

द्वितीय अनुसूची

(धारा 14 देखिये)

क्र० सं०	विवरण	शर्तें और अपवाद
1	2	3
1	भारत के राष्ट्रपति, उपराष्ट्रपति, भारत संघ की रक्षा सेवायें, राजनयिक, केन्द्र सरकार, मा० उच्चतम न्यायालय, समस्त उच्च न्यायालय से सम्बन्धित मोटरयान।	—
2	विभिन्न प्रदेशों मंत्रिगण/राज्य मंत्रिगण/उपमंत्रिगण, विधान सभा के अध्यक्ष/उपाध्यक्ष, राज्य विधान परिषद् के सभापति/उपसभापति से सम्बन्धित मोटरयान।	—
3	अग्निशमन से सम्बन्धित मोटरयान, एम्बुलेंस, शारीरिक रूप से निशक्त व्यक्तियों के उपयोग के लिये विशेष रूप से बनाई गयी मोटरयान	—
4	मोटर साइकिल और स्कूटर; और, कृषि प्रयोजन हेतु ट्रैक्टर (जब कृषि कार्य के लिये प्रयुक्त हो)।	—
5	उत्तराखण्ड राज्य में पंजीकृत सभी प्रकार के मोटरयान।	—

आज्ञा से,

डी० पी० गैरोला,
प्रमुख सचिव।

No. 34/XXXVI(3)/2013/60(1)/2012

Dated Dehradun, January 28, 2013**NOTIFICATION****Miscellaneous**

In pursuance of the provisions 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 Uttarakhand Transport and Civic Infrastructure Cess Act, 2012' (Adhiniyam Sankhya 06 of 2013).

As Passed by the Uttarakhand Legislative Assembly and assented to by the Governor on 24 January, 2013.

**THE UTTARAKHAND TRANSPORT AND CIVIC INFRASTRUCTURE CESS
ACT, 2012**

[Uttarakhand Act No. 06 of 2013]

An

Act

to provide for the levy and collection of Transport and Civic Infrastructure Cess on motor vehicles passing over any road infrastructure in Uttarakhand.

(As passed by the Uttarakhand Legislative Assembly in the Sixty-three Year of the republic of India.)

**Short title,
extent and
commencement**

1. (1) This Act may be called the Uttarakhand Transport and Civic Infrastructure Cess Act, 2012.
- (2) It shall extend to the whole of Uttarakhand.
- (3) It shall be deemed to have come into force on October 15, 2012.

Definitions

2. In this Act, unless the context otherwise requires-
 - (a) “**barrier**” means a barrier established under section 7 of this Act;
 - (b) “**Cess**” means the Transport and Civic Infrastructure Cess;
 - (c) “**Cess Inspector**” means the person authorised by the State Government to collect cess in respect of any motor vehicle passing over any road infrastructure and includes-
 - (i) every Government servant posted at a barrier in connection with the collection of cess; and
 - (ii) employed by him as his agent for every lessee or the person collection of cess under section 4;
 - (d) “**Collecting authority**” means any person appointed by the State Government for the purpose of section 11;
 - (e) “**Commissioner**” means Transport Commissioner, Uttarakhand;
 - (f) “**lessee**” means a person to whom the lease of the right to collect cess has been granted under section 4;
 - (g) “**light motor vehicle**” means a motor car or van or jeep or gypsy the unladen weight of which does not exceed 7500 kilograms;

- (h) **"motor vehicle"** means any laden or unladen vehicle designed to be driven under its own power including a motor vehicle as defined in clause (28) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988) but does not include a cart or bicycle;
- (i) **"notification"** means notification published under appropriate authority in the Official Gazette;
- (j) **"Official Gazette"** means the "Sarkari Gazette" of Uttarakhand;
- (k) **"Road Infrastructure"** means roads, tunnels, flyovers, bridges, underground roads, approach or link roads or by-passes and includes other services and facilities ancillary thereto;
- (l) **"Schedule"** means Schedule appended to this Act;
- (m) **"State Government"** or **"Government"** means the Government of Uttarakhand;
- (n) **"token"** means proof of collection of cess at the rates specified in columns (4) and (5) of the Schedule.

**Rate of cess
and its
payment**

3. (1) There shall be levied and paid to the State Government on every motor vehicle specified in column (2) of the Schedule-I to this Act, for the use of any road infrastructure, a cess at the rate specified against each motor vehicle in columns (3), (4) and (5) thereof.
- (2) The State Government may subject to the condition of previous publication, by notification add to or delete any class of vehicles from column (2) of the Schedule-I and amend the rate of cess specified in columns (3), (4) and (5) thereof and thereupon the said Schedule-I, shall stand amended accordingly:

Provided that the rate of cess shall not be increased at any one time by more than 100% of the rate specified in the Schedule-I.
- (3) Every notification issued under sub-section (2) shall, as soon as may be, after it is issued, be laid on the Table of the Legislative Assembly.
- (4) Every person in charge of motor vehicle for using any road infrastructure shall pay to the Inspector posted at the barrier the

cess and shall obtain a receipt from him in token of having paid the amount specified therein.

