

THE UTTARAKHAND MOTOR VEHICLES TAXATION REFORMS RULES, 2003

Short title and commencement	1	(i) These rules may be called 'The Uttaranchal Motor Vehicles Taxation Reforms Rules, 2003. (ii) They shall come into force with effect from the date of their publication in the official gazette.
Definitions	2	In these rules unless there is anything repugnant in the subject or context,
		(a) "Act" means the Uttaranchal Motor Vehicles Taxation Reforms Act, 2003; (b) "Additional Tax payment certificate" means a certificate issued by the Taxation Officer bearing details of the payment of additional tax under Section 5 or Section 6. (c) "Form" means a Form appended to these rules. (d) "Section" means a section of the Act. (e) "Schedule" means a schedule appended to the Act.
		(2) Words and expressions used in the Act not defined in these rules shall have the meaning assigned to them in the Act.
Taxation Officer	3	Regional Transport Officer or Assistant Regional Transport Officer or Passenger Tax Officer working in Uttarakhand State and specified in U.P. Motor Vehicle Rules 1998 (As applicable in Uttarakhand) shall be the Taxation Officer within the local limits of their respective region or sub-region, as the case may be.
Authorities and manner for classifying routes	4	(1) For the purpose of classification of routes under sub-section (1) of section 7, the State Transport Authority and the Regional Transport Authorities constituted under sub-section (1) of section 68 of the Motor Vehicles Act, 1988 shall in their respective jurisdiction be the prescribed authorities.
		(2) The State Transport Authority and every Regional Transport Authority with the approval of the State Transport Authority shall classify all routes within their respective jurisdiction as Class 'A' or Class 'B' routes by a general or special resolution recorded in their proceedings.
Considerations to be applied in classifying routes	5	While classifying routes, every prescribed authority shall be guided by the following considerations in the order in which they appear here under :-
		(a) The potential income which having regard to all the circumstances of the route, may be expected to accrue from the employment of a public service vehicle on that route ; (b) the cost of maintenance of the roads or the portion or portions of any road or roads comprising the said route; (c) the necessity for the development of the proposed route in the public interest.
Supply of Forms	6	Copies of Forms prescribed by these rules may be obtained on and application to any Taxation Officer on depositing the prescribed fees for the same or can be obtained by self downloading from the website of the department if available, or the prescribed Performa can be used in a self typed form.

Presentation of declaration	7	(1) Every person who either on the commencement of the Act or thereafter, on becoming possessed of a motor vehicle which becomes liable to tax shall within fifteen days of such vehicle becoming so liable, complete, sign and deliver to the Taxation Officer the declaration in Form A.
		(2) A separate declaration shall be made in respect of every motor vehicle.
Additional declaration	8	(1) Every person who becomes liable to payment of enhanced tax or additional tax under Section 14 shall, within 15 days of becoming so liable, complete sign and deliver to the Taxation Officer an additional declaration in Form B.
		(2) Along with every additional declaration there shall be presented to the Taxation Officer the original certificate of registration issued in respect of the Motor Vehicle.
Method of payment of tax	9	(1) The tax or the additional tax may either be paid in cash to the Taxation Officer or deposited in any treasury of the concerned district through treasury challan under the head, -"0041 - Vehicle Tax-102 Receipts under the State Motor Vehicle Taxation Acts 01-Gross" by the owner or operator of the motor vehicle and the receipt or the treasury challan, as the case may be, evidencing such payment shall be furnished to the Taxation Officer.
		(2) Every person who is required to make a declaration under rule 7 or additional declaration under rule 8 shall pay the tax or additional tax due on the motor vehicle at the time of presenting the declaration in respect thereof.
	9a	Where any vehicle seized or detained under section 22 is to be sold by auction, shall be auctioned as per procedure laid down below:
		(a) Such officer who seizes and detains a vehicle under section 22(3) who is authorized under rule 25 of this Rules, will send a letter to Transport Commissioner for his direction for the auction of the vehicle along with the full particulars of the vehicle, date, time and venue of the auction. There after Transport Commissioner will direct the chairmen of the auction committee as formed under sub rule (b) to initiate the auction procedure prescribed under sub rule (c) to (e) of this rule.
		(b) The auction will be done by a committee, which will comprise members as below: 1. An officer nominated by Transport Commissioner Chairman 2. R.T.O. of the concerned Region Member 3. The officer by whom the vehicle was seized or detained Member
		(c) At least one-week time shall be for the information of the auction. The advertisement of the auction shall be published through at least two local newspapers or by publicity through drumbeat in different areas widely by the orders of chairman of the committee. The information of the auction shall be displayed prominently at the place of auction.
		(d) The committee shall evaluate the minimum price of the vehicle and shall take the approval from Transport Commissioner.

