

No. 33/XXXVI(3)/2013/61(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 Motor Vehicles Taxation Reforms (Amendment) Act, 2012' (Adhiniyam Sankhya 08 of 2013).

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

The Uttarakhand Motor Vehicles Taxation Reforms (Amendment) Act, 2012

[Uttarakhand Act No. 08 of 2013]

(Enacted by the Uttarakhand Legislative Assembly in the Sixty-third Year of the Republic of India.)

An

Act

further to amend the Uttaranchal Motor Vehicles Taxation Reforms Act, 2003.

Short title and commencement 1. (1) This Act may be called the Uttarakhand Motor Vehicles Taxation Reforms (Amendment) Act, 2012.

(2) It shall come into force on the 1st day of December, 2012.

Amendment of section 2 2. In section 2 of the Uttaranchal Motor Vehicles Taxation Reforms Act, 2003, hereinafter referred to as the principal Act.-

(1) Clause (a) shall be omitted.

(2) For clause (j), the following clause shall be substituted; namely.-

“(j) "Quarter" means a period of three calendar months commencing on the first day of any calendar month.”

- (3) In clause (l) for the word "tax" the word "Motor Vehicles Tax." shall be substituted.
- (4) After clause (l) the following clauses shall be inserted, namely:-
 - (l-1) "Special Tax" means a tax imposed under section 4A;
 - (l-2) "Cess" means a "Green Cess" imposed under sub-section (5) of section 4;
 - (l-3) "School Cab" means a motor cab or maxi cab owned or controlled by a school or college or controlled by its recognized parent teacher association used for carrying students to and from such school or college.
- (5) Clause (n) shall be omitted.

**Amendment
of section 4**

3. In section 4 of the principal Act.-

(1) In sub-section (1),-

(a) for the words "as specified in part 'B' of the first schedule" the words "as may be specified by the State Government by notification in the Gazette" shall be substituted.

(b) in the existing second proviso for the words "as specified in part 'C' of the first schedule" the words "as may be specified by the State Government by notification in the Gazette" shall be substituted.

(2) After sub-section (1) the following sub-section shall be inserted; namely :-

"(1-A) Save as otherwise provided in this Act or the rules made there under no two wheeler, three wheeler motor cab and goods carriage having gross vehicle weight not exceeding 3000 Kilograms, shall be used in any public place in Uttarakhand unless yearly tax at such rate of such motor vehicle, as may be specified by the State Government by notification in the Gazette has been paid in respect thereof :

Provided that in respect of a motor vehicle under this sub-section in lieu of yearly tax such amount of the one time tax may be payable as specified by the State Government by notification in the Gazette."

- (3) For sub-sections (2) and (3) the following sub-sections shall be substituted, namely:-

“(2) Save as otherwise provided by or under this Act no goods carriage other than those specified in subsection (1-A), construction equipment vehicles, specially designed vehicles, motor cab (other than two wheeler and three wheeler motor cab), and maxi cab shall be used in any public place in Uttarakhand unless a quarterly tax at the rate applicable to such motor vehicle as specified by the State Government by notification in the Gazette has been paid in respect thereof :

Provided that in respect of a motor vehicle under this sub-section instead of quarterly tax, an yearly tax at such rate as specified by the State Government by notification in the Gazette may be payable.”

- (4) After sub-section (2) the following sub-sections shall be inserted, namely:-

“(2-A) Save as otherwise provided by or under this Act no public service vehicle other than those referred in sub-section (1-A) and sub-section (2) shall be used in any public place in Uttarakhand unless a monthly tax at such rate as may be notified by the State Government is paid in respect thereof :

Provided that in respect of a motor vehicle under this sub-section instead of monthly tax, a quarterly or an yearly tax at such rate as may be notified by the State Government may be payable.

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

Provided that the tax so levied shall not exceed the tax which would otherwise been levied under this Act.”

(5) Sub-section (4) shall be omitted.

(6) After sub-section (2-B) the following sub-section shall be inserted, namely-

“(3) Save as otherwise provided by or under this Act no vehicle which is temporarily registered shall operate in Uttarakhand unless a tax at such rate as may be notified by the State Government has been paid in respect thereof.

(4) Save as otherwise provided by or under this Act a tax at such rate as may be notified by the State Government shall be levied on the motor vehicles kept in possession of a dealer for purpose of sale.

(5) Save as otherwise provided by or under this Act in addition to the tax levied under this Act, there shall be levied and collected a "Cess" called "Green Cess" on the motor vehicles suitable for use on road at such rate as may be notified by the State Government for the purpose of implementation of various measures of air pollution and improvement of Urban Transport System.”

Insertion of new section 4-A	4.	After section 4 the following section shall be inserted; namely:- “4-A. Levy of special tax in respect of certain Vehicles	Save as otherwise provided by or under this Act no public service vehicle covered by temporary permit issued for the conveyance of passengers on special occasions, such as to and from fair and religious gatherings or to carry marriage parties, tourist parties or such other reserved parties by whatever name called shall be operated in public place in Uttarakhand unless in addition to tax under section 4, the special tax at such rate as may be notified by the State Government has been paid in respect thereof.”
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**Omission of
section 5**

5.

