

No. 176/Vidhayee &amp; Sansadiya Karya/2003

Dated Dehradun, May 27, 2003

In pursuance of the provision of clause (3) of Article 348 of the Constitution of India, the Governor is pleased to order the publication of the following English translation of the Uttaranchal Motor Vehicles Reforms Bill, 2003 (Uttaranchal Adhiniyam Sankhya 12 of 2003) for general information.

As passed by the Uttaranchal Legislative Assembly and assented by the Governor on April 16, 2003.

# THE UTTARANCHAL MOTOR VEHICLES TAXATION REFORMS ACT, 2003

(UTTARANCHAL ACT NO. 12 OF 2003)

AN

Act

to provide for the reforms of all the taxes in the State imposed on motor vehicles, it is hereby enacted in the 54<sup>th</sup> year of the Republic of India as follows: -

Short title, extent and commencement

1. (1) This Act may be called the Uttaranchal Motor Vehicles Taxation Reforms Act, 2003.
- (2) It extends to the whole of Uttaranchal.
- (3) It shall come into force on such date as the State Government may, by notification, appoint in this behalf and different dates may be appointed for different provisions.

Definitions

## 2. In this Act--

- (a) "Additional tax" means a tax imposed under section 5 or section 6 in addition to the tax imposed under section 4;
- (b) "Appellate Authority" means the Transport Commissioner, Uttaranchal or any other officer appointed by the State Government as Appellate Authority.
- (c) "Certificate of registration" means the certificate issued by a competent authority to the effect that a motor vehicle has been duly registered in accordance with the provisions of the Motor Vehicles Act, 1988 or any other law for the time being in force, relating to registration of motor vehicles;
- (d) "Goods carriage" means any motor vehicle constructed or adapted wholly or partly for use for the carriage of goods, or any motor vehicles not so constructed or adapted when used for the carriage of goods either solely or in addition to passengers, and includes a trailer but does not include a motor cab, or maxi cab or a contract carriage or stage carriage where such contract carriage or stage carriage is authorized to carry a limited quantity of load;
- (e) "Limited quantity of load" means such quantity of load, not exceeding the limits determined by the Transport Commissioner, Uttaranchal, as the Registering Authority may specify in the registration certificate in respect of a vehicle.
- (f) "Old motor vehicle" means a motor vehicle other than a transport vehicle registered prior to February 5, 1988 under the provisions of the Motor Vehicles Act, 1939;

- (g) "Operator" in respect of a transport vehicle means a person whose name is entered in the permit or in an authorisation certificate issued under the Uttar Pradesh Motor Vehicles (Special Provisions) Act, 1976, (As applicable in Uttaranchal) and where there is no such permit or authorisation certificate, the person whose name is entered in the certificate or registration in respect of such vehicle, and where the transport vehicle is the subject of a hire purchase agreement, the person in possession of the vehicle under that agreement and where any such person is a minor, the guardian of such minor;
- (h) "Owner" in respect of a motor vehicle means the person whose name is entered in the certificate of registration issued in respect of such vehicle, and where such vehicle is the subject of an agreement of hire purchase or lease or hypothecation, the person in possession of the vehicle under that agreement and where any such person is a minor, the guardian of such minor.
- (i) "Passenger" in relation to a public service vehicle means any person travelling in a public service vehicle, but does not include the operator, the driver, the conductor or an employee of the operator of the public service vehicle travelling in the *bonafide* discharge of his duties in connection with the public service vehicle;
- (j) "Quarter" means a period of three calendar months expiring on the last day of March, June, September or December;
- (k) "Region" means the area specified as region under sub-section (1) of section 68 of the Motor Vehicles Act, 1988 and includes a sub-region as may be specified by the State Government from time to time;
- (l) "Tax" means any tax levied under section 4;
- (m) "Taxation Officer" means an officer appointed as such by the State Government and includes any other officer on whom all or any of the powers of the Taxation Officer are conferred by a general or special order of the State Government;
- (n) "Transport vehicle" means a goods carriage or a public service vehicle;
- (o) Words and expressions used but not defined in this Act and defined in the Motor Vehicles Act, 1988, shall have the respective meaning assigned to them in that Act.
3. (1) The State Government may, by rule or notified order, subject to such conditions and for such period, as may be specified, exempt, either wholly or partially, any motor vehicle or class of motor vehicles operating in furtherance of any educational, medical, philanthropic or other public purpose from . Power to exempt
- (a) the operation of this Act or any provision thereof, or
- (b) the payment of any tax under this Act.
- (2) The exemption granted, or the conditions for the exemption imposed, under sub-section (1) may be made effective retrospectively but not from a date earlier than the commencement of the financial year.
- (3) The State Government may, in the like manner withdraw any exemption granted under the sub-section (1) but such withdrawal shall not operate retrospectively.
4. (1) Save as otherwise provided in this Act or the rules made thereunder, no motor vehicle other than a transport vehicle, shall be used in any public place in Uttaranchal unless a one-time tax at the rate applicable in respect of such motor vehicle, as specified in Part 'B' of the First Schedule has been paid in respect thereof; Imposition of tax



Provided that where a one-time tax in respect of any such motor vehicle has been paid before the commencement of the Uttar Pradesh Motor Vehicles Taxation (Amendment) Act 2000 (As applicable in Uttaranchal) and such Tax has not been refunded under sub-section (5) of section 12, no tax under this sub-section shall be payable in respect thereof after such commencement:

Provided further that in respect of an old motor vehicle, instead of a one-time tax, annual tax at the rate applicable to such motor vehicle as specified in Part 'C' of the First Schedule may be paid.

- (2) Save as otherwise provided by or under this Act no transport vehicle shall be used in any public place in Uttaranchal unless a tax at the rate applicable to such motor vehicle, as specified in Part 'D' of the First Schedule has been paid in respect thereof.
- (3) Where any motor vehicle other than a transport vehicle, in respect whereof onetime tax has been paid, is operated as a transport vehicle, the tax payable under this Act on such transport vehicle shall be payable.
- (4) The State Government may, by notification, increase by not more than fifty percent, the rates of tax, specified in Part 'B', Part 'C' or Part 'D' of the first Schedule."

Additional tax on goods carriages

5. (1) Save as otherwise provided by or under this Act no goods carriage shall be operated in any public place in Uttaranchal, unless there has been paid in respect thereof, in addition to the tax payable under section 4, an additional tax at the rate applicable to such goods carriage specified, as the case may be, in -
  - (a) Third Schedule, in the case of the goods carriage plying under permits granted by authorities having jurisdiction within Uttaranchal, or
  - (b) Part 'B' of the Third Schedule, in the case of goods carriage operating under national permit granted under sub-section (12) of section 88 of the Motor vehicles Act, 1988.
  - (c) Sixth Schedule, in the case of the goods carriage plying under permits granted by authorities having jurisdiction outside Uttaranchal for inter-State route party lying in Uttaranchal.

Provided that the State Government may, by notification, increase by not more than fifty percent, the rates of additional tax specified in the said Schedules.

- (2) Where any reciprocal agreement relating to taxation of goods carried by road is entered into between the Government of Uttaranchal and any other State Government or a Union Territory, the levy of additional tax under the sub-section (1) shall, notwithstanding anything contained in the said sub-section, be in accordance with the terms and conditions of such agreement:

Provided that the additional tax so levied shall not exceed the additional tax, which could have otherwise been levied under this Act.