		(e) The conditions of the auction shall be as below: 1. The person who has deposited the prescribed amount as decided by the Transport Commissioner shall be entitled to make bid in the auction.
		2. The auction of the vehicle shall be made on the principle of the "At present state of the vehicle" at time of auction.
		3. The committee shall be empowered either to accept or to reject any bid. The final approval of the bid shall be subject to approval of Transport Commissioner.
		4. The highest bidder approved whose bid has been accepted tentatively by the auction committee shall have to deposit immediately 20 percent of the approved bid amount. The remaining bid amount shall be deposited after its final approval and then after the vehicle shall be handed over to the accepted bidder.
		5. If the highest bidder fails to deposit the 20 percent bid amount immediately after the interim approval from the committee, this bid shall automatically be void and the earnest money deposited by the bidder shall be forfeited in favour of the government.
		6. If the bid amount is not finally approved by the Transport Commissioner, the earnest money deposited by the bidder along with any other amount shall be refunded without interest to the said bidder.
		7. If the bidder fails to take the possession of the vehicle within one week of receiving of the final approval of the bid, the bid shall automatically be cancelled. In such condition the earnest money deposited by the bidder shall be forfeited in favour of government. The expenditures amount shall be deducted from the 20 percent deposited amount and the remaining amount shall be refunded to the bidder without interest within one month from the date of receiving of final approval of the bid.
		8. The earnest money deposited shall be refunded to the rest bidders within three office working days from the date of auction.
		9. The auctioned vehicle shall be handed over to the approved bidder only after his depositing the bid amount along with due trade tax on the finally approved value as applicable on the vehicle.
		10. After deducting the expenditure incurred towards the auction the remaining amount shall be adjusted towards the due taxes and penalty determine or imposed on the vehicle. The balance, if any, amount after such adjustments, shall be paid to the owner from whom the vehicle was impounded.
		11. In case the dues towards the taxes and penalty along with the expenditure of the auction is not fully realized from the auction value of the vehicle, the remaining dues shall be realized as arrear towards land revenue through the District Magistrate.
		12. Such amount adjusted towards tax or penalties shall be deposited in the treasury in the name of the owner of the vehicle and a tax clearance certificate to this effect shall be sent to the

