

**OFFICE OF THE ACCOUNTANT GENERAL (C&R AUDIT)  
UTTAR PRADESH, LUCKNOW  
BRANCH OFFICE, ALLAHABAD**



**REVENUE AUDIT  
MANUAL**

**MOTOR VEHICLE  
TAX**

**THIRD EDITION  
(2007)**

***Issued by:***  
***Authority of Accountant General (C&R Audit) Uttar Pradesh,***  
***Lucknow***  
***Branch Office - Allahabad***

# **REVENUE AUDIT MANUAL**

## **MOTOR VEHICLE TAX**

## PREFACE

***I**t gives me immense pleasure in presenting the third edition of the revenue audit manual on Uttar Pradesh Motor Vehicle Tax (MVT). Since, 2000, when the second edition of this manual was brought out, several changes in the relevant Acts and Rules have taken place, which have been incorporated in the third edition so as to make it up to date.*

*This manual has been prepared for guidance of the officers and staff auditing Motor Vehicle Tax (MVT) receipts and refunds. In this manual, the relevant provisions of the Law and the procedure for assessment and collection of Motor Vehicle Tax have been set out. However, in course of audit, reference has to be made to the Act or the Rules framed thereunder. Such a reference should be to the sections and rules of the various Acts and Rules framed thereunder and not to the paragraphs of this manual.*

*The material contained in this manual may require modifications in light of further experience gained in course of field audit and subsequent orders and instructions issued by the State Government from time to time. The receipt Audit Wing (State) II will be responsible for keeping the manual up to date.*

*The manual should be treated as a guide only and the audit checks indicated should not be taken as exhaustive. Errors or omissions in the manual may be brought to the notice of the Accountant General (C & R Audit), Uttar Pradesh, Lucknow. Suggestions for further improvement of this manual are also welcome.*

*Finally, I take this opportunity to express my sincere thanks to Sri Ram Shiromani, Senior Audit Officer and Sri Allah Raham (AAO) in my office, for their earnest efforts in collecting all the background resource material and for all their valuable contribution in updating this manual.*

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## **CHAPTER - 1**

### **LEGISLATIVE BACKGROUND**

#### **Legislative provisions**

**1.1** Under the Constitution, the powers of the State Government for levy of 'taxes on goods and passengers carried by road and 'taxes on vehicles, whether mechanically propelled or not, suitable for use on roads' they are derived from Article 246 (3) read with entries 56 and 57 of list II (State List) of the Seventh Schedule.

#### **Power to levy Fees**

**1.2** Entry 66 of the aforesaid List empowers the State Government to levy fees also, in respect of any matter connected with the operation of motor vehicles.

#### **Legislative Power to levy Tax and Fees**

**1.3** The Union Government under Article 246 (2) *ibid* is also empowered to make legislation in respect of matter referred to in entries 35 and 47 of List III (Concurrent List) of the Seventh Schedule, which reads as "Mechanically Propelled vehicles including the principles on which taxes on such vehicles are to be levied" and "fees in respect of any of the matter in this list" respectively. Thus, the levy of taxes and fees on motor vehicles, passengers and goods in Uttar Pradesh, is based on and is regulated by the provisions of the following Acts and Rules passed by the Union and the State Government :

- (i) The U.P. Motor Vehicles Taxation Act, 1997.
- (ii) The U.P. Motor Vehicles Taxation Rules, 1998.
- (iii) The Motor Vehicles Act, 1988.
- (iv) The Central Motor Vehicles Rules, 1989.

**1.4** Under the provisions of these acts the tax, the additional tax on passenger goods and various fees are levied, which have been elaborated in the subsequent chapters.

## CHAPTER - 2

### ORGANISATIONAL SETUP

#### Administrative Control

2.1 The administration of the provisions of the enactments detailed in the previous chapter, vests in the Transport Department of the State Government. The various units of the Transport organisation, dealing with the assessment and collection of taxes and fees regulated under these laws, function under the administrative control of the Transport Commissioner, who is assisted by Deputy Transport Commissioners and Assistant Transport Commissioners.

#### Zones, Regions and Sub-Regions

2.2 For the purpose of proper administration, the entire State is divided into 6 zones, 19 regions, and 70 Sub-regions. The various offices are located as under :

**Zonal Offices :** Bareilly, Kanpur, Meerut, Varanasi, Agra and Lucknow.

**Regional Offices :** Agra Allahabad, Bareilly, Varanasi, Moradabad, Lucknow, Meerut, Gorakhpur, Jhansi, Faizabad, Kanpur, Ghaziabad, Aligarh, Azamgarh, Mirzapur, Basti, Chitrakoot Dham (Banda) Saharanpur and Devipatan.

**Sub-Regional Offices :** Sitapur, Rai Bareilly, Etawah, Banda, Ghaziabad, Bulandshahar, Azamgarh, Mirzapur, Saharanpur, Mathura, Muzaffarnagar, Mainpuri, Hardoi, Bahraich, Deoria, Gazipur, Lakhimpur, Badaun, Bijnor, Fatehpur, Kanpur (Dehat), Unnao, Jaunpur, Pratapgarh, Sultanpur, Rampur, Etah, Farrukhabad, Basti, Ballia, Pilibhit, Shahjahanpur, Gonda, Jalaun at Orai, Lalitpur, Barabanki, Firozabad, Sonbhadra, Siddharth Nagar, Mau, Maharajganj, Meerut, Varanasi, Faizabad, Gorakhpur, Moradabad, Lucknow, Bareilly, Allahabad, Kanpur, Jhansi, Agra, Aligarh, Mahamaya Nagar (Hathras) Mahoba, Kushinagar, Bhadhoi, Gautam Budh Nagar, Balrampur, Kaushambi, Jyotibaphule Nagar, Maharajganj, Sant Kabir Nagar, Kannauj and Hamirpur.

Each Zonal office is under the charge of a Regional Commissioner (Zonal), each region under the charge of a Regional Transport Officer and each sub-region under the charge of an Assistant Regional Transport Officer (Administration).

## **Taxation Officers**

**2.3** The Regional Transport Officer (RTO) is assisted in the discharge of his function by the Assistant Regional Transport Officer (Administration), Assistant Regional Transport Officer (Enforcement), Passenger Tax Officer, Goods Tax Officer, Regional Inspector (Technical) and Tax Superintendents (separately for Additional Tax on passenger and goods purposes). The Tax Superintendents are exclusively posted in the field. Each Sub-regional officer is under the overall charge of an Assistant Regional Transport Officer (Administration), who is responsible to the Regional Transport Officer of the region. Besides, the Assistant Regional Transport Officer (Enforcement) in the regional and sub-regional officers, there are other Assistant Regional Transport Officer (Enforcement) having their offices located at a place other than the station where Regional/Sub-regional officers are situated.

## **State Transport Authority and Regional Transport Authorities**

**2.4** Besides above, there are statutory bodies known as the State Transport Authority and the Regional Transport Authorities, constituted by State Government and these function at the State and Regional levels respectively. The State Transport Authority consists of a Chairman and 5 members and each Regional Transport Authority is a single member body. The Deputy Transport Commissioner and the Regional Transport Officer are ex-officio Secretary of the State Transport Authority and the Regional Transport Authority respectively. The power and functions of the Transport Authorities are detailed in Chapter 3.

*[Section 68 of M. V. Act, 1988]*



## CHAPTER - 3

### **POWERS AND FUNCTIONS OF TRANSPORT AUTHORITIES AND OFFICERS OF THE TRANSPORT DEPARTMENT**

#### **Functions of the Transport commissioner and Transport Authorities**

**3.1** While the Transport Commissioner is responsible for the assessment and collection of taxes, registration of vehicles, granting of licences to drivers and conductors etc. and for enforcing the provisions of various laws relating to motor vehicles, the Transport Authority are responsible for grant of permits for plying vehicles, renewal, suspension and cancellation of permits, prescribing and varying the conditions of permits countersignature of the permits, fixing of timetable and fare, classification of routes, limiting the number of stage carriages in any specified route or area. The Transport Authority are also empowered to disqualify a person from holding or obtaining driver's/conductor's licence.

#### **Powers and functions of the Transport Authorities**

**3.2** In addition to the above, the State Transport Authority shall exercise and discharge throughout the State, the following powers and functions :

- a. Coordination and regulation of the activities and policies of the Regional Transport Authorities ;
- b. Performing the duties of a Regional Transport Authority where there is no such authority and, if it thinks fit or if so required by a Regional Transport Authority, to perform those duties in respect of any route common to two or more regions ;
- c. Settlement of all disputes and deciding all matters on which differences of opinion arise between Regional Transport Authorities ; and
- d. Discharging such other functions as may be prescribed by the State Government.

*[Section 68 (3) of M. V. Act, 1988]*

## **Issue of Directions**

**3.3** For the purpose of exercising and discharging the powers and functions specified in Para 3.2 above, the State Transport Authority may issue directions to any Regional Transport Authority, which shall in the discharge of its functions under this Act, give effect to and be guided by such directions.

*[Section 68 (4) of M.V. Act, 1988]*

## **Delegation of Powers**

**3.4** The State or any Regional Transport Authority, if authorised on this behalf by Rules made under Section 68, may delegate such of its powers and functions to such authority or person and subject to such restrictions, limitations and conditions as may be prescribed by the said Rules.

*[Section 68 (5) of M. V. Act. 1988]*

## **Licensing Authority**

**3.5** The licensing authority shall be the Regional Transport Officer or the Assistant Regional Transport Officer or a Regional Inspector of the Transport Department authorised by the Regional Transport Officer or Assistant Regional Transport Officer, to perform the duties of the a licensing authority.

*[Rule 3 of U.P.M.V.T. Rules, 1998]*

## **Registering Authority**

**3.6** The registering authority shall be the Regional Transport Officer or the Assistant Regional Transport Officer or any Regional Inspector and Assistant Regional Inspector of the Transport Department authorised by the Regional Transport Officer or Assistant Regional Transport Officer, to perform the duties of the Registering Authority.

## **Compounding Officer**

**3.7** Regional Transport Officer or the Assistant Regional Transport Officer shall be

the Compounding Officer empowered in his region, to compound contraventions of the Act or of the Rules.

*[Section 24 of U. P. M. V. T. Act, 1997]*

### **Powers and Functions of Officers of the Regions and Sub-regions**

**3.8** The Regional Transport Officer is responsible for the assessment, collection and credit into Government account of all motor vehicles taxes and fees in his region. Apart from the Regional Transport Officer, the Assistant Regional Transport Officer are also authorised to assess and collect road tax (the tax leviable under the U. P. M. V. Taxation Act, 1997). The Regional Transport Officer and the Assistant Regional Transport Officer are also the authorised officers for registration of motor vehicles and issue of driver and conductor's licence. The power regarding registration of vehicles and issue of the licences may, however, be delegated to the Regional Inspector and Assistant Regional Inspector of the Transport Department by the Regional Transport Officer or the Assistant Regional Transport Officer.