Additional tax on public service vehicle

6. (1) Save as otherwise provided in this Act or the rules made thereunder, no public service vehicle, other than those owned or controlled by the State Transport Undertaking shall be operated in any public place in Uttaranchal unless there has been paid in respect thereof, in addition to the tax payable under Section 4, an additional tax at the rate applicable to such public service vehicle specified in the Fourth Schedule:



Provided that the State Government may, by notification, increase by not more than fifty per cent, the rates of additional tax specified in the said Schedule.

(2) The additional tax in respect of a public service vehicle owned or controlled by a State Transport undertaking shall be levied and paid in accordance with the formula specified in the Fifth Schedule.

(3) In case of the public service vehicle plying under permits granted by authorities having jurisdiction outside Uttaranchal for inter-State route partly lying in Uttaranchal the additional tax shall be according to Sixth Schedule. Provided that the State Government may, by notification, increase by not more than fifty percent, the rates of additional tax specified in the said Schedules.

(4) Where any reciprocal agreement relating to taxation of public service vehicle by road is entered into between the Government of Uttaranchal and any other State Government or a Union Territory, the levy of additional tax under the sub-section (3) of this section shall, notwithstanding anything contained in the said sub-section, be in accordance with the terms and conditions of such agreement:

Provided that the additional tax so levied shall not exceed the additional tax, which could have otherwise been levied under this Act.

(5) Where a public service vehicle is wholly or partially exempted from the payment of additional tax by or under this Act a surcharge for the purpose of the fund established under section 8 shall be levied on its operator at the rate of five per cent of the additional tax that would have been payable on such vehicle had it not been so exempted and such amount shall be credited to the said Fund.

7. For the purpose of determining the amount of the tax payable in respect of transport vehicle under the First Schedule or for determining additional tax payable under the Fourth Schedule all routes in Uttaranchal shall be classified by the prescribed authority as "A-Class" routes or "B-Class" routes in such manner as may be prescribed.

Classification of routes for determining tax or additional tax

8. (1) For the purpose of providing relief to the passengers or other persons suffering casualty in any accident in which a public service vehicle is involved, or to heirs of such passengers or other persons, the State Government shall establish a fund to be known as the "Uttaranchal Road Transport Accidents Relief Fund". The surcharge levied under sub-section (3) of section 6 and an amount equivalent to one out of twenty one parts of the additional tax levied under sub-sections (1) and (2) of section 6 shall be credited to the said Fund.

Accident Relief Fund

(2) The fund established under sub-section (1) shall be administered and utilised in such manner, as may be prescribed.

9. (1) Subject to the provisions of section 11--

Payment of tax and penalty

(i) the tax payable under sub-section (1) of section 4 shall be paid at the time of the registration of the vehicle under the Motor Vehicles Act, 1988;

Provided that in respect of an old motor vehicle, the tax shall be payable in advance on or before the fifteenth day of January in each year;

(ii) the tax payable under sub-section (2) of section 4 shall be payable in advance for each quarter at the time of the registration of the vehicle under the Motor Vehicles Act, 1988 and thereafter on or before the fifteenth day of January, April, July and October in each year;



Vehicles not to be  
used in Uttaranchal  
without payment  
of tax

- (iii) the additional tax payable under clause (a) of sub-section (1) of section 5 shall be payable in advance on or before the 15th day of January, April, July and October in each year.
- (iv) (a) the additional tax under section 6 (other than a case to which sub-clause (b) applies) shall be payable in advance on or before fifteenth day of each calendar month at the rate of one-third of the rate specified in the Fourth Schedule;
- (b) the additional tax payable under section 6 in respect of vehicles covered by temporary permit issued for the conveyance of passengers on special occasions, such as to and from fairs and religious gatherings or to carry marriage parties, tourist parties or such other reserved parties shall be paid at the time of issuance of such temporary permit.
- (2) When any person transfers a motor vehicle registered in his name to any other person, then without prejudice to the liability of the transfer or in this regard, the transferee shall be liable to pay the arrears of tax, additional tax and penalty, if any, in respect of the motor vehicle so transferred, due on or before the date of its transfer, as if the transferee was the owner of the said motor vehicle during the period for which such tax, additional tax or penalty is due.
- (3) Where the tax or additional tax in respect of a motor vehicle is not paid within the period specified in sub-section (1), in addition to the tax or the additional tax due, a penalty at such rate not exceeding twenty five per cent of the due amount, as may be prescribed, shall be payable, for which the owner and the operator if any shall be jointly and severally liable.
- (4) In computing the amount of tax, additional tax or penalty under this Act the amount shall be rounded off to the nearest rupee, that is to say a fraction of a rupee being fifty paise or more shall be rounded off to the next higher rupee and any fraction less than fifty paise shall be ignored.
10. (1) Notwithstanding anything contained in section 9, no transport vehicle shall ply in Uttaranchal
  - (a) under a temporary/ permanent permit granted under the Motor Vehicle Act, 1988, by an authority having jurisdiction outside Uttaranchal unless there has been paid in respect thereof -
    - (i) a tax under section 4 calculated at the appropriate rate specified in the First Schedule and in the manner provided under sub-section (2) for the number of weeks of its use or stay in Uttaranchal;
    - (ii) an additional tax for a public carrier under section 5 or in case of a contract carriage under section 6, as the case may be,
    - (iii) an additional tax for a stage carriage plying on an interstate route under an agreement between two states, under section 6.
  - (b) under a national permit granted under sub-section (12) of section 88 of the said Act by an authority having jurisdiction outside Uttaranchal unless there has been paid in respect thereof an additional tax under section 5 calculated at the rate specified in clause (B) of the third Schedule, in the manner prescribed.
  - (c) under a permit granted under sub-section (9) of section 88 of the said Act read with the Motor Vehicles (All India Permit for Tourist Transport Operators) Rules, 1993 by an authority having jurisdiction outside Uttaranchal unless there has been paid in respect thereof additional tax under section 6 at the rate specified in sub-clause (b) of Article II of the Fourth Schedule, in the manner prescribed:



provided that the State Government may, by notification, increase by not more than fifty per cent, the rates of additional tax specified in the said Schedules.

- (2) For the purpose of levy and payment of tax under sub- clause (i) of clause (a) of sub-section (1), the tax payable for any two weeks or part thereof shall be 2/13th of the rate specified in the First Schedule.
- (3) If such vehicles covered under permanent/temporary permits from other states, is found plying without payment of payable taxes and additional taxes of Uttaranchal, penalty shall be equal to two times of each payable tax and additional tax, additionally.
- (4) Vehicles entering in Uttaranchal found plying without permit, Tax from such vehicles shall be realized as under--

|                    |             |
|--------------------|-------------|
| (i) Motor Cab      | Rs.600.00   |
| (ii) Maxi Cab      | Rs.750.00   |
| (iii) Omni Bus     | Rs.3000.00  |
| (iv) Goods Vehicle | Rs. 3000.00 |

And the rate of monthly additional tax on such vehicle shall be as under and realized along with 25% (twenty five percent ) penalty:-

|                   |  |
|-------------------|--|
| (i) Motor Cab     | two times of the tax under sec.88(9)                                     |
| (ii) Maxi Cab     | two times of the tax under sec.88(9)                                     |
| (iii) Omni Bus    | two times of the tax under sec. 88(9)                                    |
| (iv) Load Vehicle | two times of the payable monthly additional tax but minimum Rs. 2,000.00 |

- (5) Private vehicles being found operated as commercial vehicles, on these vehicles payable additional tax/tax shall be (on every challan or seizure)

| s.no. | the form of unauthorised operation                         | Tax payable (Rupees) | Additional Tax Payable (Rupees) |
|-------|--|----------------------|---------------------------------|
| 1     | As Taxi/ motor cab   | 1500.00              | 2000.00                         |
| 2     | As Maxi cab  | 2000.00              | 4000.00                         |
| 3     | Private service vehicle plying on hire and reward          | 3000.00              | 8000.00                         |
| 4     | Tractor (Trailer attached) carrying non agricultural goods | 2000.00              | 4000.00                         |

11. When, in respect of a transport vehicle, the tax or the additional tax becomes payable for the first time after the commencement of a quarter, the tax or additional tax payable under section 4 or section 5 or section 6, as the case may be, shall be one-third of the appropriate quarterly tax for each calender month or part thereof in respect of which the tax or additional tax is payable.