		concerned taxation officer under intimation to the officer who has seized and detained the said vehicle.
		13. If a bid approved by the Transport Commissioner is cancelled on the grounds that the approved bidder has failed to deposit the accepted bid amount within a prescribed period, another auction shall be made as per rules prescribed herein.
		14. (a) If the order of seizure or detainment of vehicle is cancelled, on the ground that the vehicle owner has deposited all the due taxes, Additional taxes and penalty amount, by the competent authority, after the start but before the completion of auction procedure, the vehicle shall be returned to the owner or to the person from whom the vehicle was seized. (b) If the order of seizure or detainment of vehicle is cancelled, on the ground that the vehicle owner has deposited all the due taxes, Additional taxes and penalty amount, by the competent authority, after the start and the auction procedure has been completed, the amount received from the auction shall be given to the owner of the vehicle after deducting the expenditure incurred towards the auction procedure and without any interest whatsoever.
		15. If the owner or the operator of the vehicle deposits all the dues along with the expenditure incurred towards the auction procedure prior to the start of auction, the auction committee shall suspend the auction and shall cancel the same on obtaining the approval of the Transport Commissioner.
		16. If a vehicle that is detained under section 22 on non-payments of taxes shall also completed the age limit as prescribed under various rules (a) Such vehicle shall be auctioned on the condition that the approved bidder shall obtain a no objection certificate for its operation outside Uttarakhand state. If in future such vehicle is found plying in Uttarakhand the registration number shall be cancelled as per the due procedure. (b) If the sale by auction of such a vehicle which has completed the age limit is not possible the vehicle shall be auctioned as scrap after the cancellation of its Registration Number.
Change of residence or place of business	10	If the owner of a motor vehicle ceases to reside or have his place of business at the address recorded with the Taxation Officer, he shall within 30 days of so doing, intimate his new address to the Taxation Officer or if the new address is outside the jurisdiction of that Taxation Officer to the Taxation Officer of the place to which he has subsequently moved and shall at the same time forward the certificate of registration to the Taxation Officer concerned in order that the new address may be entered therein. Such Taxation Officer shall also communicate the altered address to the Taxation Officer of the place where the owner last resided.
Production of motor vehicle before Taxation Officer	11	For the purpose of assessing the tax, the Taxation Officer may require the owner of a motor vehicle to produce the motor vehicle before him for inspection.
Issue of token	12	When the tax in respect of a transport vehicle has been paid, the Taxation Officer shall issue a token in Form C-II signed by himself.

Renewal of token	13	Every application for renewal of token under the Act shall be made in form D and shall be presented, together with the certificate of registration and the token which has expired or is about to expire, to the Taxation Officer before the expiry of the token or within 15 days thereafter.
Manner of exhibiting token	14	The token issued in respect of every transport vehicle shall be kept by the person to whom it is issued in such condition as to be easily legible and shall be affixed in such a way as to be clearly visible from the front of the vehicle to the front portion of the vehicle on the windscreen or other conspicuous part and on that side of the vehicle which is to the left hand of the driver when driving; Provided that, in the case of a trailer the token shall be affixed in the manner prescribed by this rule to the front portion of the motor vehicle by which such trailer is being drawn.
Issue of Duplicate token	15	(1) If any token issued under these rule is lost, destroyed, or becomes illegible, the owner of the transport vehicle shall immediately report the fact and apply for a duplicate token, to the Taxation Officer who had issued such token.
		(2) On receipt of any such application, the Taxation Officer shall on payment, by the applicant of a fee of rupees five, issue a duplicate token. such duplicate token shall be marked with the word 'DUPLICATE' in red ink across it.
Issue of Additional Tax payment certificate	16	(1) The Taxation Officer shall record payment of additional tax under section 5 of the certificate in Form H.
		(2) The Taxation Officer shall record payment of additional tax under Section 6 in the certificate in Form I.
		(3) The said certificate shall be kept on the transport vehicle when it is plying and it shall be the duty of the owner or driver, as the case may be, of the transport vehicle to produce such certificate, when demanded, before an authority empowered to do so.
Furnishing of time-table	17	(1) Every operator of the stage carriage shall within seven days of coming into force of the Act or of being possessed of the vehicle, as the case may be furnish to the Taxation Officer in Form J a table regulating timings of arrival and departure of his stage carriage, as well as the number of single trips made in a quarter and such other particulars connected with his business as the Taxation Officer May, by order, from time to time require.
		(2) It shall be the duty of every Regional Transport Officer to ensure that the time-table, regarding arrival and departure and number of trips of the stage carriage is fixed by the concerned Regional Transport Authority or the State Transport Authority, as the case may be.
		(3) Every Regional Transport Officer shall ensure that number of daily trips to be operated by a stage carriage in respect of which permit is granted on a existing route or newly formulated route is fixed by Regional Transport Authority or State Transport Authority, as the case may be at the time of grant of permit. The effective date of change in the time table may be considered from the date of its approval in the meeting of the Regional/State Transport Authority, and the Tax may be got deposited from the