**3.9** The Assistant Regional Transport Officer (Enforcement) are exclusively responsible for checking of motor vehicles plying on roads, challaning the operators of the motor vehicles found contravening the provisions of the motor vehicle laws and submitting the challaned cases to the court of the Transport Magistrate.

### **Passenger Tax Officer**

**3.10** The Passenger Tax Officers (PTOs) attached to regions and sub-regions are taxation officers for the purpose of assessment and collection of Passenger Tax and Additional Tax on passengers and goods.



## CHAPTER - 4

### DEFINITIONS

#### Definitions

4.1 The definition of some of the words and terms used in this part of the manual, as given in the various Acts and Rules on the subject, are reproduced below :

4.2 “Area”, in relation any provision of this Act, means such area as the State Government may, having regard to the requirements of the that provision, specify by notification in the official Gazette.

*[Section 2 (1) of MV Act, 1988]*

4.3 “Articulated vehicle” means a motor vehicle to which a semi-trailer is attached.

*[Section 2 (2) of MV Act, 1988]*

4.4 “Axle weight” means in relation to an axle of a vehicle, the total weight transmitted by the several wheels attached to that axle, to the surface on which the vehicle rests.

*[Section 2 (3) of MV Act, 1988]*

4.5 “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 Chapter IV.

*[Section 2 (4) of MV Act, 1988]*

4.6 “Conductor”, in relation to a stage carriage, means a person engaged in collecting fares from passengers, regulating their entrance in to, or exit from , the stage carriage and performing such other functions as may be prescribed.

*[Section 2 (5) of MV Act, 1988]*

4.7 “Conductor’s Licence” means the licence issued by a competent authority under Chapter III, authorising the person specified there in to act as a conductor.

*[Section 2 (6) of MV Act, 1988]*

**4.8 “Contract Carriage”** means a motor vehicle which carries a passenger or passengers for hire or reward and is engaged under a contract, whether expressed or implied for the use of such vehicle as a whole for the carriage of passengers mentioned therein and entered into by a person with a holder of permit, in relation to such vehicle or any person authorised by him in this behalf, on a fixed or an agreed rate or sum :

- a. on a time basis, whether or not with reference to any route or distance ; or
- b. from one point to another, and in either case, without stopping to pick up or set down passengers not included in the contract, anywhere during the journey, and includes :
  - (i) a maxicab ; and
  - (ii) a motorcab notwithstanding that separate fares are charged from its passengers.

*[Section 2 (7) of MV Act, 1988]*

**4.9 “Dealer”** includes a person who is engaged :

- a. in the manufacture of motor vehicles ; or
- b. in building bodies for attachment to chassis ; or
- c. in the repair of motor vehicles ; or
- d. in the business of hypothecation, leasing or hire purchase of motor vehicles.

*[Section 2 (8) of MV Act, 1988]*

**4.10 “Driver”** includes, in relation to a motor vehicle, which is drawn by another motor vehicle, the person who acts as a steersman of the drawn vehicle.

*[Section 2 (9) of MV Act, 1988]*

**4.11 “Driving Licence”** means the licence issued by a competent authority under Chapter II, authorising the person specified therein to drive, otherwise than as a learner, a motor vehicle or a motor vehicle of any specified class or description.

*[Section 2 (10) of MV Act, 1988]*

**4.12 “Educational Institution Bus”** means an Omni bus, which is owned by a college, school or other educational institution and used solely for the purpose of transporting students or staff of the educational institution, in connection with any of its activities.

*[Section 2 (11) of MV Act, 1988]*

**4.13 “Fares”** includes sums payable for a season ticket or in respect of the hire of a contract carriage.

*[Section 2 (12) of MV Act, 1988]*

**4.14 “Goods”** includes live-stock and anything (other than equipment ordinarily used with the vehicle) carried by a vehicle except living persons, but does not include luggage or personal effects carried in a motor car or in a trailer attached to a motor car or the personal luggage of passengers travelling in the vehicle.

*[Section 2 (13) of MV Act, 1988]*

**4.15 “Goods Carriage”** means any motor vehicle constructed or adapted for use solely for the carriage of goods, or any motor vehicle not so constructed or adapted, when used for the carriage of goods.

*[Section 2 (14) of MV Act, 1988]*

**4.16 “Gross vehicle Weight”** means in respect of any vehicle, the total weight of the vehicle and load certified and registered by the registering authority as permissible for that vehicle.

*[Section 2 (15) of MV Act, 1988]*

**4.17 “Heavy Goods Vehicle”** means any goods carriage, the Goods-vehicle weight of which, or a tractor or a road-roller the unladen weights of either of which, exceeds 12,000 kilograms.

*[Section 2 (16) of MV Act, 1988]*

**4.18 “Heavy Passenger Motor Vehicle”** means any public service vehicle or private service vehicle or educational institution bus or Omni bus, the gross vehicle weight



of any of which, or a motor car, the unladen weight of which exceeds 12,000 kilograms.

*[Section 2 (17) of MV Act, 1988]*

**4.19 “Invalid Carriage”** means a motor vehicle specially designed and constructed, and not merely adapted, for the use of a person suffering from some physical defect or disability, and used soely by or for such a person.

*[Section 2 (18) of MV Act, 1988]*

**4.20 “Learner’s licence”** means the licence issued by a competent authority under Chapter II, authorising the person specified therein to drive as a learner, a motor vehicle of any specified class or description.

*[Section 2 (19) of MV Act, 1988]*

**4.21 “Licensing Authority”** means an authority empowered to issue licence under chapter II or, as the case may be, Chapter III.

*[Section 2 (20) of MV Act, 1988]*

**4.22 “Light Motor Vehicle”** means a trasport vehicle or Omni bus, the gross vehicle weight of either of which or a motor car or tractor or road-roller, the unladen weight of any of which does not exceed 6,000 kilograms.

*[Section 2 (21) of MV Act, 1988]*

**4.23 “Maxi Cab”** means any motor vehicle constructed or abopted to carry more than six passengers, but not more than twelve passengers, excluding the driver, for hire or reward.

*[Section 2 (22) of MV Act, 1988]*

**4.24 “Medium Goods Vehicle”** means any goods carriage other than a light motor vehicle or a heavy goods vehicle.

*[Section 2 (23) of MV Act, 1988]*

**4.25 “Medium Passenger Motor Vehicle”** means any public service vehicle or private service vehicle, or educational institution bus other than a motor cycle, invalid carriage, light motor vehicle or heavy passenger motor vehicle.

*[Section 2 (24) of MV Act, 1988]*

**4.26 “Motor Cab”** means any motor vehicle constructed or adapted to carry not more than six passengers, excluding the driver for hire or reward.

*[Section 2 (25) of MV Act, 1988]*

**4.27 “Motor Car”** means any motor vehicle other than a transport vehicle Omni bus, road-roller, tractor, motorcycle or invalid carriage.

*[Section 2 (26) of MV Act, 1988]*

**4.28 “Motor Cycle”** means a two-wheeled motor vehicle, inclusive of any detachable sidecar having an extra wheel, attached to the motor vehicle.

*[Section 2 (27) of MV Act, 1988]*

**4.29 “Motor Vehicle” or “Vehicle”** means any mechanically propelled vehicle adapted for use upon road, whether the power of propulsion is transmitted thereto from an external or internal source and includes a chassis to which a body has not been attached and a trailer, but does not include a vehicle running upon fixed rails or a vehicle of a special type adapted for use only in a factory or in any other enclosed premises or a vehicle having less than four wheels fitted with engine capacity of not exceeding thirty-five cubic centimetres.

*[Section 2 (28) of MV Act, 1988]*

**4.30 “Omni Bus”** means any motor vehicle constructed or adapted to carry more than six persons excluding the driver.

*[Section 2 (29) of MV Act, 1988]*

**4.31 “Owner”** means a person in whose name a motor vehicle stands registered, and where such person is a minor, the guardian of such minor, and in relation to a motor vehicle which is the subject of a hire-purchase, agreement, or an agreement of lease or an agreement of hypothecation, the person in possession of the vehicle under that agreement.

*[Section 2 (30) of MV Act, 1988]*

**4.32 “Permit”** means a permit issued by a State or Regional Transport Authority or an authority prescribed in this behalf under this Act, authorising the use of motor vehicle as a transport vehicle.

*[Section 2 (31) of MV Act, 1988]*

4.33 "Prescribed" means prescribed by Rules made under this Act.

*[Section 2 (32) of MV Act, 1988]*

4.34 "Private Service Vehicle" means a motor vehicle constructed or adapted to carry more than six persons excluding the driver and ordinarily used by or on behalf of the owner of such vehicle for the purpose of carrying persons for, or in connection with, his trade or business, otherwise than for hire or reward, but does not include a motor vehicle used for public purposes.

*[Section 2 (33) of MV Act, 1988]*

4.35 "Public Place" means a road, street, way or other place, whether thoroughfare or not, to which the public have a right of access, and includes any place or stand at which passengers are picked up or set down by a stage carriage.

*[Section 2 (34) of MV Act, 1988]*

4.36 "Public Service Vehicle" means any motor vehicle used or adapted to be used for the carriage of passengers for hire or reward, and includes a maxi-cab, a motor cab, contract carriage, and stage carriage.

*[Section 2 (35) of MV Act, 1988]*

4.37 "Registered Axle Weight" means in respect of the axle of any vehicle, the axle weight certified and registered by the registering authority as permissible for that axle.

*[Section 2 (36) of MV Act, 1988]*

4.38 "Registering Authority" means an authority empowered to register vehicle under Chapter IV.

*[Section 2 (37) of MV Act, 1988]*

4.39 "Route" means a line of travel, which specifies the highway, which may be traversed by a motor vehicle between one terminus and another.

*[Section 2 (38) of MV Act, 1988]*



**4.40 "Semi-trailer"** means a trailer drawn by a motor vehicle and so constructed that a part of it is superimposed on, and part of its weight is borne by, the drawing vehicle.

*[Section 2 (39) of MV Act, 1988]*

**4.41 "Stage Carriage"** means a motor constructed or adapted to carry more than six passengers excluding the driver for hire or for the whole journey or for stages of the journey.

*[Section 2 (40) of MV Act, 1988]*

**4.42 "State Government "** in relation to a Union Territory means the Administrator there of appointed under Article 239 of the Constitution.

*[Section 2 (41) of MV Act, 1988]*

**4.43 "State Transport Undertaking"** means any undertaking providing road transport service, where such undertaking is carried on by :

- (i) the Central Government or a State Government.
- (ii) any Road Transport Corporation established under Section 3 of the Road Transport Corporation Act, 1950 (64 of 1950).
- (iii) any Municipality or any Corporation or Company owned or controlled by the Central Government or one or more State Government.