- (5) The motor vehicle, which has paid cess under sub-section (4) at any barrier in the State, shall not be required to pay cess again while crossing any other barrier established under this Act within the period for which the cess is paid.
- (6) Daily receipt shall be valid for 24 hours and the period shall be counted from crossing the first barrier.
- (7) Quarterly token shall be valid for the quarter beginning with the 1st January, April, July and October of each year.
- (8) The annual token shall be valid for the financial year for which it is issued.

**Power of the
State
Government to
lease the right
to collect cess**

4. (1) The State Government may, with effect from such date as it may by notification specify, lease to any person the right to collect cess levied under section 3, on motor vehicles passing over any road infrastructure, by auction or tender or combination of both, or any other mode for any financial year or part thereof, on such terms and conditions as the Commissioner may, subject to approval of the State Government, determine.
- (2) For the purpose of grant of lease under sub section (1), the Commissioner shall, after taking into consideration the receipts of the cess or the preceding year or any part thereof and the rates of cess applicable for the lease period assess aggregate amount of cess likely to be recovered at a barrier during the period of lease.
- (3) The lessee shall be required to furnish such security for due fulfilment of the terms and conditions of the lease as the Commissioner may direct.
- (4) Any sum (including penalty, interest or costs of the proceedings) payable by the lessee under a lease granted under sub-section (1), if not paid by the due date, shall be recoverable as arrears of land revenue.

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| Servants etc. to be public servants | 5. | All persons appointed under this Act shall be deemed to be public servants within the meaning of section 21 of the Indian Penal Code. |
| Power of Cess Inspector | 6. | The driver of a motor vehicle shall cause the vehicle to stop when required to do so by the Cess Inspector to enable him to carry out any of the duties imposed on him under this Act. |
| Establishment of barriers | 7. | The State Government may, from time to time, by notification in the Official Gazette, establish or remove barriers on any road infrastructure, for the purpose of this Act. |
| Exhibition of table of cess and statement of penalties | 8. | A table of the cess authorised to be taken at any barrier shall be put in a conspicuous place near such barrier legibly written or printed in Hindi and English words and figures, to which shall be annexed, written or printed in like manner, a statement of penalties for refusing to pay the cess and for taking unlawfully any cess. |
| Assistance to Cess Inspectors by police officers | 9. | All police officers shall be bound to assist the Cess Inspectors, when required, in the execution of this Act; and, for the purpose, shall have the same powers which they have in the exercise of their ordinary police duties. |
| Procedure in case of non-payment of cess | 10. | In case of non-payment of such cess on demand, the person appointed to collect the same may detain the motor vehicle until the cess is paid. |
| Establishment of Mobile Squads | 11. | (1) The State Government may, by notification, order the establishment of Mobile Squads for checking of the vehicles to ensure collection of the cess and prevent evasion and the Mobile Squads so established shall be under the charge of an officer of the |

Government, who shall be a collecting authority under this Act.

- (2) When so required by the collecting authority, the driver or the person-in-charge of the motor vehicle shall stop the motor vehicle and keep it stationary as long as may be necessary, and allow the collecting authority to examine receipt or token of payment of cess paid and the driver or the person-in-charge of such motor vehicle shall also furnish such other information as may be required by the collecting authority.
- (3) The driver or person-in-charge of the motor vehicle shall keep in the vehicle the receipt of payment of cess at least upto 72 hours of last entry into the territory of the State of Uttarakhand and the token upto 15 days of its expiry, and on demand shall produce it to the collecting authority.
- (4) If the driver or the person-in-charge of the motor vehicle fails to produce the receipt of payment of cess or token, as required under sub-section (3), then the collecting authority shall recover the cess at the place of inspection at the rate specified under column (3) of the Schedule:

Provided that in addition to the cess, the Collecting authority shall recover a collection fee of equal to 4 times the rates specified under column (3) of the Schedule.

- (5) Notwithstanding anything contained in sub-section (4), the collecting authority may also order detention of the motor vehicle, including the goods, if any, being carried therein, for such period as may reasonably be necessary and shall allow the same to proceed only after the driver or the person-in-charge of the motor vehicle making payment of the cess and the amount of collection fee imposed under this section or furnishing to his satisfaction a security or executing a bond with or without sureties for securing the amount of cess and collection fee.

Penalties**12. (1) Whosoever:-**

- (a) attempts to cross any barrier without compliance with the provisions of this Act, or
- (b) contravenes any other provision of this Act or the rules made there under or any order or direction made under any such provision or rule, shall be liable, on conviction, to a fine which may extend to five hundred rupees.