		first date of the month in which the date of approval falls. Where a Passenger Tax Officer is posted shall essentially give a clear report on the proposed time table and where Passenger Tax Officer is not posted Asstt. Regional Transport Officer (Admn.) shall endorse such report. .
Notice of owners or operators of Motor Vehicles	18	<p>(1) The Taxation Officer on receiving information that a person is keeping or operating a motor vehicle, may require him to complete, sign and deliver a declaration in Form "A" in respect thereof, and may serve upon him at once a special notice in Form 'E'. Such notice may be sent to the person by registered post or may be served personally on him or if the service cannot be affected personally on him, on any adult male member of his family residing with him. If the notice cannot be served in the manner aforesaid, it may be served by affixing it to some conspicuous part of his place of residence or business, or in such other manner as the Taxation Officer may think fit.</p> <p>(2) Nothing in this rule shall be deemed to absolve any person who keeps or operates a motor vehicle from the obligation imposed upon him by sub-section (1) of Section 13 and Rule 7 in respect of making a declaration in the event of no notice having been served.</p> <p>(3) In case the due tax against the vehicles registered or the permits issued by the appropriate authority in Uttarakhand, not being deposited on due time, a demand letter shall be sent at the address of the registered owner of the vehicle, given in the registration Book, or got received by the vehicle owner or his authorized representative or driver. If the owner does not deposit the tax due within the period/date given in the demand letter, a recovery letter, to him, through the District Magistrate may be issued and a penalty of 25% be included therein.</p>
Payment of enhanced tax or additional tax on account of alteration in the vehicle	19	<p>(1) Where any motor vehicle in respect of which the tax or additional tax has been paid is altered in such a manner as to cause the vehicle to become a vehicle in respect of which a higher rate of tax or additional tax is payable, the owner or the operator thereof shall within seven days of such alteration make a declaration to the Taxation Officer showing the nature of the alteration and details thereof.</p> <p>(2) The tax or additional tax payable under Section 14 in respect of a vehicle which has been altered so as to make it liable to tax or additional tax at a higher rate than has been paid, will be calculated as follows:- The Taxation Officer will assess in accordance with Sections 4, 5 and 6 the amount of tax or additional tax payable on the vehicle so altered for the period commencing on the day on which the vehicle was altered ending on the last day of the period for which tax or additional tax has been paid prior to the alteration, as if the tax or additional tax became first payable on the date of alteration. He will then deduct from the tax or additional tax so assessed an amount equal to one third of the quarterly tax or additional tax in respect of Transport vehicle and one twelfth of the annual tax in respect of non-transport vehicle, already paid for every month in respect of which he has assessed the tax or additional tax at higher rate"</p>

Alteration of vehicle making it liable to a lower rate of tax or additional tax	20	Where a transport vehicle has been altered with due approval of the Registering Authority under Section 52 of the Motor Vehicles Act, 1988 so as to make it liable to tax or additional tax at a lower rate than the tax or additional tax which has been paid, the owner thereof may make a declaration in Form B and apply for the re-assessment of the tax or additional tax on such vehicle. If the Taxation Officer is satisfied that such vehicle has been altered in such a way as to make it liable to tax or additional tax at a lower rate than the tax or additional tax which has been paid, the Taxation Officer shall, with effect from the date following the date of expiry of the quarter in which the alteration has been made in the said vehicle, assess the said vehicle at the appropriate lower rate and the owner thereof shall thereupon pay with effect, from such date the tax or additional tax so reduced.
Refund of tax or Additional Tax	21	Refund or adjustment of tax or additional tax shall be allowed in accordance with the provisions of sub-section (1), (3), (5) and (6) of Section 12. If a motor vehicle other than a transport vehicle, in respect whereof one time tax has been paid is transferred permanently to another State in India, it shall be duty of the owner thereof to produce a certificate from the registering authority of the other State to the effect that the vehicle in question has been duly taxed in that other State. The owner while applying for refund of the tax shall also present the certificate of registration of the said vehicle, evidencing thereby the payment of tax in the other State. In case of any doubt, the Taxation Officer may also demand a declaration from the owner in the form of an affidavit to that effect.
Procedure in the case of non-use of a vehicle:	22	(1) When the owner of a motor vehicle has occasion to withdraw his motor vehicle from use for a period of one month or more, the certificate of registration and the token, if any, issued in respect of the vehicle must be surrendered to the Taxation Officer, together with a declaration in part I of Form "F", otherwise the motor vehicle shall be deemed to have been in use. The Taxation Officer shall complete part-III of Form F and return it to the claimant, and shall at the same time enter in the certificate of registration the date of its surrender; Provided that in the case of a transport vehicle, the permit and additional tax payment certificate relating to it shall also be surrendered to the Taxation Officer along with other documents mentioned in this sub-rule. These documents shall be returned to the owner in the manner laid down in sub-rule (3) when he desires to bring the vehicle into use again.
		(2) "The intimation of non-use shall be accompanied by a cash receipt of rupees ten to be deposited in the office of the Taxation Officer and shall be presented by the owner or his duly authorized agent to the Taxation Officer."
		(3) When the owner of the motor vehicle who has so surrendered his certificate of registration and token, desires to bring his motor vehicle into use again, he shall complete and sign an application in part II of Form "F" and shall present it to the Taxation Officer. If the owner has lost Part III of Form "F" returned to him under sub-rule(1), he shall, on giving a declaration to that effect and on payment of rupees five, be supplied by the Taxation Officer a fresh blank Form "F" and the owner shall fill in part II thereof. If

