention, to release the vehicle.]

RULE 19: COMPOSITION OF OFFENCES

1(1) Where proceedings have been instituted against any person for an offence punishable under clause (a) of sub-section (1) of Section 16, the Taxation Authority in whose jurisdiction the offence has been committed may inform such person in writing that he may compound the alleged offence by paying within three months from the date of institution of such proceedings, the amount of tax and interest, if any due, along with the sum of money by way of composition of such offence computed in accordance with sub-rule

(2).(2) The sum of money payable by way of composition of offence punishable under clause (a) of sub-section (1) of Section 16 shall be equal to one-twelfth of the annual rate of tax plus 20 per cent thereof:

Provided that

where the person by whom such sum is payable has previously been convicted of such offence or has paid any sum by way of composition of such offence and two years have not elapsed since such conviction or payment, as the case may be, then, the sum payable by him shall be equal to two-twelfths of the annual rate of tax plus 15 per cent thereof.

]

(2) The amount of penalty recoverable by way of composition of an offence under clause (a) of sub "sec tion (1) of Section 16 shall, for each month or part of the month 1[during] which the tax due has not been paid, be-

(a)2[calculated at 4 per cent of the amount of tax in default] the annual rate in respect of the said motor vehicle if the offence is reported voluntarily by or on behalf of the defaulter,

(b)2[calculated at 8 per cent of the amount of tax in default calculated at the annual rate in respect of that motor vehicle if the offence is not reported voluntarily by or on behalf of the defaulter: Provided that the amount of penalty shall in no case exceed-

(i) twice the amount of tax 1[in default] in respect of the said motor vehicle where the defaulter has previously been convicted of an offence under clause (a) of

sub-section (1) of Section 16 or has paid any amount by way of composition in accordance with Section 18 or under any law corresponding thereto in force in any part of the State for a similar offence committed within a period of two years immediately preceding the date of the alleged offence, and

(ii) the amount of 1[tax in default] in respect of such motor vehicle i other cases.

3Explanation: - For the purposes of this rule, the amount of tax in default shall be the amount of tax leviable, and not the amount actually due as a result of short payment.]

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(3) If on an application made to the Director of Transport by the owner or the person in possession or control of the motor vehicle, the Transport Commissioner] is satisfied, that,-

(i) such person for reasons beyond his control could not remit the tax due within the period prescribed; or

(ii) the penalty payable is disproportionate to the amount of tax due; or

(iii) the remittance of tax is short of the amount of tax due; he may, for reasons to be recorded in writing, order the reduction or waiver of the penalty calculated under sub-rule

(2) to such extent, as may be specified, in the order.]

RULE 20: RECORD OF INTEREST AND OF SUMS PAID BY WAY OF COMPOSITION OF OFFENCE TO BE MAINTAINED

2Every Taxation Authority shall maintain a record of all sums payable as interest under Section 8A and sums payable by way of composition of offence under Rule 19 and of recoveries thereof.

RULE 21: DECLARATION TO BE SUBMITTED IN RESPECT OF VEHICLES BROUGHT INTO STATE

Any person,-

(a) who brings a motor vehicle into the State and keeps it for use therein, or

(b) who keeps a motor vehicle outside the State but ordinarily uses such motor vehicle in the State, shall within seven days of the entry of the motor vehicle into the State or of the commencement of such use, as the case may be, deliver or cause to be delivered to the nearest Taxation Authority a declaration in Form 'FT'.

RULE 23: ISSUE OF CERTIFICATE OF TAXATION IN CASE OF VEHICLES BROUGHT FOR USE IN STATE

4Where on receipt of declaration in Form 'FT', the Taxation Authority is satisfied that the vehicle in respect of which such declaration is made is exempted from the payment of tax, or that the amount of tax due in respect of such a vehicle has been paid, it shall issue a certificate of taxation and make an endorsement of exemption on tax payment, in the said certificate, and also issue a receipt for the payment received:

Provided that

, no certificate of taxation may be issued in respect of a visiting vehicle intended to be used in the State for less than a year from the date of arrival in the State.

RULE 24 [****]

RULE 25: ALTERATIONS, ETC. OF RECEIPT OR CERTIFICATE OF TAXATION

2(1) No person shall alter, deface, mutilate or add anything to receipt or certificate of taxation issued under these rules, or carry it on the motor vehicle other than the vehicle for which such receipt or certificate has been issued.

(2) If a certificate of taxation is lost or destroyed, or defaced or has become illegible, the person to whom such certificate has been issued shall immediately apply in Form 'TCD' to the Taxation Authority which issued it, for the grant of a duplicate certificate on receipt of such application, Taxation Authority shall issue a duplicate certificate of taxation clearly stamped "DUPLICATE" in red ink.