(2) No magistrate shall take cognisance of any offence under this Act except on a complaint in writing, made by the Cess Inspector.

Bar to proceedings

13. No suit, prosecution or other legal proceeding shall lie against any person, authorised to act by or under this Act, for anything done or purporting to have been made, in good faith, under this Act or the rules made there under.

Exemptions

14. (1) No cess shall be payable and charged on the vehicles specified in column (2) of the Schedule-II for the use of any road infrastructure, subject to the conditions and exceptions, if any, set out in column (3) thereof.

(2) The State Government, after giving by notification not less than thirty days notice of its intention so to do, may by like notification, add to or delete any vehicle from the Schedule -II and thereupon the said Schedule-II shall be deemed to be amended accordingly.

(3) Every notification issued under sub-section (2) shall, as soon as may be, after it is issued, be laid on the Table of the Legislative Assembly.

Power to make rules

15. The State Government may by notification in the Official Gazette, make rules consistent with this Act, for securing the levy and collection of cess and generally for carrying out the purposes of this Act.

Validation

16. (1) Notwithstanding anything contained to the contrary in other acts., no suit or other proceedings shall be maintained or continued in any court or before any authority for the refund of, and no enforcement shall be made by any court or authority of any decree or order directing the refund of any such aforesaid cess which has been collected or paid.
- (2) For the removal of doubts, it is hereby declared that-
Nothing in sub-section (1) shall be construed as preventing any person-
 - (a) from questioning in accordance with the provisions of the said Act, the levy, collection or payment of the aforesaid cess; or
 - (b) from claiming refund of aforesaid cess paid by him in excess of the amount due from him under the provisions of the Act.

Repeal and Savings

17. (1) The Uttarakhand Transport and Civic Infrastructure Cess Ordinance, 2012 (Uttarakhand Ordinance No. 10 of 2012) is hereby repealed.
- (2) Notwithstanding such repeal, anything done or any action taken under the ordinance referred to in sub-section (1), shall be deemed to have been taken under this Act, wherein under this Act as if this Act was in force at all material time.

SCHEDULE -I

(See section 3)

Sr. No.	Particulars of vehicles	Rate of Cess per day or part thereof.	Rate of cess per quarter of part thereof.	Rate of cess per year or part thereof.
1.	2.	3.	4.	5.
1.	Vehicle having loading capacity:			
	(a) Exceeding 90 quintals	Rs. 60.00	20 times the rate as specified in Column (3)	3 times the amount as specified in Column (4)
	(b) Exceeding 20 but upto 90 quintals.	Rs. 50.00	-do-	-do-
	(c) Exceeding 10 but upto 20 quintals.	Rs. 40.00	-do-	-do-
	(d) Tractor plying with public carrier or private carrier permit except when used for agricultural purposes.	Rs. 40.00	-do-	-do-
2.	Passenger vehicles having seating capacity of : ---			
	(a) above 12 passengers	Rs. 60.00	20 times the rate as specified in Column (3)	3 times the amount as specified in Column (4)
	(b) upto 12 passengers	Rs. 40.00		
	(c) other light motor vehicles such as jeep, car, pick-up van, station wagon:			
	(i) Registered as Private Vehicle.	Rs. 30.00	15 times the rate as specified in Column (3)	-
	(ii) Registered as private carrier.	Rs. 30.00		
	(iii) The owners of private registered vehicle residing within 5 kilometres radius of cess barrier.	Rs. 40.00	20 times the rate as specified in Column (3)	
	(d) Motor Rickshaw and Scooter Rickshaw.	Rs. 20.00	20 times the rate as specified in Column (3)	3 times the amount as specified in Column (4)

- Note: -**
- (i) For payment at rate specified under column (3) a receipt will be issued.
 - (ii) For payments at rates specified under columns (4) and (5) a token in notified design will be issued and it shall be displayed on the vehicle.

SCHEDULE-II

(See Section 14)

Sl. No.	Particulars.	Conditions and Exceptions.
1.	2.	3.
1.	The motor vehicles belonging to the President, and Vice-President of India, Defence Services of Union of India, Diplomatic Core, Hon'ble Supreme Court and all High Court.	-----
2.	The motor vehicles belonging to the Ministers, State Ministers, Deputy Ministers, Speaker, Deputy Speaker of the Legislative Assembly, Chairman, Vice-Chairman of the Legislative Council of different States.	-----
3.	The motor vehicles belonging to the fire service, ambulances and vehicles specially designed for use by physically handicapped person.	-----
4.	Motor vehicles, scooters and tractor used for agricultural purposes (when used for agricultural work).	-----
5.	All motor vehicles registered in the State of Uttarakhand.	-----

By Order,

D. P. GAIROLA,
Principal Secretary.