		<p>the period for which the tax has been paid is un-expired on the date of such application, the certificate will be returned to the claimant after entering the date of return in the certificate of registration. In other case, an application in part II of Form "F" must be accompanied by an application in Form "D" for the renewal of token and on payment of the tax due, if any, the Taxation Officer will return certificate of registration and will issue token in the manner specified under rule 13.</p>
		<p>(4) The Tax or additional Tax, payable in respect of a motor vehicle which is again brought into use shall be calculated from the first day of the month in which the certificate of registration is returned to the owner.</p>
	22a	<p>For the purpose of section 12(9) if a vehicle meets an accident or is seized under any section in a police Thana under any offence and as result of which the vehicle does not ply on route, the owner of the vehicle shall apply and inform to the taxation officer about such an accident or about such a seizer and detainment of the vehicle in the police thana, within one week of such incident along with the certified proofs. . The documents related to the vehicle shall be surrendered by the owner of the vehicle along with the proof of the accident or the seizer of the vehicle after depositing the due tax, additional tax for the quarter/ calendar month whichever applicable. On such application received if it is established on the basis of enquiry conducted as per the procedure decided earlier by the Transport Commissioner, that the concerned vehicle has not being operated for more than 30 days in a calendar month, competent tax officer, as per the limits under section 12(9) of the Act, shall forward his recommendation regarding the usage of transport vehicle for hearing to the competent Officer authorized for the same and shall intimate the same to the Transport Commissioner. The competent officer shall inform about the decision taken on hearing such cases received for hearing, to the Transport Commissioner along with the concerned taxation officer and the applicant. In case where a vehicle that has met an accident is completely damaged, after the documents of such a vehicle has been surrendered in the office, the taxation officer in the presence of a registering authority shall start the procedure to cancel the registration number of such a vehicle. In case of other accident of transport vehicles, the cancellation of the certificate of fitness shall take place as per due procedure and the certificate of fitness shall be issued again only after the release of documents of such vehicle.</p>
		<p>(2)For the purpose of sub rule (1) mainly following evidences shall be taken into consideration: a. An affidavit from the owner of the vehicle for non-use. b. The result of magisterial enquiry in case of an accident. c. A police report, which confirms the nonuse of the vehicle and a technical inspection report by a technical person of police or transport department. d. A report of the insurance company regarding the accident of the vehicle along with the copy of compensation order. e. In case of the seizure in police Thana , The copy of the order by which the vehicle is so seized .The copy the release order of such a seized in case it has been released.</p>