(3) The fee for the issue of a duplicate certificate of taxation shall be 3 [Twenty rupees].

(4) If the original certificate of taxation reported to be lost or destroyed is found subsequently, it shall be surrendered immediately to the Taxation Authority which issued it, and thereupon, it shall be cancelled by that Authority by an endorsement duly made on

it.]

RULE 26: FRACTION OF RUPEE

For the purpose of calculating the amount of refund due to any person or the amount of penalty⁴[due from any person, in any other cases where rounding off is not expressly provided under these rules the fraction of a rupee less than fifty naya paise shall be taken as fifty naya paise and the portion of rupee exceeding fifty naya paise shall be taken as a rupee.

RULE 27: REGISTER OF RECEIPTS OF TAX

The Taxation Authority shall maintain a register of receipts of the tax.

RULE 28: NOTICE OF PLACE AND TIME OF BUSINESS

The Taxation Authority shall give public notice of the places at which, the date on which and the hours between which payment of the tax may be made and applications made and heard under the Act.

RULE 29: APPEALS UNDER SECTION 14 TO APPELLATE AUTHORITY

(1) Any person aggrieved by an order of the Taxation Authority made under the Act may within thirty days from the date of receipt of such order where such person is fleet-owner, appeal to the State Government and in any other case, to the¹[^{2*} Transport Commissioner,] Bombay] (hereinafter in these rules referred to as the "appellate authority"). The Secretary, the Joint Secretary, or a Deputy Secretary to the State Government in the Home Department shall hear such appeals on behalf of the State Government.

(2) An appeal under sub-rule (1) shall be preferred in duplicate in the form of memorandum setting forth concisely the grounds of objection to the order appealed against and shall be accompanied by a certified copy of that order, and a fee of rupees 3 [twenty five] in cash.

RULE 29A: GRANT OF STAY IN APPEAL AND REVISION

(1) No appellate or revisional authority, while entertaining and disposing of the appeal or revision application, shall grant a stay against the order of the Taxation Authority unless,

(i) the appellate or revisional authority is satisfied that there is an apparent error in interpretation and application of relevant law resulting in undue hardship to the aggrieved person or party; or

(ii) the aggrieved person or party agrees to pay tax on the basis of his or its own calculations and gives an undertaking together with such guarantee as deemed satisfactory by the appellate or revisional authority, that, he or the party as the case may be, shall pay the tax in accordance with the decision of the appellate or revisional authority.

(2) Where the stay is granted under sub-rule (1), the appellate or revisional authority shall, as far as possible, dispose of the appeal or application for revision within a period of six months from the date of grant of such stay.

RULE 30: PROCEDURE ON APPEALS

Where an appeal is presented under Rule 29, the appellate authority shall give an intimation thereof to the Taxation Authority against the order of which the appeal is preferred and may, after giving an opportunity to the parties concerned to be heard and after making such inquiry as it deems fit, either confirm, modify or set aside the order of the Taxation Authority.

RULE 31: SUPPLY OF COPIES

The appellate authority or the Taxation Authority against the order of which an appeal has been preferred under Rule 29 may give to any persons interested in the appeal copies of the memorandum of appeal and of any documents produced therewith on payment of 1[a fee calculated at the rate of rupees 2[Ten] for the first page and rupee 2[Two] for each additional page of each documents.]

RULE 32: SUPPLY OF INFORMATION REGARDING PAYMENT OF TAX, ETC.

The Taxation Authority may supply information on all or any of the items specified below regarding any motor vehicle registered in the records maintained by it to any intending purchaser of such vehicle on an application made by him and on payment of 1[a fee of rupees two per vehicle]:

- (1) The class and rate of tax payable;
- (2) For what period tax has been paid;
- (3) Whether tax or additional tax has been paid or is due for a particular period;
- (4) Whether non-use of the vehicle has been intimated;
- (5) Whether refund of tax has been claimed or allowed;
- (6) Whether the vehicle is exempted from payment of tax;
- (7) Whether any appeal has been filed under Section 14 of the Act; and
- (8) Whether the registered owner has been prosecuted for any offence punishable under the Act.

RULE 33: PENALTY FOR CONTRAVENTION OF RULES

Whosoever contravenes any of the provisions of rules 6, 7, 8, 9, 16, 17, 21, 3[* * and 25 shall, on conviction, be punished with fine which may extend to two hundred rupees, if no penalty is prescribed by the Act for such contravention.