*Explanation : For the purposes of this clause, 'road transport service' means a service of motor vehicle carrying passengers or goods or both by road by for hire or reward.*

*[Section 2 (42) of MV Act, 1988]*

**4.44 "Tourist Vehicle"** means a contract carriage constructed or adapted and equipped and maintained in accordance with the specifications as may be prescribed in this behalf.

*[Section 2 (43) of MV Act, 1988]*

**4.45 "Tractor"** means a motor vehicle, which is not itself constructed to carry any load (other than equipment used for the purpose of propulsion), but excludes a road-roller.

*[Section 2 (44) of MV Act, 1988]*

**4.46 "Traffic Signs"** includes all signals, warning sign posts, direction posts, markings on the road or other devices for the information, guidance or direction of drives of motor vehicle.

*[Section 2 (45) of MV Act, 1988]*

**4.47 "Trailer"** means any vehicle other than a semi-trailer and a sidecar, drawn or intended to be drawn by a motor vehicle.

*[Section 2 (46) of MV Act, 1988]*

**4.48 "Transport Vehicle"** means a public service vehicle, a goods carriage, an educational, institution bus or a private service vehicle.

*[Section 2 (47) of MV Act, 1988]*

**4.49 "Unladen weight"** means the weight of a vehicle or trailer including all equipment ordinarily used with the vehicle or trailer when working, but excluding the weight of driver or attendant, and where alternative parts or bodies are used the unladen weight of the vehicle means the weight of the vehicle with the heaviest such alternative part or body.

*[Section 2 (48) of MV Act, 1988]*

**4.50 "Weight"** means the total weight transmitted for the time being, by the wheels of a vehicle to the surface on which the vehicle rests.

*[Section 2 (49) of MV Act, 1988]*

**4.51 "Additional Tax"** means a tax imposed under Section 5 or Section 6, in addition to the tax imposed under Section 4.

*[Section 2 (a) of UP MVT Act, 1997]*

**4.52 “Appellate Authority”** means the Transport Commissioner, Uttar Pradesh or any other officer appointed by State Government as Appellate Authority.

*[Section 2 (b) of UP MVT Act, 1997]*

**4.53 “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 Vehicle Act, 1988, or any other law for the time being in force, relating to registration of motor vehicle.

*[Section 2 (c) of UP MVT Act, 1997]*

**4.54 “Goods Carriage”** means any motor vehicles constructed or adapted wholly or partly for use for the carriage of goods or any motor vehicle 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 a maxi cab or a contract carriage or stage carriage, where such contract or stage carriage is authorised to carry a limited quantity of load.

*[Section 2 (d) of UP MVT Act, 1997]*

**4.55 “Limited Quantity of Load”** means such quantity of load not exceeding the limits determined by the Transport Commissioner, Uttar Pradesh as the Registering Authority may specify in the registration certificate in respect of a vehicle.

*[Section 2 (e) of UP MVT Act, 1997]*

**4.56 “Old Motor Vehicle”** means a motor vehicle other than a transport vehicle registered prior to February 5, 1988 under the provisions of the Motor Vehicle Act, 1939.

*[Section 2 (f) of UP MVT Act, 1997]*

**4.57 “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 Vehicle (Special Provisions) Act, 1976, and where there is no such permit or authorisation certificate, the person whose name is entered in the certificate of 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 the agreement and where any such person is a minor, the guardian of such minor.

*[Section 2 (g) of UP MVT Act, 1997]*

**4.58 "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 under that agreement and where any such person is a minor, the guardian of such minor.

*[Section 2 (h) of UP MVT Act, 1997]*

**4.59 "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.

*[Section 2 (i) of UP MVT Act, 1997]*

**4.60 "Quarter"** means a period of three calendar months expiring on the last day of March, June, September or December.

*[Section 2 (j) of UP MVT Act, 1997]*

**4.61 "Region"** means the specified as a region under sub section (i) 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.

*[Section 2 (k) of UP MVT Act, 1997]*

**4.62 "Tax"** means any tax levied under Section 4.

*[Section 2 (l) of UP MVT Act, 1997]*

**4.63 "Taxation Officer"** means an officer, appointed as such by State Government and includes any other officer upon whom all or any of the powers of the Taxation Officer are conferred by a general or special order of the State Government.

*[Section 2 (m) of UP MVT Act, 1997]*

**4.64 "Transport Vehicle"** means a goods carriage or a public service vehicle.

*[Section 2 (n) of UP MVT Act, 1997]*

**4.65** Words and expression 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.

*[Section 2 (o) of UP MVT Act, 1997]*

## CHAPTER - 5

### LEVY OF FEES ON OPERATION OF MOTOR VEHICLES

#### Levy of fees

**5.1** Under the provision of the Motor Vehicles Act, 1988 and the Central Motor Vehicles Rules, 1989 the following fees are leviable in connection with the operation of motor vehicles :

- (i) Fees for the test of competence to drive.
- (ii) Fees for the issue licences to drivers and conductors and their renewal.
- (iii) Fees for the registration of motor vehicles.
- (iv) Fees for trade certificates issued to the manufacturers and dealers.
- (v) Fees for transfer of ownership of motor vehicles.
- (vi) Fees for endorsing note of hire purchase agreement in the certificate of registration.
- (vii) Fees for certificate of fitness of transport vehicles.
- (viii) Fees for issue of permits.
- (ix) Fees for appeals.

#### **FEES FOR TEST OF COMPETENCE TO DRIVE: DRIVER AND CONDUCTOR'S LICENCES AND THEIR RENEWAL**

##### **Driving Licence**

**5.2** *Necessity for driving licence* : No person shall drive a motor vehicle in any public place, unless he holds an effective driving licence issued to him to drive the vehicle and no person shall so drive a transport vehicle [other than a motor-cab hired for his own use or rented under any scheme made under sub-section (2) of Section 75] unless his driving licence specifically entitles him to do so.

##### **Conductor's Licence**

**5.3** *Necessity for conductor's licence* : No person shall act as a conductor of stage carriage, unless he holds an effective conductor's licence issued to him, authorising him to act as such conductor and no person shall employ or permit any person who is not so licensed to act as a conductor of a stage carriage.



## Classes of Licences :

**5.4 Issue of licence :** There are 3 classes of licences, viz. (a) Driving licence (b) Learner's licence and (c) Conductor's licence.

## Procedure for obtaining driving licence

### 5.5 Grant of driving licence

- (1) Any person who is not for the time being disqualified for holding or obtaining a driving licence, may apply to the licensing authority having jurisdiction in the area :
  - (i) in which he ordinarily resides or carries on business, or
  - (ii) in which the school or establishment referred to in Section 12 from where he is receiving or has received instruction in driving a motor vehicle, is situated, for the issue to him of a driving licence.
- (2) Every application under sub - section (1) shall be in such form and shall be accompanied by such fee and such document, as may be prescribed by the Central Government.
- (3) No driving licence shall be issued to any applicant unless he passes to the satisfaction of the licensing authority, such test of competence to drive as may be prescribed by the Central Government.

*[Section 9 of M. V. Act, 1988]*

## Fee for Test of Competence

**5.6** Before the licence is granted, the applicant is required to undergo a test of competence to drive, which is conducted by the licensing authority, in a vehicle of the type to which the application refers. For each test of competence to drive, the applicant is required to pay the fee noted in para under test 'Licence Fees'. The fee is nonrefundable and payable before the test commences. On the satisfaction of the licensing authority about the physical fitness and competence to drive of the applicant, a driving licence is granted to the applicant by the licensing authority on payment of a fee noted in para under 'Licence fees'.

*[Section 9 (6) and (7) of M. V. Act, 1988]*

## **Authority to drive another class of vehicle**

5.7 In case a person, who holds a driving licence to drive a motor vehicle, desires to have a driving licence for a vehicle other than the class of vehicle for which a driving licence has already been issued, he may obtain it by submitting an application. In such a case, no fresh licence is issued but only an endorsement for authorisation to drive another class of vehicle is made by the authority on the licence originally issued. No fee other than the fee for the test of competence to drive that particular vehicle is charged in such a case.

*[Section 6, 9, 10 and 11 of M. V. Act, 1988]*

## **Learner's Licence**

5.8 This is granted to a person who is receiving instruction to drive a motor vehicle in public place, on submitting an application in form L.Lr.A accompanied with the prescribed fee, to the licensing authority having jurisdiction in the area :

- (i) in which the applicant ordinarily resides or carries on business, or
- (ii) in which the applicant is receiving instruction in driving.

*[Section 9 (1) of M. V. Act, 1988]*

## **Conductor's Licence**

5.9 This is issued to a person who acts as a conductor of a stage carriage, on submitting an application in Form L. Com. A, accompanied with the prescribed fee, to the licensing authority having jurisdiction in the area :

- (i) in which the applicant carries on business or ordinarily resides, or
- (ii) in which the employer, of the applicant who is a paid employee, resides or carries on business.

*[Section 29 and 30 of M.V. Act, 1988]*

## **Procedure for Renewal of licence**

**5.10 Renewal of licences :** As the licences are valid for a specified period, they need renewal after the expiry of the specified period. The procedure for renewal is prescribed below :

### ***Currency of licences to drive motor vehicles :***

- (1) A learner's licence issued under this Act, shall, subject to the other provisions of this Act, be effective for a period of six months from the date of issue of the licence.
- (2) A driving licence issued or renewed under this Act, shall :
  - A. in the case of a licence to drive a transport vehicle, be effective for a period of three years ; and
  - B. in the case of any other licence :
    - (i) if the person obtaining the licence, either originally or on renewal thereof, has not attained the age of fifty years on the date of issue, as the case may be, renewal thereof,
      - a. be effective for a period of twenty years from the date of such issue or renewal ; or
      - b. until the date on which such person attains the age of fifty years, whichever is earlier.
    - (ii) If the person referred to in sub-clause (1) has attained the age of fifty years on the date of issue renewal thereof effective for a period of five years from the date of such issue or renewal.

### **Currency of Conductor's Licence : 12 months**

Currency of a conductor's licence is 12 months and it is renewed on payment of the prescribed fee. If the application is moved on the expiry of 15 days from the date on which the licence expires, fee at an enhanced rate is charged, as mentioned in para under 'Licence Fees'.



## Procedure for issue of Duplicate Licence

5.11 If the licence, whether it is driving licence, or learner's licence or conductor's licence, is lost or destroyed or defaced or torn, a duplicate licence is issued by the licensing authority, on an application made to the licensing authority by the original holder of the licence.