Amount payable on liability occurring for the first time -

12. (1) When any person who has paid the tax in respect of a transport vehicle, proves to the satisfaction of the Taxation Officer in the prescribed manner that the motor vehicle in respect whereof such tax has been paid, has not been used for a continuous period of one month or more since the tax was last paid, he shall be entitled to a refund of an amount equal to one-third of the rate of quarterly tax payable in respect of such vehicle for each complete calender month of such period for which such tax has been paid;

Non-use of vehicle and refund of tax (Applicable Under Sec. 4, 5 and 6 equally)



Provided that no such refund shall be admissible unless such person has surrendered the certificate of registration, the token, if any, issued in respect of the vehicle and the permit, if any, to the Taxation Officer, before the period for which such refund is claimed.

- (2) Where the operator or, as the case may be, the owner of a motor vehicle, does not intend to use his vehicle for a period of one month or more he shall, before the date the tax or additional tax, as the case may be, is due, surrender the certificate of registration, the token, if any, issued in respect of the motor vehicle and the permit, if any, to the Taxation Officer of the region where the tax or additional tax was last paid and on such surrender, no tax or additional tax under this Act shall be payable in respect of such vehicle for each complete calendar month of the period during which the vehicle remains withdrawn from use and the aforesaid documents remain surrendered with the Taxation Officer.

Provided that in case such vehicle is found plying during the period when it documents as mentioned in this sub-section remain surrendered with the Taxation Officer, such owner or operator, as the case may be, shall be liable to the tax as if the said documents were not surrendered and shall also be liable to the penalty payable under sub-section (3) of section 9.

- (3) Where the owner of a motor vehicle other than a transport vehicle, in respect whereof one-time tax has been paid under this Act proves to the satisfaction of the Taxation Officer in prescribed manner that such motor vehicle has not been used for a continuous period of one month or more, he shall be entitled to a refund of such tax at the rates specified in Part 'A' of the Second Schedule for the said period.

Provided that no such refund shall be admissible, unless the certificate or registration and the token, if any, issued in respect of the vehicle are surrendered by the owner with the Taxation Officer.

Provided further that the total amount of refund under this sub-section shall not exceed the one-time tax paid under this Act.

- (4) In calculating the amount of refund under sub-section (3) any portion of the period being less than a calendar month, shall be ignored.
- (5) The owner of a motor vehicle other than a transport vehicle, in respect whereof one-time tax has been paid under this Act shall be entitled to refund of such tax at the rate specified in Part 'B' of the Second Schedule on the ground that he has, after payment of such tax, paid tax in respect of such vehicle under any enactment relating to any tax on motor vehicles in any other State or Union Territory as a consequence of such vehicle having been brought over permanently to such other State or Union Territory or that such motor vehicle has been converted into a transport vehicle or that the registration of such motor vehicle has been cancelled.

- (6) Where any person who has paid the tax other than one-time tax in respect of an old motor vehicle, proves to the satisfaction of the Taxation Officer that the motor vehicle in respect of which such tax has been paid, has not been used for a continuous period of one calendar month or more since the tax or installment was last paid, he shall be entitled to a refund of an amount equal to one-twelfth calendar month of such period for which such tax has been paid :

Provided that no such refund shall be admissible unless such person has surrendered the certificate of registration and the token, if any, issued in respect of the vehicle to the Taxation Officer, before the period for which such refund is claimed.



- (7) An operator of a transport vehicle entitled to any refund of tax under sub-section (1), shall also be entitled to refund of such portion of the additional tax paid under section 5 or, as the case may be, under section 6, is attributable to the period for which he is entitled to refund under sub-section (1); and the amount of such refund shall be calculated on the same principle as is laid down in the said sub-section.
- (8) Where the operator, or as the case may be, the owner of a motor vehicle is unable to use his motor vehicle due to an accident of the said vehicle and the certificate of registration, the token, if any, issued in respect of the said vehicle and the permit, if any are surrendered to the Taxation Officer within a week from the date of such accident together with a copy of the first information report, such surrender shall be deemed to have been made on the date of the accident.
- (9) In case of non use of any passenger or goods vehicle due to any accident or due to detainment under any act for any specific period in police station; on an application presented before the Competent Authority within prescribed time period along with sufficient evidence, the non use of the vehicle can be accepted for a period of complete calendar month or such months by the Competent Authorities. The Competent Authorities are prescribed in accordance with tax liability limits as below, who may accept the applications from the owner/In charge of the vehicle.

|   |   |
|---|---|
| 1- Up to Rs. 10,000.00                  | Asstt. Regional Transport Officer/Tax Officer (Having Jurisdiction)                                   |
| 2- Above 10,000.00 & Up to Rs 20,000.00 | Regional Transport Officer (Having Jurisdiction)  |
| 3- Above 20,000.00 & Up to Rs.30,000.00 | Addl. Transport Commissioner or Deputy Transport Commissioner nominated by the Transport Commissioner |
| 4- Above Rs. 30,000.00                  | Transport Commissioner  |

After thorough investigations, the non use of the vehicle and liability of Tax or Additional Tax, may be decided by the competent authority.

13. (1) The owner or operator of every motor vehicle shall make a declaration in respect of it in the prescribed form and shall deliver the declaration within the prescribed time to the Taxation Officer and shall pay to him the tax or the additional tax which he appears by such declaration to be liable to pay in respect of such vehicle, as required by or under this Act. Declaration by person keeping vehicle for use
- (2) Where a motor vehicle is altered so as to render the owner or operator thereof liable to payment of enhanced tax or additional tax under section 14, such owner or operator shall make, within the prescribed time, an additional declaration in the prescribed form showing the nature of the alteration made and shall deliver it to the Taxation Officer and shall pay to him the difference in tax or additional tax payable under section 14.
14. Where any motor vehicle in respect of which the tax or additional tax has been paid is altered in such 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 operator thereof shall in respect of such vehicle be liable jointly and severally to pay the difference between the amount of tax or additional tax payable after its being so altered. Payment of difference in tax