Section 5 of the principal Act shall be omitted.

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| Omission of section 6 | 6. | Section 6 of the principal Act shall be omitted. |
| Omission of section 7 | 7. | Section 7 of the principal Act shall be omitted. |
| Amendment of section 8 | 8. | <p>In section 8 of the principal Act, for sub-section (1) the following sub-section shall be substituted; namely:-</p> <p>“(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 know as “The Uttarakhand Road Transport Accident Relief Fund.” The amount equivalent to two percent of the tax levied under sub-section (1), (1-A), (2), (2-A) and (2-B) of section 4 shall be credited to the said fund.”</p> |
| Insertion of new section 8-A | 9. | <p>After section 8 the following section shall be inserted; namely:-</p> <p>“8-A. State Urban Transport Fund (1) For the purpose of development of transport infrastructure road safety and control of air pollution in urban area, the State Government shall establish a fund to be known as “The State Urban Transport Fund.” The Cess collected under sub-section (5) of section 4 shall be credited to the said fund.</p> <p>(2) The fund established under sub-section (1) shall be administered and utilized in such manner, as may be prescribed.”</p> |
| Amendment of section 9 | 10. | <p>In section 9 of the principal Act --</p> <p>(1) in sub-section (1).-</p> <p>(a) for clauses (ii) and (iii) the following clauses shall be substituted, namely:-</p> <p>“(ii) the tax payable under sub-section (1-A) of section 4, shall be payable in advance for one year at the time of the registration of the vehicle under The Motor Vehicles Act, 1988 and thereafter on or before the fifteenth day of the first calendar month of the each year next following;</p> |

(iii) the tax payable under sub-section (2) of section 4 shall be payable in advance for one quarter at the time of registration of the vehicle under the Motor Vehicle Act, 1988 and thereafter on or before the fifteenth day of the first calendar month of the each quarter next following."

(b) in clause (iv).-

(i) for sub clause (a) the following sub clause shall be substituted, namely.-

"(a) the tax payable under sub-section (2-A) of section 4, shall be payable in advance for one calendar month at the time of registration of the vehicle under the Motor Vehicle Act, 1988 and thereafter on or before the fifteenth day of each calendar month next following;"

(ii) in sub clause (b) for the words and figure "the additional tax payable under section 6" the words and figure "the special tax payable under section 4-A" shall be substituted.

(c) after clause (iv) the following clauses shall be inserted, namely.-

"(v)(a) the tax payable under sub-section (3) of section 4 shall be payable in advance for thirty days at the time of temporary registration;

(b) the tax payable under sub-section (4) of section 4, shall be payable in advance on or before the fifteenth day of January in each year;

(c) the Cess payable under sub-section (5) of section 4 shall be payable at the time of the registration of the vehicle, or at the time of renewal of registration of vehicle or at the time of renewal of certificate of fitness of the vehicle, as the case may be."

(2) In sub-section (3) for the words "not exceeding twenty five per cent of the due amount" the words "not exceeding the due amount" shall be substituted.

Amendment of section 10

11. In section 10 of the principal Act --

(1) In sub-section (1),-

(a) for sub-clause (i) of clause (a) of the following sub-clause shall be substituted; namely.-

“(i) under a temporary permit granted under the Motor Vehicle Act, 1988 by an authority having jurisdiction outside Uttarakhand unless there has been paid in respect thereof a tax under section 4 for its use or stay in Uttarakhand.”

(b) in clause (c) for the words "additional tax under section 6" the words "a tax under section 4" shall be substituted and for the words "specified in sub clause (b) of Article II of the Fourth Schedule" the words "specified by the State Government by notification in the Gazette" shall be substituted.

(c) in clause (c) the proviso shall be omitted.

(2) Sub-section (2), shall be omitted.

(3) In sub-section (3) for the words "equivalent to two times of each payable tax or additional tax" the words "equivalent to five times of the due tax" shall be substituted.

(4) Sub-section (4) shall be omitted.

(5) For sub-section (5) the following sub-section shall be substituted; namely-

“(5) Where any motor vehicle other than a transport vehicle is found plying as a transport vehicle, such tax therefore as may be notified by the State Government, shall be payable.”

**Amendment
of section 11**

12.

For section 11 of the principal Act, the following section shall be substituted; namely:-

“11. Amount payable
on liability
occurring for
the first time

Save as otherwise provided by or under this Act when in respect of a transport vehicle, the tax becomes payable for the first time after the commencement of any calendar month, the tax payable under section 4 shall be one third of the appropriate quarterly tax or one twelfth of the appropriate yearly tax for each calendar month or part thereof in respect of which the tax is payable.”

**Amendment
of section 12**

13. In section 12 to the principal Act.-

(1) In the marginal heading the words and figures "applicable under section 4, 5 and 6 equally" shall be omitted.

(2) In sub-section (1).-

(a) for the words "one third of the rate of quarterly tax" the words "one third of the quarterly tax or one twelfth of the yearly tax, as the case may be" shall be substituted.