5.12 In the case of driving licence, a duplicate licence is also issued under the following circumstances :

- (i) When, after the expiry of the prescribed period since the last endorsement of disqualification was made on the licence by a Court or any other competent authority, the holder of the licence desires to have a new licence free from all endorsements.
- (ii) When the holder of a licence surrenders his licence and desires for a duplicate licence, with a fresh photograph affixed thereto, due to his photograph in the original licence ceased to be a clear likeness of the holder.

### Prescribed Licence Fee

5.13 The new rates of fees<sup>#</sup> for issue of various licences and their renewal, as effective from 22.10.1999, are detailed below :

| Sl No. | Item                         | Fees (Rs)                                                                                                                             |
|--------|------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|
| (1)    | <b>DRIVING LICENCE FEES;</b> |                                                                                                                                       |
| a.     | Learner's Driving Licence    | 50.00 for six month                                                                                                                   |
| b.     | Driving Licence              | 75.00 for transport vehicles for, 3 years<br>for other vehicles for 5 years, or up<br>to the age of 50 years, whichever is<br>earlier |

<sup>#</sup> Revised vide Circular No. 636 (शाओ साओ प्रो / 99-173 / TR-75, dated 15-10-1999, of the Transport Commissioner, Uttar Pradesh, in accordance with Notification No. GSR 684 (e), dated 05-10-1999 of the Government of India.

|                                                                     |                                  |
|---------------------------------------------------------------------|----------------------------------|
| c. Driving Licence (Laminated Card)                                 | 150.00                           |
| d. Driving Licence Renewal                                          | 50.00                            |
| e. Driving Test                                                     | 50.00                            |
| f. Endorsement of new vehicles                                      | 50.00                            |
| g. As above (Laminated Card)                                        | 150.00                           |
| h. After the prescribed grace-period                                | 100.00                           |
| i. Registration of Motor Driving School                             | 5000.00                          |
| j. Duplicate copy of Registration / Renewal of Motor Driving School | 5000.00                          |
| k. Appeal fee against orders of licensing authority                 | 5000.00                          |
|                                                                     |                                  |
| (2) <b>CONDUCTOR'S LICENCE FEES:</b>                                | Half of the Driving Licence Fees |

**5.14 Issue of certificate of Registration Number :** A person is not entitled to drive a motor vehicle in any public place, unless the vehicle is registered by the registering authority.

#### **Procedure for registration and assignment of mark**

**5.15** The application for registration, accompanied with the prescribed fee, is submitted to the registering authority of the area in which the applicant has his residence or place of business, where the vehicle is normally kept. On receipt of the application, the vehicle is registered after payment of the prescribed fee. The registering authority issues to the applicant, a certificate of registration and he also assigns to the vehicle, to display, a distinguishing mark called the Registration Mark.

#### **Assigned number not to be reassigned**

**5.16** A number once assigned to a motor vehicle cannot be assigned to any other vehicle nor the registered number of a vehicle whose registration has been cancelled can be assigned to any other motor vehicle.

#### **Registration effective throughout India**

**5.17** A motor vehicle registered in any State in India needs no further registration in India and the certificate of registration once issued will remain



effective throughout India, provided it is not suspend or cancelled.

[Sections 53 and 54 of the M. V. Act, 1988]

### Temporary Registration

5.18 The owner of a motor vehicle may apply to any registering authority or other prescribed authority, to have the vehicle temporarily registered in the prescribed manner and for the issue in the prescribed manner, of a temporary certificate of registration and a temporary registration mark.

A registration made under this section shall be valid only for a period not exceeding one month, and shall not be renewable :

Provided that, where a motor vehicle so registered is a chasis to which a body has not been attached and the same is detained in a workshop beyond the said period of one month for being fitted with a body. The period may, on payment of such fees, if any, as may be prescribed, be extended by such further period or periods as the Registering Authority or other prescribed authority, as the case may be, may allow.

[Section 43 of M. V. Act, 1988]

### Duplicate Certificate of Registration

5.19 If the Certificate of registration is lost or destroyed or torn or defaced, a duplicate certificate is issued on payment of the fee noted in para under 'Registration Fees'.

### Prescribed Registration Fees

5.20 The fees for the registration of a motor vehicle are as follows :

| Sl No. | Item                              | Fees (Rs) |
|--------|-----------------------------------|-----------|
| 1.     | Invalid carriage                  | 100.00    |
| 2.     | Motor Cycle                       | 100.00    |
| 3.     | Light Motor Vehicle               | 1000.00   |
|        | (i) Non-Transport                 | 300.00    |
|        | (ii) Transport                    | 600.00    |
| 4.     | Medium goods / passenger vehicles | 600.00    |



|                                     |                           |
|-------------------------------------|---------------------------|
| 5. Heavy goods / passenger vehicles | 900.00                    |
| 6. Imported Motor Vehicles          | 2000.00                   |
| 7. Imported Motor Cycles            | 1000.00                   |
| 8. Others                           | 500.00                    |
| 9. Issue of duplicate Registration  | Double the respective fee |

**Note :** The fees for registration of transfer of ownership, is equal to the registration fee.

### **Grant of Trade Certificate**

**5.21 Exemption of vehicles in possession of manufacturers or dealers :** Motor Vehicles in the possession of a manufacturer or dealer in motor vehicles in the course of the business, provided that these are used under the authorisation of a trade certificate granted by the registering authority within whose area the manufacturer or dealer has his place of business.

### **Fee for issue of Trade Certificate**

**5.22** On receipt of an application for trade certificate along with the fee as detailed below, the registering authority, if satisfied that the number of certificates applied for is reasonable in relation to the business of the applicant, issues the certificates and assigns to the applicant a series of trade registration marks. The fee payable annually in advance, in respect of the trade certificate is as follows :

|    |                  |              |
|----|------------------|--------------|
| 1. | Motor Cycle      | Rs. 100 . 00 |
| 2. | Invalid carriage | Rs. 100 . 00 |
| 3. | Others           | Rs. 300 . 00 |

### **Fee for Duplicate Trade Certificate :**

|     |                  |              |
|-----|------------------|--------------|
| (a) | Motor Cycle      | Rs. 100 . 00 |
| (b) | Invalid carriage | Rs. 100 . 00 |
| (c) | Others           | Rs. 600 . 00 |

### **Vehicles of Central Government exempted**

**5.23** Vehicles under the exclusive control of the Central Government are also exempted from registration.

## Other exemptions

**5.24** The following classes of vehicles when registered are exempt from the payment of registration fees :

- a. Tractor and locomotives used solely for agricultural purposes.
- b. Motor ambulances used solely for the conveyance of the sick or injured, whether owned by the Government, a local body or the St. John's Ambulance Association.
- c. Such motor vehicles as are owned by the Government or are for the time being, in service of the Government.
- d. For the assignment of fresh registration mark in the case of a motor vehicle registered in one state but kept in another state.
- e. For recording change of address of the owner in the certificate of registration.
- f. For recording alterations made in a motor vehicle in the certificate of registration

## Transfer of Ownership

**5.25** *Fee for registration of transfer of ownership* : Whenever the ownership of the registered vehicle is transferred, the transferor and the transferee have to report this fact to the registering authority, who enters the fact of transfer of ownership in the certificate of registration, on receipt of fees.

[Section 50 of M. V. Act, 1988]

## Fee for endorsement on certificate of registration

**5.26** *Fee for endorsing note of Hire - purchase agreement in the Certificate of Registration* : When a motor vehicle is under a hire-purchase agreement and the parties to the agreement move an application which is a declaration of the parties, in the form of note to the effect that the vehicle is subject to such an agreement, the registering authority makes an entry as to the existence of such an agreement in the

certificate of registration. The fee for this endorsement is Rs. 100, in addition to the registration fee.

**Fitness Certificate** (covered by Central ~~the~~ Act. 1988.)

**5.27 Fees for certificate of fitness of transport vehicles :** A transport vehicle is not deemed to be validly registered, unless it carries a certificate of fitness issued by the registering authority or by such person as it may appoint in this behalf. The certificate is issued on submitting an application to the registering authority, in whose functional area the vehicle is kept or whose functional area includes the major portion of the route or area to which the permit relating to the vehicle extends. The certificate is issued after inspection of the vehicle by the issuing authority, to the effect that the vehicle complies with all the requirements of Section 109 to 111 of Motor Vehicles Act, 1988 and Rules made thereunder.

**Fitness effective from 6 months to 2 years**

**5.28** The certificates of fitness, unless cancelled or suspended, shall remain effective for such period, not being in any case more than 2 years or less than 6 months, as may be specified in the certificate. After the expiry of the specified period, the owner has to apply for the renewal of the certificate.

**Duplicate Fitness Certificate**

**5.29** Duplicate certificate of fitness is issued when the certificate is lost or destroyed or torn or defaced and is applied for, with a fee of Rs. 50.

**Fee for fitness certificate**

**5.30 Rates of Fee :** The fee for granting / renewal, which is payable in advance, for the grant of certificate of fitness and inspection of transport vehicle, other than a tractor/trailer used solely for the agricultural purpose, is as follows.

|     |                   |            |
|-----|-------------------|------------|
| (a) | Light Vehicles    |            |
|     | (i) Non-Transport | Rs. 150.00 |
|     | (ii) Transport    | Rs. 300.00 |
| (b) | Medium Vehicles   | Rs. 200.00 |
| (c) | Heavy Vehicles    | Rs. 500.00 |



## Exemption from fitness

### 5.31 Exemptions :

- (1) No fee, either for the grant of certificate of fitness or its renewal, is chargeable in the case of vehicles owned by and exclusively used by or on behalf of any Department of the State Government.
- (2) Transport vehicles, which are registered under Section 60 of Motor Vehicles Act, 1988, are exempted from inspection under the provisions of the Act.

### Fees for Permits authorising the use of transport vehicles and their Renewal

**5.32 Permit necessary for use :** No owner of a Motor Vehicle shall use or permit the use of the vehicle as a transport vehicle, in any place, whether or not such vehicle is actually carrying any passengers or goods, save in accordance with the conditions of a permit granted or countersigned by a Regional or State Transport Authority, or any prescribed authority authorising the use of such vehicle.

[Section 66 of M. V. Act, 1988]

**5.33 Procedure for grant of permit :** Permits are granted to use the transport vehicles either as stage carriages or contract carriages or private carriers or public carriers, on one or more routes in one or more areas.