- Record of payment of the tax in the certificate of registration and grant of token.- 15. (1) The Taxation Officer shall record the payment of tax in the certificate of registration granted in respect of the motor vehicle and in the case of a transport vehicle shall also issue a token in the prescribed form.  
(2) The Taxation Officer shall record payment of additional tax under section 5 or section 6, as the case may be, in the certificate prescribed in this behalf, to be issued by him.
- Power to stop vehicle and enter. 16. The driver of a motor vehicle shall cause the vehicle to stop and remain stationary when required so to do by the Taxation Officer, or any other Officer authorized by the State Government in this behalf, in order to enable him to carry out any duty imposed on him by or under this Act and such authority or other officer may also enter the vehicle and travel in it for doing so.
- Time table to be furnished 17. (1) Every operator of stage carriage shall, within such time and in such manner as may be prescribed, furnish to the Taxation Officer 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) Any alteration in the timings or particulars referred to in sub-section (1), shall be intimated by the operator to the Taxation Officer within fifteen days of such alteration taking effect.
- Appeal. 18. (1) Any person aggrieved by an order of the Taxation Officer made under section 12 may, within thirty days from the date of receipt of such order, prefer an appeal to the Appellate Authority.  
(2) The Appellate Authority may, after giving the appellant an opportunity of being heard pass such orders as it thinks fit.  
(3) Every order made by the Appellate Authority in an appeal under sub-section (1) shall be final.
- Punishment of offences 19. Whoever contravenes any of the provisions of this Act or the rules made thereunder shall be punishable with fine which may extend to five hundred rupees and for the second or subsequent similar offence, be punishable with fine which may extended to one thousand rupees :  
Provided that no court shall, except for reasons to be recorded in writing, impose a fine of less than five hundred rupees for any such second or subsequent offence.
- Recovery of Tax 20. (1) Arrears of any tax or additional tax or penalty payable under this Act shall be recoverable as arrears of land revenue.  
(2) The tax, the additional tax and penalty payable under this Act shall be first charge on the motor vehicle including its accessories, in respect whereof it is due.
- Power to enforce attendance of witnesses etc 21. The appellate authority, or the Taxation Officer making any inquiry under this Act shall have all such power as are vested in a civil court while trying a civil suit, in respect of,-  
(a) the summoning and enforcing of attendance of witnesses, and examining them on oath or affirmation or otherwise and the issue of commission or request to examine witnesses ;  
(b) compelling anyone for the production of any document ; and  
(c) punishing persons guilty of disobedience of orders issued in exercise of such powers referred to in the preceding clauses.
- Detention of Transport vehicle in case of non-payment of tax 22. (1) Where an officer authorized by the State Government in this behalf, has reason to believe that a transport vehicle has been or is being used by a person without payment of tax, additional tax or penalty if any, he may seize and detain the transport vehicle and for the purpose take, or cause to be



taken, such steps as may be considered, by him necessary, for the safe-custody of the transport vehicle and, in particular, require the driver of such vehicle to convey it to the nearest police station or any other place specified by him; where the custody of the vehicle shall be taken by the Police and shall keep until the order of release of the vehicle is received from a Competent Authority.

Provide that the officer seizing the vehicle, shall, within forty-eight hours of such seizure, send a report of such seizure to the concerned Taxation Officer.

(2) A Transport vehicle seized or detained under this section shall be released by the Taxation Officer immediately on payment of the tax, additional tax, penalty or other amount due for the non-payment whereof the vehicle was so seized or detained.

(3) Where the tax, additional tax, penalty or other amount due for the non-payment whereof a transport vehicle has been seized or detained under this section, is not paid under sub section (2) within the period of ninety days from the date of seizure or detention of the Vehicle, the Transport Commissioner may, without prejudice to any other action that may be taken under this Act, cause the vehicle to be sold by public auction in the manner prescribed and the sale proceeds of such vehicle shall be adjusted towards the tax, additional tax, the penalty or the other amount due in respect of such vehicle and the expenses, if any, of such auction and the balance, if any, shall be refunded to the owner or the operator of the vehicle.

23. No Civil Court shall have jurisdiction to entertain any suit or proceeding in respect of anything done, any action taken or any order or direction issued by the State Government or any other authority or officer in pursuance of any power conferred by, or in relation to its or his functions under this Act.

Bar of jurisdiction of courts

24. (1) Subject to such conditions as may be prescribed, an offence punishable under this Act may be compounded either before or after the institution of the prosecution, by the Taxation Officer or any other officer empowered by the State Government in this behalf by notification, on realization of an amount equivalent to fifty per cent of the maximum fine provided for such offence under this Act.

Compounding of offences

(2) When an offence is so compounded --

- (i) before the institution of the prosecution, the offender shall not be liable to prosecution for such offence;
- (ii) after the institution of the prosecution, the compounding shall amount to acquittal of the offender and no further proceedings shall be taken against the person of the same offence.

25. No Court shall take cognizance of an offence punishable under this Act except on a report in writing of the facts constituting such offence made by the Taxation Officer.

Cognizance of offences

26. (1) When any offence under this Act has been committed by a company, every person who, at the time other offence was committed, was in charge of and was responsible to, the company for the conduct of the business of the company, as well as the company, shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly.

Offences by Companies

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



- (2) Notwithstanding anything contained in sub-section (1) where an offence punishable under this Act has been committed by a company and it is proved that the offence has been committed with the consent or connivance of, or is attributable to any neglect on the part of, any secretary, director, manager, or other officer of the company, such secretary, director, manager, or other officer, shall also be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.
- Explanation* - For the purpose of this section -
- (a) "Company" means any corporate body and includes a firm or other association of individuals; and
- (b) "Director" in relation to a firm, means a partner in the firm.
- Protection of action taken in good faith 27. No suit, prosecution or other legal proceedings shall lie against the State Government or any of its officers or servants in respect of anything which in good faith is done or intended to be done in pursuance of this Act or any rule, order or direction made or given thereunder.
- Power of State Government to make rules 28. (1) The State Government may, by notification make rules for carrying out the purposes of this Act.
- (2) In particular and without prejudice to the generality of the foregoing power, the State Government may make rules for all or any of the following purposes, namely -
- (a) prescribing the manner and the form in which, and the authority to which, application for payment of tax or additional tax under this Act shall be presented.
- (b) prescribing the form of any certificate, declaration, notice, receipt or token and the particulars to be stated therein and the manner of exhibiting a token on a motor vehicle;
- (c) prescribing the manner in which, and the fees on payment of which, token or certificate may be granted or transferred under this Act;
- (d) prescribing generally the authorities by whom, and manner in which, any duties in respect of or incidental to the carrying into effect of the provisions of this Act, may be performed;
- (e) regulating the method of payment and recovery of the tax, additional tax and penalty;
- (f) regulating the manner in which exemptions from, and refunds of, the tax or additional tax may be claimed and granted;
- (g) Prescribing the fee for appeal and regulating the manner in which appeals may be instituted and heard;
- (h) Prescribing the manner of service of orders passed or notices issued under this Act;
- (i) Prescribing the time for, and manner of, furnishing the time table and other particulars under section 17;
- (j) Prescribing the manner in which routes are to be classified;
- (k) Prescribing the manner, which the Uttaranchal Road Transport Accidents Relief Funds shall be administered and utilised;
- (l) any other matter for which rules are to be or may be made.
- Power to remove difficulties 29. (1) The State Government may, for the purposes of removing any difficulty, by a notified order, direct that the provisions of this Act shall, during such period as may be specified in the order, have effect subject to such adaptations, whether by way of modification, addition or omission, as it may deem to be necessary or expedient;



Provided that no such order shall be made after the expiration of two years from the date of commencement of this Act.

- (2) Every order made under sub-section (1) shall be laid as soon as may be, before both the Houses of State Legislature; and the provisions of sub-section (1) of section 23-A of the Uttar Pradesh General Clauses Act, 1904 (As applicable in Uttaranchal) shall apply as they apply in respect of rules made by the State Government under any Uttaranchal Act.
  - (3) No order under sub-section (1) shall be called in question in any court on the ground that no difficulty as is referred to in sub-section (1) existed or required to be removed.
30. (1) U.P. Motor Vehicles Taxation Act 1997 (As applicable in Uttaranchal) is hereby repealed. Repeal and savings
- (2) Prior to formation of Uttaranchal State, without prejudice to the generally of section 6 of the Uttar Pradesh General Clauses Act, 1904 (As applicable in Uttaranchal), the repeal of the enactments referred to in sub-section (1) shall not affect any liability incurred before the date of such repeal and the proceedings under such enactment pending on the said date before any competent authority or court, and all proceedings relating to any such liability as aforesaid instituted after the commencement of this Act, shall be continued and disposed off as if this Act had not come into force.