		(3)(a) The recovery procedure shall be kept in abeyance after the surrender of the original document of such a vehicle that has either met with an accident or seized in a police Thana. (b) The officer authorized under section 12(9) whom the taxation officer has presented the case of non-usage of the vehicle either due to accident or due to seizure of the vehicle in a police Thana may accept the nonuse of the vehicle on the basis of the evidences sent by taxation officer and for the concerned period the arrears or its part shall be exempted on being declared as not due.
		(4) However if it is established that a vehicle was found plying during the period of its nonuse as declared in the application then the exemption shall be cancelled and the tax, additional tax shall become due again for the concerned period and the taxation officer for the purpose shall issue a notice to the owner of the vehicle and shall start the procedure to realize the revenue according to law.
Method of claiming refund or adjustment	23	(1) No claim for refund or adjustment of Tax or additional Tax under section 12 shall be admitted unless the Taxation Officer is satisfied that the motor vehicle has not been used in this State for a continuous period of not less than one month.
		(2) A person claiming refund or adjustment shall make an application to the Taxation Officer, either personally or by post or through an agent in Part I of Form G. He shall either attach with the application the certificate of registration showing the date of its surrender and return or shall satisfy the Taxation Officer by other proof that the motor vehicle was not or could not have been used in the Uttarakhand during the period in respect of which the refund or adjustment of tax or additional tax is claimed.
		(3) When the refund is claimed under Rule 21 on the ground of transfer of the vehicle to another State, the person claiming refund shall present the application along with the evidence to satisfy the Taxation Officer that the motor vehicle was not or could not have been used in Uttarakhand Pradesh during the period in respect of which the refund is claimed.
		(4) After satisfying himself that the claim is admissible, the Taxation Officer shall issue to the applicant an order in writing for the refund or adjustment of the amount due to the claimant and shall enter the amount, and the date of the order of refund or adjustment and such other particulars, if any, as are specified by the Transport Commissioner, in the register of refund or adjustment.
		(5) Every order of refund shall be encashable only at the treasury of the district at which it is issued.
		(6) No application for the refund or adjustment shall be entertained unless it is presented within three months from the date on which the refund or the adjustment as the case may be, became due.
		(7) Every order to refund issued under this rule shall, subject to the provisions of sub-rule (8), be deemed to be cancelled unless it is presented for encashment within thirty days of the date of its issue.

		(8) The Taxation Officer may, at any time not exceeding three months from the date of issue of an order of refund under sub-rule (4), renew it and the provisions of sub-rule (7) shall then apply to the order of refund as if the date of renewal were the date of issue.
		(9) If an order of refund issued under sub-rule (4) or renewed under sub-rule (8) is lost or destroyed in transit or otherwise, the person in whose favour such refund order was issued shall, as soon as possible but not later than thirty days from the date of knowledge of such loss or destruction, report the matter to the Taxation Officer by whom it was issued and may apply to him along with a certificate of non-payment from the Treasury at which the order of refund was cashable for a duplicate order of refund.
		(10) The Taxation Officer, after having satisfied himself regarding the loss or destruction of the order of refund originally issued by him and its non-payment by the treasury concerned, shall issue a duplicate copy of the order of refund and the provisions of sub-rule (7) shall apply to such order of refund.
Penalty for late payment of tax and additional tax	24	(1) In case of vehicles registered or endorsed in the permits issued by the competent authority of Uttarakhand, Where the tax or additional tax in respect of such a motor vehicle is not paid within the period specified in sub section (1) of section 9, a penalty, not more than 25 percent of the tax or additional tax due, shall also be payable at the following rate, as the case may be, in addition to the tax or additional tax due:- (One) Where the delay has been caused in payment of tax payable under sub-section (1) of Section 4, the penalty shall be rupees two per week of part thereof in respect of two wheelers and rupees five per week or part thereof in respect of vehicles other than two wheelers. (Two) Where the delay has been caused in payment of tax payable under sub section (2) of Section 4, the penalty shall be rupees fifteen per week or part thereof. (Three) Where the delay has been caused in payment of additional tax payable under Section 5 or Section 6, the penalty shall be rupees twenty per week or part thereof.
		(2) In spite of the sub rule (1) if a vehicle registered or endorsed in the permits issued by the competent authority of Uttarakhand has been challaned by an officer of the transport department for non payment of tax or additional tax, in such a case the due tax or additional tax shall be liable along with 25 percent penalty.
		(3) For vehicle under a temporary or permanent permit issued by an authority other than Uttarakhand state if found plying without payment of due taxes in Uttarakhand or a vehicle having entered and found plying in Uttarakhand without permit or where a private vehicle or private service vehicle, whether of Uttarakhand or outside, if found plying as commercial vehicles, the tax, additional tax and penalty shall be payable under section 10 of the Act.
Officers authorized for the purposes of sections 16, 22 and 24	25	The following officers are authorized to exercise powers under section 16, sub-section (1) of section 22 or section 24, namely:- (i) Transport Commissioner (ii) Additional Transport Commissioner (iii) Deputy Transport Commissioner (iv) Assistant