**5.34 How to apply :** The following are the general provisions as to the applications for permits :

- (1) Every application for a permit shall be made to the Regional Transport Authority of the region, in which the vehicle or vehicles are intended to be used:
  - (i) Provided that, if it is intended to use the vehicle or vehicles in two or more regions lying within the same State, the application shall be made to the Regional Transport Authority of the region in which the major portion of the proposed route or area lies, and in case the portion of the proposed route or area in each of the region is approximately equal, to the Regional Transport Authority of the region in which it is proposed to keep the vehicle or vehicles :

- (ii) Provided further that, if it is proposed to use the vehicle or vehicles in two or more regions lying in different States, the application shall be made to the Regional Transport Authority of the Region, in which the applicant resides or has his principal place of business.
- (2) Notwithstanding anything contained in sub-section (1), the State Government may, by notification in the official Gazette, direct that in the case of any vehicle or vehicles intended to be used in two or more regions lying in different states, the application under that sub-section shall be made to the State Transport Authority of the region in which the applicant resides or has his principal place of business.

*[Section 69 of M. V. Act, 1988]*

#### **Conditions attached to permit, if any**

**5.35 Grant of permit :** On receipt of application, the Regional Transport Authority / State Transport Authority, after giving due consideration, grant the permit either to the applicant or to his authorised agent, attaching one or more of the conditions laid down in Section 72, 74, 76, and 79 of M. V. Act, 1988, depending upon the category of the vehicle for which permit has been granted.

#### **Permit effective for 3 to 5 years**

#### **5.36 Duration and renewal of permits :**

- (1) A permit other than a temporary permit issued under Section 87 or a special permit issued under sub section (8) of Section 88, shall be effective without renewal, for a period of five years :

Provided that, where the permit is countersigned under sub-section (1) of Section 88, such counter-signature shall remain effective without renewal for such period, so as to synchronise with the validity of the primary permit.

- (2) A permit may be renewed on any application made not less than fifteen days before the date of its expiry.
- (3) Notwithstanding anything contained in sub-section (2), the Regional, Transport Authority or the State Transport Authority, as the case may be, may entertain an



application for renewal of a permit after the last date specified in that sub-section, if it is satisfied that the applicant was prevented by good and sufficient cause, from making application within the time specified.

*[Section 81 of M. V. Act 1988]*

### **Transfer of Permit**

- (1) Save as provided in sub-section (2), as permit shall not be transferable from one person to another, except with the permission of the transport authority which granted the permit and shall not without such permission, operate to confer on any person to whom covered, by the permit is transferred any right to use that vehicle in the manner authorised by the permit.
- (2) Where the holder of a permit dies, the person succeeding the possession of the vehicle covered by the permit may, for a period of three months, use the permit as if it had been granted to himself.
  - (i) Provided that, such person has, within thirty days of the death of the holder, informed the transport authority which granted the permit about the death of the holder and of his own intention to use the permit ;
  - (ii) Provided further that, no permit shall be so used after the date on which it would have ceased to be effective without renewal in the hands of the deceased holder.
- (3) The transport authority may, on application made to it within three months of the death of the holder of a permit, transfer the permit to the person succeeding the possession of the vehicles covered by the permit :
  - (i) Provided that, the transport authority may entertain an application made after the expiry of the said period of three months, if it is satisfied that the applicant was prevented by good and sufficient cause, from making an application within the time specified.

*[Section 82 of M. V. Act, 1988]*



### 5.37 *Cancellation and suspension of permits :*

- (1) The transport authority which granted a permit may cancel the permit or may suspend it for such period as it thinks fit :
- a. on the breach of any condition specified in Section 84 or any condition contained in the permit, or
  - b. if the holder of the permit uses or causes or allows a vehicle to be used in any manner not authorised by the permit, or
  - c. if the holder or the permit ceases to own the vehicle covered by the permit, or
  - d. if the holder of the permit has obtained the permit by fraud or misrepresentation, or
  - e. if the holder of the goods carriage permit, fails without reasonable cause, to use the vehicle for the purposes for which the permit was granted, or
  - f. if the holder of the permit acquires the citizenship of any foreign country :

Provided that, no permit, shall be suspended or cancelled unless an opportunity has been given to the holder of the permit to furnish his explanation.

- (2) The transport authority may exercise the powers conferred on it under sub-section (1) in relation to a permit granted by any authority or person to whom power in this behalf has been delegated under sub-section (5) of Section 68, as if the said permit was a permit granted by the transport authority.
- (3) Where a transport authority cancels or suspends a permit, it shall give to the holder in writing its reasons for the action taken.
- (4) The powers exercisable under sub-section (1) (other than the power to cancel a permit) by the transport authority which granted the permit, may be exercised by any authority or person to whom such power have been delegated under sub-section (5) of Section 68.

- (5) Where a permit is liable to be cancelled or suspended under clause (a) or clause (b) or (c) of sub-section (1) and the transport authority is of opinion that having regard to the circumstances of the case, it would not be necessary or expedient to cancel or suspend the permit, if the holder of the permit agrees to pay a certain sum of money, then, notwithstanding anything contained in sub-section (1), the transport authority may, instead of cancelling or suspending the permit, as the case may be, recover from the holder of the permit, the sum of money agreed upon.
- (6) The powers exercisable by the transport authority under sub-section (5) may, where an appeal has been preferred under Section 89, be exercised also by the Appellate Authority.
- (7) In relation to permit referred to in sub-section (9) of Section 88, the powers exercisable under sub-section (1) other than the power to cancel a permit by the transport authority which granted the permit, may be exercised by any transport authority and any authority or persons to whom power in this behalf has been delegated under sub-section (5) of Section 68, as if the said permit was a permit granted by any such authority or persons.

*[ Section 86 of M. V. Act, 1988 ]*

### **5.38 Temporary permits**

- (1) A Regional Transport Authority and the State Transport Authority may, without following the procedure laid down in Section 80, grant permits, to be effective for a limited period which shall, not in any case exceed four months, to authorise the use of a transport vehicle temporarily :
  - a. for the conveyance of passengers on special occasions such as to and from fairs and religious gatherings, or
  - b. for the purposes of a seasonal business, or
  - c. to meet a particular temporary need, or
  - d. pending decision on an application for the renewal of a permit, and may attach to any such permit such condition as it may think fit :

Provided that, a Regional Transport Authority or, as the case may be, the State Transport Authority may, in the case of goods carriages, under the circumstances of an exceptional nature, and for reasons to be recorded in writing, grant a permit for a period exceeding four months, but not exceeding one year.
- (2) Notwithstanding anything contained in sub-section (1), a temporary permit may be granted thereunder in respect of any route or area where :
  - (i) no permit could be given under Section 72 or Section 74 or Section 76 or Section 79, in respect of that route or area by reason of an order of a Court or other competent authority restraining the issue of the



- same, for a period not exceeding the period for which the issue of the permit has been so restrained, or
- (ii) as a result of the suspension by a Court or other competent authority of the permit of any vehicle in respect of that route or area, there is no transport vehicle of the same class with a valid permit in respect of that route area, or there is no adequate number of such vehicles in respect of that route or area, for a period not exceeding the period of such suspension :

Provided that, the number of transport vehicles in respect of which temporary permits are so granted, shall not exceed the number of vehicles in respect of which the issue of the permits have been restrained or suspended, as the case may be.

*[ Section 87 of M. V. Act, 1988 ]*

### **Replacement of vehicles**

**5.39** The holder of a permit may, with the permission of the authority by which the permit was granted, replace any vehicle covered by the permit by any other vehicle of the same nature.

### **Tourist Permits**

#### **5.40 Tourist permits**

- (1) An application for the grant of permit in respect of a tourist vehicle, ( hereinafter referred to in these Rules as a tourist permit) shall be made in Form 45 to the State Transport Authority.
- (2) (a) No tourist permit shall be granted in respect of a motor vehicle, which is more than 2 years old.
- (b) A tourist permit shall be deemed to be invalid from the date on which the vehicle covered by the permit completes seven years, where the vehicle is a motor cab and five years, where the vehicle is other than a motor cab, unless, the vehicle is replaced.
- (c) Where a vehicle covered by a tourist permit is proposed to be replaced by another, the later vehicle shall not be more than two years old on the date of such replacement.

**Explanation :** For the purposes of this sub-rule, the period of 2 years, 5 years or 7 years, shall be computed from the date of initial registration of the motor vehicle.

*[ Rule 82 of Central M. V. Rules, 1989 ]*



#### **5.41 Authorisation Fee**

- (1) An application for the grant of authorisation for a tourist permit shall be made in Form 46 and shall be accompanied by a fee of Rupees five hundred per annum in the form of a bank draft.
- (2) Every authorisation shall be granted in Form 47, subject to the payment of taxes or fees, if any, levied by the concerned states.
- (3) The period of validity of an authorisation shall not exceed one year at a time and shall expire on the 31<sup>st</sup> March of the year.

*[ Rule 83 of Central M. V. Rules, 1989]*

#### **Right of operation**

**5.42** No tourist permit shall be deemed to confer the right of operation in any state not included in the authorisation referred to in Rule 83, nor shall it exempt the owner of a vehicle from the payment of tax or fee, if any, leviable in any state.

*[ Rule 84 of Central M. V. Rules, 1989]*

#### **Additional conditions of tourist permit**

**5.43** The following shall be the additional conditions of every tourist permit granted to a tourist vehicle other than a motor cab under sub-section (9) of Section 88 :

- (1) The permit holder shall cause to be prepared in respect of each trip a list in triplicate or tourist passenger to be carried in the vehicle, duly attested by the Executive Magistrate a Sub- Inspector of Police or a Gazetted Officer or the State Transport Authority or Regional Transport Authority in this regard, of the area from which the tour emanates, giving full particulars as under :
  - a. Name of the passengers.
  - b. Address of the passengers.
  - c. Age of the passengers.
  - d. Starting point and the point of destination.
- (2) One copy of the list shall be sent by Registered AD post to the Authority which issued the permit, for record, the second copy shall be carried in the tourist vehicle and shall be produced on demand by the officers authorised to demand production of documents by or under the Act, and the third copy shall be preserved by the permit holder.

- (3) The tourist vehicle shall either commence its journey, circular or otherwise, in the home state for a period of more than two months. The permit holder shall see that every return of the tourist vehicle to the home state is reported to the authority which issued the permit.
- (4) Provided that, where the contracted journey ends outside the home state, the vehicle shall not be offered for hire within that State or from that State to any other State, except for the return journey to any point in the home State.
- (5) The tourist vehicle may operate circular tours of places lying exclusively in home state or in the home state, and outside the state if such circular tours are in the list approved by Tourist Department of the home state to visit places of tourist, historical or religious importance and the tour is duly advertised beforehand.
- (6) The permit holder or his authorized agent shall issue a receipt to the hirer and the counterfoil of the same shall be kept with him and produced on demand to the officers empowered to demand documents by or under the Act.
- (7) The tourist vehicle shall not be parked on any bus-stand used by stage carriages and shall not operate from such bus-stand.
- (8) The tourist vehicle shall be painted in white colour with a blue ribbon of five centimetres width at the center of the exterior of the body and the word 'tourist' shall be inserted on two sides of the vehicle within a circle of sixty centimetres diameter.
- (9) The permit holder shall display in the front top of the tourist vehicle, a board in yellow with letters in black with the inscription "Tourist permit valid in the state (s) of ....." in English and Hindi and also, if he so prefers, in regional language of the home state.
- (10) The permit holder shall not operate the tourist vehicle as a stage carriage.
- (11) The permit holder shall maintain a day to day log book indicating the name and address of the permit holder and the registration mark of the vehicle, name and address of the driver with the particulars of his driving licence and the starting and destination points of the journey, with the time of departure and arrival and the name and address of the hirer.
- (12) The permit holder shall furnish every 3 months, the information contained in Condition (10) to the State Transport Authority which granted the permit, and the logbook shall be made available to the said authority on demand along with the records referred to in conditions (2) and (4).