## FIRST SCHEDULE

(See Section 4)

### PART "A"

Classification of vehicles other than transport vehicles with reference to which rates have been prescribed in Part B and C of this Schedule and Part A and B of the Second Schedule.

#### Article Description of Vehicles

- I. Motor Cycles (which term includes scooters and mopeds)-
  - (1) Not exceeding 80 Kilograms in weight, unladen :
  - (2) Exceeding 80 Kilograms in weight, unladen but not exceeding 500 Kilograms unladen.
- II. (1) Vehicles not being Motor cycles, constructed and used solely for the conveyance of persons and light personal luggage with seating accommodation for not more than six persons, exclusive of the driver.
  - (2) Trailers drawn by vehicles covered by this Article.
- III. Vehicles including motor cycles, weighing more than 500 kilograms in weight, unladen. constructed or adapted for use for the conveyance of more than six persons, exclusive of the driver :-
  - (1) (a) not exceeding 2,000 kilograms in weight, unladen;
  - (b) exceeding 2,000 kilograms but not exceeding 3,000 kilograms in weight, unladen;
  - (c) exceeding 3,000 kilograms but not exceeding 4,000 kilograms in weight, unladen;
  - (d) exceeding 4,000 kilograms but not exceeding 5,000 kilograms in weight, unladen,
  - (e) exceeding 5,000 kilograms in weight, unladen.
  - (2) Trailers drawn by vehicles covered by this Article.



**PART "C"**

Rates of Tax (other than one-time tax) under provision to sub-section (1) of Section 4

| Serial No. | Vehicles according to the Articles of Part "A" | Annual rate of tax  |
|------------|--|---|
| 1          | 2  | 3   |
|            |  | Rs. P.  |
| 1          | I (1)  | 90.00   |
| 2          | II (2)   | 150.00  |
| 3          | II (1)   | 500.00  |
| 4          | II (2)   | 55.00   |
| 5          | III (1) (a)                                    | 528.00  |
| 6          | III (1) (b)                                    | 748.00  |
| 7          | III (1) (c)                                    | 1034.00   |
| 8          | III (1) (d)                                    | 1210.00   |
| 9          | III (1) (e)                                    | 1210.00 + Rs. 484.00 for every 1,000 Kilograms or part thereof in excess of 5,000 Kilograms |
| 10         | III (2)  | 110.00  |

Provided that the rates of tax in respect of all motor vehicles driven by petrol /diesel shall be double of the rates specified in Articles I,II and III of this part except in respect of the following classes of owners, namely :-

- an individual;
- a Municipal Council, Municipal Corporation, Zila Panchayat, Nagar Panchayat or Kshettra Panchayat ;
- a University established by or under any law ;
- any recognized educational institution ;
- any public charitable trust ;
- any other class of persons using motor vehicles for public purposes specified by the State Government in this behalf by notification :

**PART "D"**

Rates of Tax on Transport Vehicles under Sub-section (2) of Section 4

| Article | Description of Vehicles  | Rate of Tax per Quarter |
|---------|--|-------------------------|
| 1       | 2  | 3                       |
| 1.      | Vehicles plying for the conveyance of passengers and light personal luggage of passengers                  | Rs. P.                  |
| (1)     | with seating capacity for not more than three persons exclusive of the driver;                             | 95.00                   |
| (2)     | with seating capacity for four persons exclusive of the driver;  | 185.00                  |
| (3)     | with seating capacity for more than four but not more than six persons exclusive of the driver;            |                         |
|         | (a) three-wheelers   | 185.00                  |
|         | (b) others;  | 230.00                  |
| (4)     | with seating capacity for more than six persons but not more than twelve persons exclusive of the driver : |                         |
|         | (a) if intended for use on "A-Class" route   | 350.00                  |
|         | (b) if intended for use on "B-Class" route   | (201.00)                |



# PART "B"

## Rates of one time tax on Petrol/ Diesel vehicles under sub-section (I) of Section 4 Rates of one time tax in Rupees

| Sl No | Vehicle according to the Articles of Part "A" | Registered on or after the date 9.11.98   | Registered in the year 1987 and on or after 1.1.88 upto 8.11.98                   | Registered in the year 1986   | Registered in the year 1985   | Registered in the year 1984   | Registered in the year 1983   | Registered in the year 1982   | Registered in the year 1981   | Registered in the year 1980   | Registered in the year 1979   | Registered in the year 1978  | Registered in the year 1977 or prior thereto                                     |
|-------|---|---|---|---|---|---|---|---|---|---|---|--|--|
| 1     | 2   | 3   | 4   | 5   | 6   | 7   | 8   | 9   | 10  | 11  | 12  | 13   | 14   |
| 1     | I(1)  | 800.00  | 634.00  | 475.00  | 316.00  | 158.00  | 158.00  | 158.00  | 158.00  | 158.00  | 158.00  | 158.00   | 158.00   |
| 2     | I(2)  | 1500.00   | 1350.00   | 1200.00   | 1050.00   | 900.00  | 750.00  | 600.00  | 450.00  | 300.00  | 163.00  | 163.00   | 163.00   |
| 3     | II(1)   | 2.5% of cost of vehicle or minimum 5,000.00   | 4589.00   | 4180.00   | 3770.00   | 3361.00   | 2950.00   | 2539.00   | 2138.00   | 1720.00   | 1311.00   | 900.00   | 489.00   |
| 4     | II(2)   | 605.00  | 557.00  | 508.00  | 460.00  | 411.00  | 363.00  | 315.00  | 266.00  | 218.00  | 169.00  | 121.00   | 73.00  |
| 5     | III(i)(a)                                     | 2.5% of cost of vehicle   | 5324.00   | 4840.00   | 4356.00   | 3872.00   | 3388.00   | 2904.00   | 2420.00   | 1936.00   | 1452.00   | 968.00   | 484.00   |
| 6     | III(i)(b)                                     | 2.5% of cost of vehicle   | 7550.00   | 6873.00   | 6195.00   | 5518.00   | 4840.00   | 4162.00   | 3485.00   | 2807.00   | 2130.00   | 1452.00  | 774.00   |
| 7     | III(i)(c)                                     | 2.5% of cost of vehicle   | 10430.00  | 9486.00   | 8543.00   | 7599.00   | 6655.00   | 5711.00   | 4767.00   | 3824.00   | 2880.00   | 1936.00  | 992.00   |
| 8     | III(i)(d)                                     | 2.5% of cost of vehicle   | 12209.00  | 11108.00  | 10007.00  | 8906.00   | 7805.00   | 6703.00   | 5602.00   | 4501.00   | 3400.00   | 2299.00  | 1198.00  |
| 9     | III(i)(e)                                     | 2.5% of cost of vehicle plus 5324.00 for every 1000 Kilograms or part thereof in excess of 5000 Kilograms | plus 4888.00 for every 1000 Kilograms or part thereof in excess of 5000 Kilograms | plus 4453.00 for every 1000 Kilograms or part thereof in excess of 5000 Kilograms | plus 4017.00 for every 1000 Kilograms or part thereof in excess of 5000 Kilograms | plus 3582.00 for every 1000 Kilograms or part thereof in excess of 5000 Kilograms | plus 3146.00 for every 1000 Kilograms or part thereof in excess of 5000 Kilograms | plus 2710.00 for every 1000 Kilograms or part thereof in excess of 5000 Kilograms | plus 2275.00 for every 1000 Kilograms or part thereof in excess of 5000 Kilograms | plus 1839.00 for every 1000 Kilograms or part thereof in excess of 5000 Kilograms | plus 1404.00 for every 1000 Kilograms or part thereof in excess of 5000 Kilograms | plus 968.00 for every 1000 Kilograms or part thereof in excess of 5000 Kilograms | plus 532.00 for every 1000 Kilograms or part thereof in excess of 5000 Kilograms |
| 10    | III(2)  | 1210.00   | 1113.00   | 1016.00   | 920.00  | 823.00  | 726.00  | 629.00  | 532.00  | 436.00  | 339.00  | 242.00   | 145.00   |