		Transport Commissioner (v) Taxation Officer defined in rule 3
Compounding Offences	26	Subject to the provisions of Section 24, the Taxation Officer or any other officer mentioned in Section 25 may compound an offence under the following conditions:-
		(1) Where the owner or operator was circumstanced in such a situation that it was not reasonably possible for him to have complied with the requirements of the Act or these rules.
		(2) Where on account of any natural calamity, riot, fire, accident, illness or such other compelling reason the owner or operator was prevented to such an extent that it was not reasonably possible for him to have complied with the requirements of the Act or these rules.
Appeals	27	(1) Under Section 18 any person aggrieved by an order of the Taxation Officer may, within a period of thirty days from the date of such order, appeal against such order, to the Deputy Transport Commissioner. The appellant shall have to submit the copy of receipt certified by the taxation officer, after depositing the 50 percent of the amount as imposed by the taxation officer whose order is being appealed, before the appellate authority at the time of filling the appeal. The appeal shall be in writing and shall state the grounds on which the appellant disputes the order. The Appellate Authority may, after hearing the appellant and making such enquiry from the Taxation Officer as he may consider necessary, confirm, modify or set aside the order.
		(2) The fees for the appeal shall be rupees five hundred which shall be deposited in the office of appellate authority.
		(3) The memorandum of appeal shall be presented to the Appellate Authority in triplicate by the appellant, and it shall be accompanied by a certified copy of the order appealed against and the receipt of the fee paid under sub-rule (2).
Exemption from the payment of the tax	28	Motor vehicles of the following classes are wholly exempted from the payment of tax under the Act:- (i) Motor Vehicles (other than that used for the carriage of goods or passengers for hire) owned and exclusively used by or on behalf of the Government of India or the Government of any State of India;
		(ii) Motor Vehicles (other than that used for the carriage of the goods or passengers for hire) owned and exclusively used by or on behalf of any local authority situated within Uttarakhand
		(iii) Motor Vehicles intended for use and being exclusively used for extinguishing fire;
		(iv) Motor Vehicles known as ambulance intended for use and being exclusively used for conveying patient to, and from, a hospital
		(v) Motor Vehicles owned by the society for the prevention of cruelty to animals and exclusively used for the conveyance of sick-animals;
		(vi) Motor Vehicles exempted from taxation under the Auxiliary Force Act, 1920, The Indian Territorial Force Act, 1920, or under any other law for the time being in force;