**Explanation :** In this rule, " Home State " means the State, which has granted the permit under sub- section (9) of section 88.

[ Rule 84 of M. V. Rules, 1989 ]



**5.44** The following shall be the additional conditions of every tourist permit in respect of motor cabs :

- (1) The words 'Tourist Vehicle' shall be painted on both the sides of the vehicle within a circle of 25 cm diameter.
- (2) a board with the inscription "Tourist Permit valid in the state (s) of ....." in block letters in yellow background shall be displayed in the front of the vehicle, above the registration number plates.

*[ Rule 85 - B of M. V. Rules, 1989 ]*

#### **NATIONAL PERMITS**

##### **Application for National Permit**

**5.45** An application for the grant of a National Permit shall be made in from 48, to the authority referred to in Section 69.

*[ Rule 86 of M. V. Rules, 1989 ]*

##### **5.46 Form, contents and duration of authorisation**

- (1) An application for the grant of an authorisation for a national permit, shall be made in from 46 and shall be accompanied by a fee of Rupees five hundred per annum in the form of a bank draft.
- (2) Every authorisation shall be granted in Form 47, subject to payment of the taxes, or fees, if any, levied by the concerned states.
- (3) The period of validity of an authorisation shall not exceed one year at a time and shall expire on the 31<sup>st</sup> March of the year.

*[ Rule 87 of M. V. Rules, 1989 ]*

- (4) Age of motor vehicle for the purpose of national permit :
  - (i) No national permit shall be granted in respect of a goods carriage, which is more than nine years old at any point of time.
  - (ii) A national permit shall be deemed to be invalid from the date the vehicle covered by the permit completes nine years, from the date of its initial registration.

**Explanation :** For the purpose of this Rule, the period of nine years shall be computed from the date of initial registration of the goods carriage concerned.

*[ Rule 88 of M. V. Rules, 1989 ]*



### **Quarterly Return to be filed by a national permit holder**

5.47 A national permit holder shall file quarterly, a return in Form 49 in respect of a motor vehicle covered by the national permit to the authority, which granted the national permit.

*[ Rule 89 of M. V. Rules, 1989]*

### **Additional conditions for national permit**

5.48 The national permit issued under sub-section (12) of Section 88 shall be subject to the following additional conditions :

- (1) The vehicle plying under national permit shall be painted in dry leaf brown colour with thirty centimeters broad white borders and the words "NATIONAL PERMIT" shall be inscribed on both sides of the vehicle in bold letters within circle of sixty centimetres diameter :

Provided that, the body of a tanker carrying dangerous or hazardous goods shall be painted in white colour with a dry leaf brown ribbon of 5 cm, width in the middle at the exterior and that the driver's cabin painted in orange colour.

- (2) A board with the inscription "NATIONAL PERMIT" valid in the State (s) of ..... with blue letters on white, back ground shall be carried in the front top of such vehicle.
- (3) No such vehicle shall carry any goods without a bill of lading in Form 50.
- (4) The vehicle shall have a minimum of two drivers and shall be provided with a seat across its full width behind the driver's seat, providing facility for the spare driver to stretch himself and sleep.
- (5) The vehicle shall at all times, carry the following documents and shall be produced on a demand by an officer empowered to demand the document by or under the Act :
  - (i) Certificate of fitness.
  - (ii) Certificate of insurance.
  - (iii) Certificate of registration.
  - (iv) National Permit.
  - (v) Taxation certificate.
  - (vi) Authorisation certificate.

(6) The vehicle shall be subject to all local rules or restrictions imposed by the State Government.

(7) The vehicle shall not pick up or set down goods between two points situated in the state.

[Rule 90 of the M. V. Rules, 1989]

#### Rates of Fees

5.49 **Permit fees :** The fees in respect of the grant, renewal and counter-signature of a permit other than a temporary permit, are as follows :

|     |                        |             |
|-----|------------------------|-------------|
| (a) | For stage carriage     | Rs. 6000.00 |
| (b) | Goods carriage         | Rs. 4800.00 |
| (c) | Private stage carriage | Rs. 6000.00 |

#### MOTOR CAB

|    |                |             |
|----|----------------|-------------|
| 1. | For one region | Rs. 750.00  |
| 2. | All U. P.      | Rs. 1500.00 |
| 3. | All India      | Rs. 2500.00 |

#### Transport vehicle plying under temporary permits :

|    |                                                        |            |
|----|--------------------------------------------------------|------------|
| a. | For the first three days                               | Rs. 300.00 |
| b. | More than three days but less one week                 | Rs. 300.00 |
| c. | For every subsequent week of validity or part there of | Rs. 300.00 |

#### Licence fees for forwarding

|    |                            |             |
|----|----------------------------|-------------|
| a. | Main licence               | Rs. 1000.00 |
| b. | Supplementary licence      | Rs. 750.00  |
| c. | Renewal fees<br>(In time)  |             |
|    | (i) Main licence           | Rs. 1000.00 |
|    | (ii) Supplementary licence | Rs. 750.00  |
| d. | Renewal fees (In late)     |             |
|    | (i) Main licence           | Rs. 1200.00 |
|    | (ii) Supplementary licence | Rs. 800.00  |



## CHAPTER - 6

### COLLECTION, ACCOUNTING AND REFUND OF FEES

#### Procedure for Levy, Collection, Accounting and Refund of Fees

6.1 The work of levy of various kinds of fees is dealt within different sections of the office of the Regional Transport Office, e.g. licence section deals with licence fees, registration section deals with registration and other allied fees, permits section deals with permit fees and so on. Thus, the application for the grant, renewal and issue of duplicate licence are submitted in the licence section (both permanent and temporary) or for transfer of ownership or for the endorsement of hire-purchase agreement or for the issue of trade certificate, are submitted in the registration section and applications for grant/renewal etc. of permits are submitted in the permit section.

6.2 On receipt applications for different purposes, the fees leviable are noted on the application by the dealing section on the applications, under the signature of the competent authority. In the case of applications for grant/renewal of permits, they are first entered in the court Fee Register in from number M.T.C. 13, after the State/ Regional Transport Authority have ordered for issue of permits and the assessment of fees leviable, is completed.

6.3 After assessment of fees leviable, the applications are transmitted to the cashier for collection of fees. The cashier collects the amount, issues cash receipt and returns the applications to the section concerned, after noting thereon the cash receipt number and the amount realised. The amounts so realised by the cashier are entered in the subsidiary cashbook of the cashier in the columns prescribed for different fees.

The total of the day's collection of various fees, as shown in the subsidiary cash books, is posted in the main cashbook.

#### Fees also payable by Postal money order

6.4 The fees may also be paid by postal money order or by treasury challan at the option of the person who makes the payment.

#### Reconciliation of entries between various subsidiary cash-books

6.5 After the realisation of fees, the amount of fees realised, cash receipt number/ treasury challan number and other particulars of the licence holder are entered in the



subsidiary cash-books of the section concerned, At the close of each day, the total collections as per the subsidiary cash-books of the sections are reconciled with those entered in the subsidiary cash books maintained by the licence/registration/permit section. Each of these sections has specific register which are completed with the help of the subsidiary cashbook of the section concerned. These registers are as under :

#### Maintenance and Completion of Sectional Registers

|                                                                                                                                                                |     |                                                                                                                                                                                                                                       |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                                                                                                |     |                                                                                                                                                                                                                                       |
| Register of learner's licence in Form MTC-18<br><br>Register of permanent driving licence in Form MTC-19<br><br>Register of conductor's licence in Form MTC-17 |     | These registers are maintained by the Licence Section and contain full Particulars of licence holders, amount of licence fees assessed and realised.                                                                                  |
| Register of certificate of fitness in Form MTC-38                                                                                                              |     | This is maintained by the Registration Section and Contains particulars of transport vehicle and the amount of fees for inspection                                                                                                    |
| Trade Certificate Register in Form MTC- 4                                                                                                                      |     | This is maintained in the Registration Section and it contain particulars of the manufacturer or dealer, kinds of vehicles, number of vehicles for which trade certificate has been granted and amount of fees.                       |
| Register of vehicles registered in Form MTC- 34                                                                                                                | (1) | This is maintained by the Registration Section and it contain particulars of vehicles, registration number, name and address of the owner and amount of fees etc. Entries in respect of registration under hire-purchase agreement or |

|                             |     |                                                                                                                                                                                                                                                                       |
|-----------------------------|-----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                             |     | transfer of ownership and fee therefor, are also made in the this register.                                                                                                                                                                                           |
| Permit Fee Register         | (2) | This is maintained by the Permit Section and contains besides the amount of fees assessed and realised, condition of permit issued, its renewal, replacement of vehicles and such other particulars prescribed in the Rules.                                          |
| Permit Register             | (3) | This is maintained by the Permit Section and it exhibits the permit issued, its validity, conditions of permit, class or route for which issued, name and address of the permit holder, changes in the conditions of permit, replacement of vehicles etc.             |
| Route Index Register        | (4) | This shows the names of the various routes sanctioned in district, the classification of the route, the distance of the route etc. Separate pages are allotted for each district falling under the region.                                                            |
| Route - wise Index Register | (5) | This is maintained by the Permit Section. In this register one or more pages are allotted for each route and the registration number of the vehicle plying on a particular route, the date since when plying, the classification of the route etc. are shown therein. |

### **Licences, Certificates and Permits issued on realisation of fees**

**6.6** On realisation of fees and after making entries in the relevant registers, licences are issued by the licence section certificate of fitness, trade certificate or certificate of registration is issued by the registration section and permits are issued by the permit section.



## Refund of Fees

### Circumstances requiring refund of fees

**6.7 Circumstances under which refund is allowed :** The fees and other receipts under Motor Vehicle Act, 1988, are refundable under the following circumstances :

#### Power to Sanction

(1) The licensing or registering authority concerned or, as the case may be, the Secretary of a Regional or the State Transport Authority, may on application sanction the refund of, on refusal, cancellation or withdrawal :

- (i) the full fee paid, where the certificate, licence, permit or badge application for which is refused, or the application for the certificate licence, permit or badge is cancelled or withdrawn by the applicant before the certificates, licence permit or badge, as the case may be, is actually issued and the transaction completed.