Provided that the rate of tax in respect of all motor vehicles driven by petrol or diesel shall be double of the rates specified against Articles I, II and III or this Part except in respect of the following classes of owners, namely :-  
(a) an individual;  
(b) a municipal Council, Municipal Corporation, Zila Panchayat, Nagar Panchayat or Kshetra Panchayat;  
(c) a University established by or under any law;  
(d) any recognised educational institution;  
(e) any public charitable trust;  
(f) any other class of persons using motor vehicles for public purposes specified by the State Government in this behalf by notifications.



| 1   | 2   | 3   |
|---|---|---|
| (5)   | with seating capacity for more than twelve persons but not more than twenty persons exclusive of the driver;  |   |
| (a)   | if intended for use on "A-Class" route;   |   |
| (i)   | for the first twelve seats  | 350.00  |
| (ii)  | for every additional seat   | 30.00   |
| (b)   | if intended for use on "B-Class" route;   |   |
| (i)   | for the first twelve seats  | (201.00)  |
| (ii)  | for every additional seat   | (8.00)  |
| (6)   | with seating capacity for more than twenty persons but not more than thirty five persons exclusive of the driver;   |   |
| (a)   | if intended for use on "A-Class" route;   |   |
| (i)   | for the first twenty seats  | 590.00  |
| (ii)  | for every additional seat   | 35.00   |
| (b)   | if intended for use on "B-Class" route;   |   |
| (i)   | for the first twenty seats  | (265.00)  |
| (ii)  | for every additional seat   | (11.50)   |
| (7)   | with seating capacity for more than thirty-five persons exclusive of the driver :   |   |
| (a)   | if intended for use on "A-Class" route  | Rs1115.00 +<br>Rs.45.00 for<br>every seat in<br>excess of thirty<br>five seats    |
| (b)   | if intended for use on "B-Class" route  | (Rs.438.00 +<br>Rs.17.00) for<br>every seat in<br>excess of thirty-<br>five seats |
| <b>Explanation :</b> For the purpose of this Article, fifty per cent of the sanctioned standing capacity, if any, shall be reckoned as additional capacity. |   |   |
| II.   | Vehicles plying for hire for the conveyance of limited number of passengers and the transport of a limited quantity of passengers goods, the tax payable under Article I in respect of the authorized number of passenger seats in addition to tax for every metric ton of the (gross vehicle weight) of the vehicle, or part thereof. Goods allowed as defined in M.V. Act 1988 U/s (2) Sub-section (13) | 45.00   |
| III.  | Vehicles plying for transport of goods only excluding trailers attached to tractors, which trailers are used solely for agricultural purposes, for every metric ton of the (gross vehicle weight) of the vehicle, or part thereof;  |   |
| (i)   | for one region;   | 70.00   |
| (ii)  | for more than one region  | 85.00   |
| IV.   | Tractor by which trailer is drawn and which is used for purposes other than agricultural purposes- tax in addition to the tax paid in respect of the trailers drawn by it :   | 45.00   |

**Explanation :**

- (1) Where any motor vehicle is used for various purposes or in such a manner as to cause it to be taxable under more than one Article on this Schedule, the tax payable shall be at the highest appropriate rate.



- (2) Where a motor vehicle is equipped with sleeping berths, each sleeping berth shall, for the purposes of Article I and II to this part be regarded as the equivalent of two passenger seats.
- (3) Every trailer attached to or drawn by a motor vehicle, which is taxable under any of the Article II, III and IV of this part be regarded as a separate motor vehicle liable to appropriate tax as specified in that Article.

## SECOND SCHEDULE

(See Section 12)

### PART "A"

Rates of refund of one time tax under sub-section (3) of Section 12

| Serial No. | Vehicles according to the Articles of Part "A" of the First Schedule | Amount to be refunded for each month of non-use of the motor vehicle (in Rupees)       |
|------------|--|--|
| 1          | 2  | 3  |
| 1          | I(1)   | 3.00   |
| 2          | I(2)   | 5.00   |
| 3          | II(1)  | 20.00  |
| 4          | II(2)  | 2.00   |
| 5          | III(1)(a)  | 24.00  |
| 6          | III(1)(b)  | 34.00  |
| 7          | III(1)(c)  | 47.00  |
| 8          | III(1)(d)  | 55.00  |
| 9          | III(1)(e)  | 55.00 + Rs.22.00 for every 1000 kilograms or part thereof in excess of 5000 kilograms. |
| 10         | III(2)   | 5.00   |

Provided that the rates of refund shall be double of the amounts specified above in respect of all, vehicles in respect where of tax at double rate have been paid under the provision of Part "B" of the First Schedule.



### PART "B"

#### Rates of refund of one-time tax under sub-section (5) of Section 12

Amount to be refunded (in Rupees) in case the age of the vehicles from the month of its original registration is

| Sl. No. | Vehicle according to the Articles of Part "A" of 1st Schedule | Not more than one year | more than one year but not more than two years | more than two years but not more than three years | more than three years but not more than four years | more than four years but not more than five years | more than five years but not more than six years | more than six years but not more than seven years | more than seven years but not more than eight years | more than eight years but not more than nine years | more than nine years but not more than ten years | more than ten years but not more than eleven years |
|---------|---|------------------------|--|---|--|---|--|---|---|--|--|--|
| 1       | 2   | 3                      | 4  | 5   | 6  | 7   | 8  | 9   | 10  | 11   | 12   | 13   |
| 1       | II(1)   | 475.00                 | 317.00   | 158.00  | NIL  | NIL   | NIL  | NIL   | NIL   | NIL  | NIL  | NIL  |
| 2       | II(2)   | 1200.00                | 1050.00  | 900.00  | 750.00   | 600.00  | 450.00   | 300.00  | 168.00  | NIL  | NIL  | NIL  |
| 3       | III(1)  | 4180.00                | 3770.00  | 3361.00   | 2950.00  | 2539.00   | 2130.00  | 1720.00   | 1311.00   | 900.00   | 489.00   | NIL  |
| 4       | III(2)  | 508.00                 | 460.00   | 411.00  | 363.00   | 315.00  | 266.00   | 218.00  | 169.00  | 121.00   | 73.00  | NIL  |
| 5       | III(4a)   | 4840.00                | 4356.00  | 3872.00   | 3388.00  | 2904.00   | 2420.00  | 1936.00   | 1452.00   | 968.00   | 484.00   | NIL  |
| 6       | III(4b)   | 6873.00                | 6195.00  | 5518.00   | 4840.00  | 4162.00   | 3485.00  | 2807.00   | 2130.00   | 1452.00  | 774.00   | NIL  |
| 7       | III(4c)   | 9486.00                | 7543.00  | 5599.00   | 6655.00  | 5711.00   | 4767.00  | 3824.00   | 2880.00   | 1936.00  | 992.00   | NIL  |
| 8       | III(4d)   | 11108.00               | 10007.00                                       | 8906.00   | 7805.00  | 6703.00   | 5602.00  | 4501.00   | 3400.00   | 2299.00  | 1198.00  | NIL  |
| 9       | III(4e)   | 11108.00               | 10007.00                                       | 8906.00   | 7805.00  | 6703.00   | 5602.00  | 4501.00   | 3400.00   | 2299.00  | 1198.00  | NIL  |
|         |   | plus                   | plus   | plus  | plus   | plus  | plus   | plus  | plus  | plus   | plus   | plus   |
|         |   | 4451.00                | 4017.00  | 3582.00   | 3146.00  | 2710.00   | 2275.00  | 1839.00   | 1404.00   | 968.00   | 532.00   | NIL  |
|         |   | for every              | for every                                      | for every   | for every  | for every   | for every  | for every   | for every   | for every  | for every  | for every  |
|         |   | 1000                   | 1000   | 1000  | 1000   | 1000  | 1000   | 1000  | 1000  | 1000   | 1000   | 1000   |
|         |   | Kilograms              | Kilograms                                      | Kilograms   | Kilograms  | Kilograms   | Kilograms  | Kilograms   | Kilograms   | Kilograms  | Kilograms  | Kilograms  |
|         |   | or part                | or part  | or part   | or part  | or part   | or part  | or part   | or part   | or part  | or part  | or part  |
|         |   | thereof in             | thereof in                                     | thereof in  | thereof in   | thereof in  | thereof in                                       | thereof in  | thereof in  | thereof in   | thereof in                                       | thereof in   |
|         |   | excess of              | excess of                                      | excess of   | excess of  | excess of   | excess of  | excess of   | excess of   | excess of  | excess of  | excess of  |
|         |   | 5000                   | 5000   | 5000  | 5000   | 5000  | 5000   | 5000  | 5000  | 5000   | 5000   | 5000   |
|         |   | Kilograms              | Kilograms                                      | Kilograms   | Kilograms  | Kilograms   | Kilograms  | Kilograms   | Kilograms   | Kilograms  | Kilograms  | Kilograms  |
| 10.     | III(2)  | 1016.00                | 920.00   | 823.00  | 726.00   | 629.00  | 532.00   | 436.00  | 339.00  | 242.00   | 145.00   | NIL  |