		(vii) Motor Vehicles kept for sale by bona fide dealers and manufactures when used under a valid trade certificate issued in accordance with the Central Motor Vehicles Rules, 1989;
		(viii) Motor Vehicles imported into or arriving in Uttarakhand under cover of "trip-tique" or "cornet-de-passage" for a period not exceeding thirty days after arrival;
		(ix) Tractor Trailors used solely for transporting agricultural produce along a road from a farm to a market or a factory;
		(x) Motor Vehicles other than transport vehicles constructed or especially adopted for the use of physically handicapped persons where such vehicles are owned and used for private and personal purpose by such persons; and
		(xi) Motor Vehicles operating as goods carriages under national permits granted by a Transport Authority having jurisdiction outside Uttarakhand in respect whereof composite tax is payable under sub-section (12) of Section 88 of the Motor Vehicles Act, 1988.
Partial Exemption from payment of Tax	29	Motor Vehicles of the following classes are liable to taxation to the extent here-in specified :- (i) Transport Vehicles, registered under the Motor Vehicles Act, 1988 in any other State of India or under a law in force for the time being in any other country, with which reciprocal arrangements in the matter of road transport have been made and which are authorized to ply in Uttarakhand under counter signature of their permits shall be exempted from the payment of tax under the Act, for the period for which tax in respect of them has already been paid in that other State or Country;
		(ii) Motor Vehicles, which ply on a route, which have both its starting point and the terminal point in a State of India other than the State of Uttarakhand, but part of which route lies in the State of Uttarakhand and the length of such part does not exceed sixteen kilometers, shall be exempted from tax for the period for which tax has been paid in such other State;
		(iii) Tourist Vehicles registered in any other State of India in respect of which permits have been granted under sub-section (9) of Section 88 of Motor Vehicles Act, 1988 shall be exempted from the payment of tax under the Act, provided that similar reciprocal exemption is granted in such other State to tourist vehicles registered in the State of Uttarakhand and in respect of which similar permits have been granted by the State Transport Authority, Uttarakhand; and
		(iv) Tourist Vehicles registered in any other State of India, in respect of which permits have been granted under sub-section (9) of Section 88 of the Motor Vehicles Act, 1988, shall be exempted from the payment of additional tax under the Act, provided that similar exemption is granted by such other State to tourist vehicles registered in the State Uttarakhand and in respect of which similar permits have been granted by the State Transport Authority, Uttarakhand.

		(v) Stage-carriage owned by recognized educational institutions and used exclusively for the conveyance of pupils to and from the institution and where such educational institution vehicles are not being used as a source of monetary gains shall be exempted from the payment of additional tax under the Act.
		(vi) Stage-carriage exclusively used for carrying dead bodies along with mourners and for return journey shall be exempted from the payment of additional tax under the Act.
Entitlement to relief	30	(1)* A passenger or any other person suffering casualty in an accident, in which a public-service vehicle, covered under a valid permit under section 72,74,76,87, subsection (8) of section 88 or subsection (9) of section 88, is involved, or the hire of such passenger or other shall be entitled to relief.
		(2) The quantum of relief under sub-rule (1) in respect of each casualty shall be as specified in the Schedule.
Manner in which the Fund is to be administered and utilized	31	(1) The District Magistrate of the district in whose jurisdiction an accident takes place shall, as far as practicable, cause an enquiry to be made through an officer who shall not be below the rank of a Sub-divisional Magistrate with a view to ascertaining the entitlement of persons to relief under sub-rule (1) of rule 30 and make his recommendations regarding allotment of the amount of relief to the Transport Commissioner;
		(2) On receipt of the recommendation from the District Magistrate under sub-rule (1), the Transport Commissioner shall allot the amount from the Uttarakhand Road Transport Accidents Relief Fund placing the same on the disposal of the District Magistrate concerned who shall thereupon sanction, withdraw and distribute it amongst the persons entitled to such relief.
		(3) The District Magistrate shall send to the Transport Commissioner by the fifteenth day of each succeeding month a statement of the accidents having taken place in his jurisdiction in the preceding month and the Transport Commissioner shall send a consolidated monthly statement of the accidents to the Government by the twenty-fifth day of every succeeding month.

SCHEDULE*
(See Rule 30)

The amount of relief payable to the disabled and heirs of dead passengers or dependents of other dead or disabled person.

S.No.	Description of Casualty/Injury	Amount of relief payable in Rs.
1.	Death of a passenger or another person	50,000
2.	In case of such injury that a passenger or other person becomes permanent/ total disable & incapable to perform employment, occupation or business of any kind whatsoever, It also includes: (a) Loss of two Limbs (b) Total loss of sight of both eyes	50,000
3.	In case of severe injury, such as: (a) Loss of one leg above ankle (b) Loss of one eye (c) Loss of hearing both ears	20,000

	(d) Loss of one arm at or above right wrist (e) Injuries of serious nature causing hospitalization for a period 20 or more days.	
4.	In case of injury (other than serial no 2 and 3)	5,000

*Substituted by wide notification no.253/ix/323-06/2007 Dated 30 April 2007.

FORMS					
FORM-A	FORM-B	FORM-D	FORM-F	FORM-G	FORM-J