#### Only Excess refunded

- (ii) The excess, where the amount paid is in excess of the proper fee.
- (iii) The fee paid for temporary permit, issued pending decision on an application for the renewal of a permanent permit, on the renewal thereof.
- (iv) The fee or proportion of the fee payable in respect of Trade certificate under Rule 39 of UPMV Rules, 1940, If the registering authority declines to issue trade certificate or issues a lesser number of certificates than the number specified in the application.
- (v) The whole or part of the security money paid for the issue of permit to use the motor vehicle as state carriage or as a public carrier under Section 66 of Motor Vehicles Act, 1988, provided the same has not been forfeited.
- (vi) The whole or part of the security money deposited for the issue of permit for tourist vehicles, in case of refusal to grant the permit or grant



of permit for a lesser number of vehicles than applied for.

**Refunded application within 6 month**

- (2) No refund of fee is admissible if the application for the refund is not made within 6 months from the date of credit of the fee to the Government account.

**No refund of fitness of fee if inspection done**

- (3) No refund of fee for a certificate of fitness shall be made, when the inspection of the vehicle, in respect of the certificate applied for, has been carried out.

## CHAPTER - 7

### AUDIT CHECKS (FEES)

#### Checking of records of fees

7.1 The points required to be seen generally, while checking the records of fees are, whether :

- (i) fees leviable have been correctly charged ?
- (ii) the assessment and realisation of fees have been correctly shown in the relevant registers of the licence/registration/permit sections ?
- (iii) proper records have been kept for crediting the fees to the Government Account ?
- (iv) the entries in the subsidiary cash books of the sections concerned, tally with those made in the subsidiary cash books of the cashier ?
- (v) the amount shown in the duplicate (carbon copy) of receipt books should be checked with the entries of cash books to ensure that the fee collected has been correctly and properly accounted for?
- (vi) registers have been maintained in proper form where prescribed ?
- (vii) records of each section are complete in every respect and contain full particulars required under the Rules ?
- (viii) entries and corrections in the relevant registers have been attested by the competent authority ?
- (ix) applications from the operators have been submitted in proper forms ?
- (x) rules for the grant/renewal/issue of duplicate documents detailed in the preceeding chapters have been duly observed and they have been issued in proper form ?
- (xi) refund has been sanctioned by the competent authority ?
- (xii) refund has not been made in excess of the amount due for refund ?
- (xiii) application for refund has not been entertained where the claim for refund has become time-barred ?
- (xiv) proper stock account has been kept of the metal badges and other forms ?
- (xv) permits have been issued only to those applicants whose applications have been accepted and considered ?
- (xvi) exemptions have been allowed where admissible ?

## CHAPTER - 8

### LEVY OF TAX AND ADDITIONAL TAX ON MOTOR VEHICLES

8.1 To provide for the imposition of tax in Uttar Pradesh on motor vehicles and additional tax on motor vehicles engaged in the transport of passengers and goods for, hire Uttar Pradesh Motor Vehicles Taxation Act, 1997, applicable in whole of U. P. was enacted. The Act received the assent of the Governor of Uttar Pradesh on 5th December 1997, vide Notification Number 1879/XVIII-V-12-97 and published in U. P. Gazette, Extt. Part -I (क), dated 15-12-1997 and came into force with effect from 9-11-1998 vide Notification Number 3438/30-4-98-167/91, dated 09-11-1998.

#### 8.2 Imposition of Tax

- (1) No motor vehicle other than a transport vehicle, shall be used in any public place of Uttar Pradesh, unless a one time tax at the rate applicable in respect of such motor vehicles, as specified in part "B" of the First Schedule has been paid in respect thereof :

Provided 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.

'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 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 :

- (2) No transport vehicle shall be used in any public place in Uttar Pradesh, 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. *Not here*
- (3) Where any motor vehicle other than a transport vehicle, in respect thereof one-time 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.

*[ Section 4 of U. P. MVT Act, 1997 ]*

### **8.3 Additional tax on goods carriages**

- (1) No goods carriage shall be operated in any public place in Uttar Pradesh, 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 Uttar Pradesh, 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 Vehicle Act, 1988.
  - c. sixth Schedule, in the case of the goods carriage plying under permits granted by the authorities having jurisdiction outside Uttar Pradesh for Inter-State route partly lying in Uttar Pradesh

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 by road is entered into between the Government of Uttar Pradesh and any other State Government or a Union Territory, the levy of additional tax under sub-section (1) shall, notwithstanding anything contained in the said sub-section, be in accordance with the terms and conditions of such agreement :

- 
- 1. Subs. by U. P. Act No. 4 of 2000
  - 2. Subs. by U. P. Act No. 4 of 2000

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

*[Section 5 of U P MVT Act, 1997]*

#### **8.4 Additional Tax on Public Service Vehicle**

- (1) No public service vehicle, other than those owned or controlled by the State Transport Undertaking shall be operated in any public place in Uttar Pradesh, 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 percent, the rates of additional tax specified in the said Schedule.

*[Sec. 7 U. P. Motor Vehicles Taxation Act, 1997]*

- <sup>1</sup>(1-A) Save as otherwise provided in this Act, no Motor Vehicle registered, or adapted, to carry more than nine persons excluding the driver, shall be kept for use without a permit under Section 66 of the Motor Vehicles Act, 1988 unless there has been paid in respect thereof in addition to the tax payable under Section 4, an additional tax twenty-five percent more than the additional tax payable in respect of that category of vehicle under Clause (a) of Article V of the Fourth Schedule :

- (2) The additional tax in respect of a public service vehicle<sup>2</sup> [ owned or controlled by The U. P. State Road Transport Corporation ] shall be levied and paid in accordance with the formula specified in the Fifth Schedule.

- 
1. Ins. by U. P. Act No. 25 of 2001
  2. Subs by U. P. Act No. 21 of 2004 for the words "owned or controlled by a State Transport undertaking"
  3. Ins. by U. P. Act No. 25 of 2004



<sup>3</sup>(2-A) The additional tax in respect of a public service vehicle owned or controlled by a State Transport Undertaking other than the Uttar Pradesh State Road Transport Corporation shall be levied and paid in accordance with the agreement entered into with the concerned States under sub-section (6) of Section 88 of the Motor Vehicles Act, 1988 and where there is no such agreement it shall be levied and paid at the rate given at Serial No. 8 of the table of rates of additional tax under Clause (a) of Article 1 of the Fourth Schedule :

*ARF* (3) Where a public service vehicle is wholly or partially exempted from the payment of additional tax, surcharge for the purpose of the fund established under Section 8 shall be levied on its operator, at the rate of five percent of the additional tax that would have been payable on such vehicle had it not been exempted and such amount shall be credited to the said fund.

*[ Section 6 of UP MVT Act, 1997 ]*

#### 8.5 Classification of routes for determining tax or additional tax

- (1) For the purpose of determining the amount of the tax payable in respect of transport vehicles under the First Schedule or for determining additional tax payable under the Fourth Schedule, all routes in Uttar Pradesh shall be classified by prescribed authority as "A-Class" routes or "B-Class" routes in such manner as may be prescribed.
- (2) Until the routes are classified under sub-section (1) :
  - (i) "Special Class" and "A-Class" routes classified under the United Provinces Motor Vehicles Taxation Act, 1935 shall be the "A-Class" routes under this Act.
  - (ii) "B-Class" and "C-Class" routes, classified under that Act, shall be the "B-Class" routes under this Act.

*[ Section 7 of UP MVT Act, 1997 ]*

#### 8.6 Accident Relief Fund

- (1) For the purpose of providing relief to the passengers of the other vehicle, 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 "Uttar Pradesh Road Transport Accident Relief Fund." The surcharge levied under the sub-section (3) of Section 6 and an amount equivalent to one out of twenty-one parts of the additional tax levied under sub-section (1) and (2) of Section 6 shall be credited to the said fund.

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

*[Section 8 U. P. MVT Act 1997]*

### 8.7 Payment of tax and Penalty

- (1) subject to the provisions of Section 1 :

- (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 vehicle Act, 1988 and there fore on or before the fifteenth day of January, April, July and October in each year.
- (iii) the additional tax payable under clause (a) of sub-section (1) of Section 5 shall be payable in advance on or before the fifteenth day of January, April, July and October in each year.
- (iv) (a) the additional tax under Section 6 (other than case to which sub clause (b) applies) shall be payable in advance on or before fifteen day of each calender 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 permits issued for the conveyance of passengers on special occasions, such as to and from fairs and religious gatherings or to carry marriage parties, tourist partiers or such other reserved parties, shall be paid at the time of issuance of such temporary permit.

- (2) When any person transfer a motor vehicle registered in his name to any other person, then without prejudice to the liability of the transfer in this regard, the transferee shall be liable to pay the arrears of tax, additional tax and penalty, if any, in respect of motor vehicle so transferred, due on or before the date of his transfer, as if the transferer 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 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 percent 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.

*[Section 9 of UP MVT Act, 1997]*

#### **8.8 Vehicles not to be used in Uttar Pradesh without payment of tax**

- (1) Notwithstanding anything contained in Section 9, no transport vehicle shall ply in Uttar Pradesh under a temporary permit granted under the Motor vehicles Act 1988, by an authority having jurisdiction outside Uttar Pradesh, 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 Uttar Pradesh, and
  - (ii) an additional tax under Section 5 or Section 6 as the case may be, calculated at the appropriate rate specified in the sixth Schedule.
- (2) For the purpose of levy and payment of tax under sub-clause (i) of clause (a) 4 sub-section (1), the tax payable for any two weeks or part thereof, shall be  $\frac{2}{13}$ <sup>th</sup> of the rate specified in the first schedule.
- (3) If such transport vehicle is found plying in Uttar Pradesh without payment of



the tax or additional tax payable under this Act, such tax or additional tax along with a penalty, equivalent to ten times of the due tax or additional tax shall be payable.

*[Section 10 of UPMVT Act, 1997]*

#### **Amount payable on liability occurring for the first time**

**8.9** When, in respect of transport vehicle, the tax or the additional tax becomes payable for the first 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 calander month or part thereof, in respect of which the tax or additional tax is payable.