(b) after the existing proviso the following proviso shall be inserted namely.-

"Provided further that where one time tax has been paid for a motor vehicle under sub-section (1-A) of section 4, the amount equivalent to 0.008th part for each month shall be refunded in respect of such vehicle."

(3) In sub-section (2). -

(a) the word "additional tax" shall be omitted.

(b) in the proviso for the words and figures "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" the words "the tax as if the documents were not surrendered and shall also be liable to the penalty equivalent to five times of the tax" shall be substituted.

(4) In sub-section (3) for the words "motor vehicle other than the transport vehicle" the words "a motor vehicle" shall be substituted and for the words "shall be entitled to a refund such tax at the rates specified in part 'A' of the Second Schedule" the words "shall be entitled to a refund such tax as may be specified by the State Government by notification in the Gazette" shall be substituted.

(5) In sub-section (5) for the words "specified in part 'B' of the Second Schedule" the words "specified by the State Government by notification in the Gazette" shall be substituted.

(6) Sub-section (7) shall be omitted.

(7) For sub-section (9) the following sub-section shall be substituted;

namely --

“(9) In case of non use of any motor vehicle due to any accident or due to detainment under any act 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 by the competent authorities, who after through investigation may accept the non use of vehicle and the liability of tax to the limit mentioned below:-

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| (i) upto Rs. 5,000.00 | Transport Tax Officer-I
(having jurisdiction) |
| (ii) above Rs.5,000.00 and
upto Rs.15,000.00 | Assistant Regional Transport
Officer (having jurisdiction) |
| (iii) above Rs.15,000.00
and upto Rs. 30,000.00 | Regional Transport Officer
(having jurisdiction) |
| (iv) above Rs. 30,000.00 | Deputy Transport
Commissioner (Tax),
nominated by the Transport
Commissioner : |

Provided that due to the strike of state employees or such other unavoidable circumstances, where vehicle owner having no fault of his own, is unable to deposit the tax within the specified time limits for which penalty is livable on him. Only The Transport Commissioner is competent to rescind such penalty after through investigation.”

**Amendment
of section 13**

14.

In section 13 of the principal Act, in sub-section (1) and (2) for the word "Tax" and "Additional Tax" the words "Motor Vehicle Tax" shall be substituted.

**Amendment
of section 14**

15.

In section 14 of the principal Act, for the words "Tax" and "Additional Tax" the words "Motor Vehicle Tax" shall be substituted.

- Amendment of section 15** 16. In section 15 of the principal Act --
- (a) in the marginal heading for the word "token" the word "certificate" shall be substituted.
 - (b) in sub-section (1) for the words "token" the word "certificate" shall be substituted.
 - (c) sub-section (2) shall be omitted.
- Amendment of section 17** 17. In section 17 of the principal Act after sub-section (2) the following sub-section shall be inserted, namely --
- “(3) Every operator of stage carriage shall maintain operational log book of each vehicle, in which such information as may be prescribed shall be kept. The vehicle owner or driver or operator shall produce the log book to the taxation officer on demand.”
- Amendment of section 18** 18. In section 18 of the principal Act, in sub-section (1), for the words and figure "under section 12" the words and figures "under section 4, and section 12" shall be substituted.
- Amendment of section 19** 19. In section 19 of the principal Act, for the words "five hundred rupees" the word "one thousand rupees" and for the words "one thousand rupees" the words "five thousand rupees" shall be substituted.
- Amendment of section 20** 20. In section 20 of the principal Act.-
- (1) in sub-section (1) and (2) for the words "tax" and "additional tax" the words "motor vehicles tax" shall be substituted.
 - (2) after sub-section (2), the following sub-section shall be inserted; namely --
- “(3) The Taxation Officer shall raise a demand in the form as may be prescribed from the owner or operator, as the case may be, for the arrears of tax and penalty of each year, which shall also include the arrears of tax or penalty, if any, of preceding years.”

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| Amendment
of section 22 | 21. | In section 22 of the principal Act -
(1) for the words "a transport vehicle" wherever occurring the words "a motor vehicle" shall be substituted.
(2) for the words "tax" and "additional tax" the words "motor vehicles tax" shall be substituted. |
| Amendment
of section 28 | 22. | In section 28 of the principal Act --
(1) the word "additional tax" shall be omitted.
(2) in sub-section (2) clause (j) shall be omitted. |
| General | 23. | For the word "Uttaranchal" used in the principal Act, the word "Uttarakhand" shall be substituted. |
| Omission of
Schedule | 24. | All the Schedule to the principal Act shall be omitted. |
| Repeal and
Savings | 25. | (1) The Uttarakhand Motor Vehicles Taxation Reforms (Amendment) Ordinance, 2012 (Uttarakhand Ordinance no. 12 of 2012) is hereby repealed.
(2) Notwithstanding such repealed, anything done or any action taken under the provision of the principal Act as amended by the Ordinance referred to in sub-section (1), shall be deemed to have been done or taken under the corresponding provisions of the principal Act as amended by this act as if this Act were in force at all material times. |

By Order,

D. P. GAIROLA,
Principal Secretary.