Provided that the rates of refund shall be double of the amounts specified above in respect of all vehicles in respect whereof tax at double rate has been paid under the provisos to Part 'B' of the first schedule.

### THIRD SCHEDULE

(See Section 5)

*Rates of additional Tax on goods carriages*

#### (A) Additional tax on Goods Carriages operating on hill routes and plain routes:

| Article | Area of Operation     | Rate of Additional tax per quarter   |
|---------|-----------------------|--|
| 1       | 2                     | 3  |
| I.      | Hill routes           | Rs.210.00 per metric ton of the gross vehicle weight of the vehicle or part thereof. |
| II.     | Plains routes of U.A. | Rs.85.00 per metric ton of the gross vehicle weight of the vehicle or part thereof.  |

Provided that the rate of additional tax in respect of the goods carriages carrying exclusively agricultural produce, minerals and petroleum goods shall be half of the rates specified against Articles I and II

#### *Explanations :*

- (1) Where any motor vehicle is taxable under more than one Article of this Schedule, the Additional Tax is payable at the highest appropriate rate.
  - (2) The term "hill routes" means all roads lying within Pithoragarh, Almora, Chamoli, (Uttarkashi, Rudra Prayag, Champawat, Bageshwar, and Tehri Garhwal) districts. Tehsil Chakrata of Dehradun district and those portion of Nainital, Udham Singh Nagar and Garhwal districts which lie on the north of the base of foot hills from Tanakpur in the east right along Kathgodam, Ramnagar, Kotdwara to Luxman Jhula in the West and also all roads beyond municipal limits of Dehradun town towards Mussoorie side.
- (B) Additional Tax on a goods carriage operating under national permit ranted under sub-section (12) of section 88 of the Motor Vehicles Act, 1988 by a State other than the State of Uttaranchal or a Union Territory shall be Rs.5,000.00 for each year or part thereof.

### FOURTH SCHEDULE

(See section 6)

*Rates of Additional Tax on stage carriage.*

#### Article-1

- (a) The rate of additional tax per seat

| sl. no. | Distance run in a quarter<br>(in Kms.)    | Amount of Quarterly Tax<br>(For every type of classified route)             |
|---------|---|---|
| 1       | Upto 4500 Kms.                            | For plain routes Rs. 154.00 per seat<br>For Hill routes Rs. 146.00 per seat |
| 2       | For each Kilometer<br>exceeding 4500 Kms. | Rs. 0.04 per seat per Kilometer to be added<br>to amount of sl. no. 1       |

Provided that the additional tax on a state carriage operating within the limits of a corporation or a municipality shall be Rupees 4620/- per quarter in respect of a stage carriage having not more than 35 seats and Rupees 6.600/- per quarter in respect of a stage carriage having more than 35 seats.



(b) Rates of additional tax on stage carriages covered by temporary permits issued for the conveyance of passengers on special occasions such as to and from fairs and religious gatherings and for marriage parties, tourist parties or such other reserved parties.

- |   |   |
|---|---|
| (i) for vehicles with seating capacity for not more than 42 persons exclusive of the driver and conductor | Rs.200.00 per day in addition to the tax payable under clause (a) of Article I for the number of days for which the temporary permit is issued. |
| (ii) For vehicles with seating capacity for more than 42 persons, exclusive of the driver and conductor   | Rs.225.00 per day in addition to the tax payable under clause (a) of Article I for the number of days for which the temporary permit is issued. |

Provided that the rates of additional tax on express, semi-deluxe, deluxe and air conditioned stage carriage shall be --

- |                      |  |
|----------------------|--|
| (i) express          | Five percent higher than the rates under clause (a) or clause (b) of Article I, as the case may be.    |
| (ii) semi deluxe     | Eight per cent higher than the rates under clause (a) or clause (b) of Article I, as the case may be.  |
| (iii) deluxe         | Twenty per cent higher than the rates under clause (a) or clause (b) of Article I, as the case may be. |
| (iv) air conditioned | Fifty per cent higher than the rates under clause (a) or clause (b) of Article I, as the case may be.  |

(Provided further that for calculation of additional tax under clause (b) the number of days a stage carriage covered by the temporary permit is operated out of Uttar Pradesh shall not be taken into account)

#### Article 2.

- (a) covered by permits issued under section 74, 87 and of sub-section (9) of section 88 of the Motor Vehicles Act, 1988 by authorities having jurisdiction within Uttaranchal (not covered by any temporary/permanent stage carriage permit):-

| Sub-clause. | Type of vehicle   | Rate of Additional Tax per seat per month (in rupees) |
|-------------|---|---|
| 1           | Motor Cab with seating capacity not more than three exclusive of driver   | 30.00   |
| 1-a         | Three wheeler Motor Cab with seating capacity more than three persons but not more than six persons exclusive of the driver | 30.00   |
| 1-b         | Motor Cab other than specified in sub-clause (I) and (I-a)  | 85.00   |
| 2           | Maxi Cab  | 125.00  |
| 3           | for vehicles with seating capacity more than 12 persons but not more than 20 persons exclusive of the driver and conductor  | 160.00  |
| 4           | for vehicles with seating capacity more than 20 persons but not more than 41 persons exclusive of the driver and conductor. | 160.00  |
| 5           | for vehicles with seating capacity of 42 persons and above exclusive of the driver and conductor                            | 160.00  |
| 6           | for Semi deluxe bus   | 200.00  |
| 7           | for deluxe bus  | 225.00  |
| 8           | for air conditioned bus   | 255.00  |

(b) In respect of contractual vehicles covered by permits issued by the authorities other than the authorities having jurisdiction in Uttaranchal under sub-sec (9) of section 88 of the Motor Vehicle Act, 1988.

|  | Amount of Quarterly<br>Tax (in Rupees) |
|--|--|
| (i) Motor Cab  | 900.00                                 |
| (ii) Maxi Cub  | 5,100.00                               |
| (iii) Omni Bus<br>(including upto 42 seat<br>Deluxe Air Conditioned) | 15,000.00                              |

*Explanations :* (1) The total quarterly tax payable under this Schedule on a stage carriage shall be such number of times of the rates given under Articles I above, as the maximum number of seats permitted by the Registering Authority under the relevant provisions of the Motor Vehicles Act, 1988. For this purpose, fifty per cent of the sanctioned standing capacity, if any, of a stage carriage shall be reckoned as additional seating capacity, with the fraction of a seat being counted as one seat.

(2) The quarterly run distance of a stage carriage under sub-clause (a) of the Articles I of this Schedule shall be such numbers of one way trips as are permitted under the conditions of the permit multiplied by the total kilometers involved in one such trip.

(3) Until such time as the timings and trips are fixed by the State Transport Authority or the Regional Transport Authority, as the case may be, an operator shall pay additional tax on the quarterly run distance to be arrived at on the basis of trips operated by the vehicle prior to the enforcement of this Act.

(4) 'Express Stage-carriage' means a stages carriage which -

(a) operates on a route length of not less than 200 kilometers and stops only at District and Tehsil headquarters.

(b) confirms to the following specifications :-

(i) should have a minimum area of 40x38.5 centimetres measured on the straight lines along and at right angle to the front of each seat;

(ii) should be provided with 9 centimetre thick seat cushion;

(iii) should be provided with back rest of height of 56 centimetres with 2.5 centimetres thick cushion with terrycot rexine cover and head rest of 40/15.24 centimetres x 23 centimetres.

(II) Seating arrangement : Seating layout should be three and two on either side, all seats facing forward with a clear space of not less than 66.2 centimetres between the back of seats within 28 Centimetres leg space.

(III) Windows : 113 centimetres wide fitted with safety glasses conforming to the specifications laid down in Rule 100 of the Central Motor Vehicles Rules 1989.

(IV) Drive's Cabin : Drive's Cabin should be half partitioned, and

(V) Should have the facilities of an audio system and internal fluorescent tube-lighting.

(5) Semi-deluxe stage carriage means a stage carriage with conforms to the following specifications :-

(1) each passenger's seat :-

(i) should have a minimum area of 40x40 centimetres on the straight lines along and at the right angle to the front of each seat;

(ii) should be provided with seat cushion of 9 centimetres;

(iii) should be provided with back rest of the height of 61 centimetres with 5 centimetres thick cushion with foam rexine cover and head rest of 40/17.78 centimetres x 26.67 centimetres.



- (II) Seating arrangement : Seating layout should be three and two on either side, all seats facing forward with a clear space of not less than 71.2 centimetres between the back of seats with 30 centimetres leg space.
- (III) Windows : 142.5 centimetres wide fitted with safety glasses conforming to the specifications laid down in rule 100 of Central Motor Vehicles rules 1989.
- (IV) Driver's Cabin : Driver's cabin should be half partitioned, and
- (V) Should have the facilities of an audio system and internal fluorescent tube lighting.
- (6) "Deluxe stage carriage" or "Deluxe bus" means a bus which conforms to the following specifications :
- (I) Each passenger's seat -
- should have a minimum area of 45.8x45.8 centimeters measured on the straight lines along and at the right angle to the front of each seat;
  - should be provided with seat cushion of 10 centimeters;
  - should be provided with back rest of the height of 71.2 centimeters with 5 centimeters thick cushion with foam rexine cover or tapestry cover and head rest of 40/17.78 centimeters x 26.67 centimeters.
- (II) Seating arrangement : Seating layout should be two and two on either side, all seats facing forward with a clear space of not less than 71.2 centimeters between the back of seats with 38 centimeters leg space.
- (III) Windows : 142.5 centimeters wide fitted with filmed safety glasses conforming to the specifications laid down by the Bureau of Indian Standards.
- (IV) Driver's Cabin : Driver's cabin should be half partitioned, and
- (V) Should have the facilities of an audio system and internal fluorescent tube lighting.
- (7) For the purposes of this schedule, seat will not include the drivers and the conductor's seat.
- (8) Where any motor vehicle is taxable under more than one of the Articles of this Schedule, the additional tax payable shall be at the highest appropriate rate.
- (9) Hills mean and includes -
- district of Pithoragarh, Almora, Chamoli, Uttarkashi, Rudra-Prayag, Champawat, Bageshwar and Tehri Garhwal;
  - Tehsil of Chakrata of district Dehradun;
  - those portions of Nainital, Udham Singh Nagar and Garhwal districts which lie on the north of the base of foot hills from Tanakpur in the east right along Kathgodam, Ramnagar, Kotdwara to Laxman Jhula in the west; and
  - area lying towards Mussoorie outside the municipal limits of Dehradun.
- (10) (a) In this Schedule, the expressions 'Corporation' and 'Municipality' shall have the meanings respectively assigned to them in the Uttar Pradesh Municipal Corporation Act, 1959 (As applicable in Uttaranchal), and the Uttar Pradesh Municipalities Act, 1916 (As applicable in Uttaranchal).
- (b) The public service vehicle which plies under a contract either in any Industrial Establishment/ Educational Institution under a valid permit thereof to transport its staff and school going children within the limits prescribed in the permit for the vehicle, the Additional Tax shall be liable at the rate below on quarterly basis-
- |                     |                               |
|---------------------|-------------------------------|
| (i) Upto 35 seats   | Rs.4620.00 (including driver) |
| (ii) above 35 seats | Rs.6600.00 (including driver) |

### FIFTH SCHEDULE

(See section 6)

Formula of Additional Tax payable by the any State Road Transport Undertaking, under section 6:

$$\frac{G \times 21}{121}$$

In this Schedule - "G" stands for gross receipts of the State Road Transport undertaking in the state of Uttaranchal on account of passenger traffic during any calendar month.

### SIXTH SCHEDULE

(See sec. 10)

The rates of additional tax payable under sec. 10 by the goods carriages and contract carriages plying under temporary permits granted by authorities having jurisdiction outside Uttaranchal.

|   |   |
|---|---|
| (i) Goods Vehicle                                   | under temporary permit for the number of days of plying of goods vehicle in Uttaranchal every day |
| (1) Light Goods Vehicle                             | Rs. 50.00   |
| (2) Medium Goods Vehicle                            | Rs. 75.00   |
| (3) Heavy Goods Vehicle                             | Rs. 100.00  |
| (ii) Public service vehicle<br>(Contract Carriages) | Amount of Additional Tax<br>(for each seat each day, Excluding driver seat)<br>(as per permit)    |
| (1) Ordinary/ Semi deluxe vehicle                   | 30.00   |
| (2) Deluxe Bus                                      | 40.00   |
| (3) AirConditioned vehicle                          | 45.00   |

*Explanation:* for the purpose of this schedule Deluxe Bus will mean the same as given in the explanation 6 of the fourth schedule for it.

Adjustment of the excess amount of additional tax paid:

- The amount of additional tax paid under the principal Act, in respect of a vehicle in excess of the amount of additional tax payable at the rate specified in the Fourth Schedule to the principal Act as amended by the this Act, shall be adjustable towards the additional tax that may be payable in respect of the vehicle for the quarter or month, as the case may be, next following.)
- As the Treasury Head of Tax and Additional Tax is same, so the excess Tax or Additional Tax can be adjusted where it is found desirable under special circumstances.