*[Sectrion 11 of UPMVT Act, 1997]*

#### **8.10 Non-use of vehicle and refund of Tax**

- (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 thereof such tax has been paid, has not been used for a continuous period of one months or more since the tax was last paid, he shall be entitled to a refund an amount equal to one Third of the rate of quarterly tax payable in respect of such vehicle, for each such period (thirty days) for which such tax has been paid :

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 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 calender month of the period during which 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 its documents as mentioned in this sub-section remains 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 thereof one-time tax has been paid under this Act proves to the satisfaction of the Taxation Officer in the 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 :
- (i) No such refund shall be admissible unless the certificate of registration and the token, issued in respect of the vehicle are surrendered by the owner with the Taxation Officer.
  - (ii) 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 month, shall be ignored.
- (5) The owner of a motor vehicle other than a transport vehicle in respect thereof one-time tax has been paid under this Act, shall be entitled to refund of such tax, at the rates 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 month or more since the tax or installment was last paid, he shall be entitled to refund of an amount equal to one-twelfth of

the rate of annual tax payable in respect of such vehicle for each complete 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 transport vehicle entitled to any refund of the 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 as 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 principal 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.

*[Section 12 of UPMVT Act, 1997]*

#### **8.11 Declaration by person keeping vehicle for use**

- (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 by such declaration becomes to be liable to pay in respect of such vehicle, as required by or under this Act.
- (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.

*[Section 13 of UPMVT Act, 1997]*



### **Payment of difference in tax**

- 8.12** 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

*[Section 14 of UPMVT Act, 1997]*

**8.13 Record of payment of the tax in the certificate of registration and grant of token**

- (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 transport vehicle, shall also issue a token in the prescribed form.
- (2) The Taxation Officer shall record payment of additional tax under Section 5 of section 6, as the case may, be, in the certificate prescribed in this behalf, to be issued by him.

*[Section 15 of UPMVT Act, 1997]*

### **Power to stop vehicle and enter**

- 8.14** The driver of a motor vehicle shall cause the vehicle to stop and remain stationary when required to do so by the Taxation Officer, or any other officer authorised by the State Government in this behalf, in order to enable him to carry out any duty and 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.

*[Section 16 of UPMVT Act, 1997]*

**8.15 Time - table to be furnished**

- (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 timing of arrival and departure of his stage carriage, as well as 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.

*[Section 17 of UPMVT Act, 1997]*

#### **8.16 Appeal**

- (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.

*[Section 18 of UPMVT Act, 1997]*

#### **Punishment of offences**

- 8.17** 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 extend 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.

*[Section 19 of UPMVT Act, 1997]*

#### **8.18 Recovery of Tax**

- (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 under this act shall be first charged on the motor vehicle including its accessories, in respect whereof it is due.

*[Section 20 of UPMVT Act, 1997]*

**Power to enforce attendance of witnesses etc.**

**8.19** The Appellate Authority, or the Taxation Officer making any inquiry under this Act, shall have all such powers as are vested in a civil court while trying a civil suit, in respect of :

- a. the summoning and enforcing 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 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.

*[Section 21 of UPMVT Act, 1997]*

**8.20 Detention of transport vehicle in case of non-payment of tax**

- (1) Where an officer authorised by the State Government in this behalf, has reasons 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 nearest police station or any other place specified by him :

Provided 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 Act, shall be released by the Taxation Officer immediately on payment of the tax, penalty or other amount due.
- (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 forty - five days from the date of seizure or detention of the vehicle, the

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1. Inserted by U. P. Act No.25 of 2001



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.

*[Section 22 of UPMVT Act, 1997]*

#### **Bar of jurisdiction of Court**

**8.21** 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 functions under this Act.

*[Section 23 of UPMVT Act, 1997]*

#### **8.22 Compounding of offences**

(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 realisation of an amount equivalent to fifty percent of the maximum fine provided for such offence under this Act.

(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 for the same offence.

*[Section 24 of UPMVT Act, 1997]*



## **Cognizance of offences**

**8.23** 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.

*[Section 25 of UP MVT Act, 1997]*

## **8.24 Offences by companies**

(1) If the person committing offence under this Act is a company, the company as well as every person in-charge of and responsible to the company for the conduct of its business at the times of the commission of the offence, shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly :

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 any offence 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 that the commission of the offence is attributable to any neglect on the part of, any secretary, director, manager, or others, 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 body corporate and includes a firm or other associaton of individuals ; and
- b "Director" in relation to a firm, means a partner in the firm,

*[Section 26 of UPMVT Act, 1997]*

## **Protection of action taken in good faith**

**8.25** 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.

*[Section 27 of UPMVT Act, 1997]*

## **8.26 Power of State Government to make rules**

- (1) The State Government may, by notification make Rules for carrying out the purpose of this Act.
- (2) In particular and without prejudice to the generality of the foregoing power, the State Government may make Rules for all any of the following purpose, namely :
  - a. prescribed 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 particular 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 in which the Uttar Pradesh Road Transport Accident Relief Funds shall be administered and utilised.
- l. Any other matter for which Rules are to be or may be made.

*[Section 28 of UPMVT Act, 1997]*

#### **8.27 Power to remove difficulties**

- (1) The State Government may, for the purpose 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 the commencement of this Act.

- (2) Every order made under sub-section (1) shall be laid 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, shall apply as they apply in respect of Rules made by the State Government under any Uttar Pradesh 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.

*[Section 29 of UP MVT Act, 1997]*

## 8.28 Repeal and Savings

- (1) The United Provinces Motor Vehicle Taxation Act, 1935, the Uttar Pradesh Motor Gadi (yatrikar) Adhiniyam, 1962 and the Uttar Pradesh Motor Gadi (Mal-Kar) Adhiniyam, 1964, have been repealed.
- (2) Without prejudice to the generality of Section 6 of the Uttar Pradesh General Clauses Act, 1904, 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 proceeding 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 of, as if this Act had not come into force.

*[Section 30 of UPMVT Act, 1997]*

## 8.29 Power to exempt

- (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 education, medical, philanthropic or other public purpose, from :
  - a. the operation of this Act or any provisions 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 retroactively 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 sub-section (1) but such withdrawal shall not operate retrospectively.

*[Section 3 of UP MVT Act, 1997]*

### **8.30 Authorities and manner of classifying routes**

- (1) For the purpose of classification of routes under sub-section (1) of Section 7, the State Transport Authority and the Regional Transport Authorities constituted under sub-section (1) of Section 68 of the Motor Vehicles Act, 1988, shall in their respective jurisdiction be the prescribed authorities.
- (2) the State Transport Authority and every Regional Transport Authority with the approval of the State Government shall classify all routes within their respective jurisdiction as Class 'A' or Class 'B' route by a general or special resolution recorded in their proceedings.

*[Rule 4 of U.P. MVT Rules, 1998]*

### **8.31 Considerations to be applied in classifying routes**

While classifying routes every prescribed authority shall be guided by the following considerations, in the order in which they appear hereunder :-

- a. The potential income, which having regard to all circumstances of the route, may be expected to accrue from the employment of a public service vehicle on the route.
- b. The cost of maintenance of the road or roads or the portion or portions of any road or roads comprising the said route.

*[Rule 5 of UP MVT Rules, 1998]*

### **8.32 Method of Payment of Tax**

- (1) The tax or the additional tax may either be paid in cash to the Taxation Officer or deposited in any treasury of the concerned district through treasury challan under the head "0041-Taxes on Vehicles- 102 - Receipts under the State Motor Vehicles Taxation Act - 01-Gross Receipt" by the owner or operator of the motor vehicle and the receipt or the treasury challan, as the case may be evidencing such payment shall be furnished to the Taxation Officer.

Provided that the tax and additional tax payable under Section 10 of the



Act shall be paid either in cash or in Bank Draft payable to Transport Commissioner, Uttar Pradesh, Lucknow at the Tax Collection Centres of the Uttar Pradesh Government situated on the Border :

Provided further that if there is no Tax Collection Centre of Uttar Pradesh Government situated on border on route, it shall be sufficient compliance of the above if the said cash or Bank Draft is deposited in the Office of the Taxation Officer situated nearest to the point of entry into the Territory of Uttar Pradesh.

- (2) Every person who is required to make a declaration under Rule 7 or additional declaration under Rule 8 shall pay tax or additional tax due on the motor vehicle at the time of presenting the declaration in respect thereof.

[Rule 9 of UPMVT Rules, 1998]

### 8.33 Penalty for late payment of tax and additional tax

Where the tax or additional tax in respect of a motor vehicles is not paid within the period specified in sub-section (1) of Section 9, a penalty at the following rate shall also be payable, as the case may be, addition to the tax or the additional tax due -

- (1) Where the delay has been caused in payment of tax payable under sub-section (1) of Section 4, the penalty shall be rupees two per week, or part thereof in respect of two wheelers and rupees five per week or part thereof in respect of vehicles other than two wheelers :
- (2) Where the delay has been caused in payment of tax payable under sub-section (2) of Section 4, the penalty shall be rupees fifteen per week or part thereof :
- (3) Where the delay has been caused in payment of additional tax payable under Section 5 or Section 6, the penalty shall be rupees twenty per week or part thereof.

[Rule 24 UP MVT Rules 1998]

## CHAPTER - 9

### AUDIT SCRUTINY OF RECORDS OF TAX

#### Scrutiny of Records

9.1 In order to exercise proper check towards assessment and collection of tax, the following facts are to be ascertained :

- (i) Routes on which the vehicles are plying and their classification.
- (ii) Number of vehicle plying on various routes.
- (iii) Period of validity of the permits.
- (iv) Number of vehicles registered and the dates from which registered.
- (v) Whether the Gross Laden weight was recorded in register certificate for stage carriages for the purpose of assessment of tax.
- (vi) If a vehicles has been replaced, the date on which it has been replaced and the registration number of a vehicle which has replaced.

9.2 For the above, the following records in addition to the demand and collection register known as Tax Posting Register, are to be seen :

- (i) Route Index Register.
- (ii) Permit Register.
- (iii) Register of Vehicles registered (Registration Register).
- (iv) Assessment Files.
- (v) Route Map.

9.3 Besides a general scrutiny of the records relating to tax, the following points should be examined :

- (i) Whether the declaration in the prescribed forms, have been received ?
- (ii) If it is a transport vehicle, whether the permit to ply in it a particular region or a route exists ?
- (iii) Whether the tax on vehicles has been correctly assessed and realised, according to the classification of routes on which they ply ?
- (iv) If the tax has been paid after the prescribed time limit, whether compensation

has been charged ?

- (v) Whether the tax token has been issued only for the period for which the tax has been paid ?
- (vi) Whether the Stock Register of tokens has been maintained properly ?
- (vii) Whether the unused tokens have been destroyed under the orders of the competent authority ?
- (viii) Whether the certificate regarding the number of the tokens contained in each token book, has been recorded in each book by the competent authority over his signature ?
- (ix) Whether separate token books are used for issue of tokens in respect of such vehicles, which are exempt from payment of tax ?
- (x) If duplicate tokens have been issued, whether the prescribed fees have been charged ?
- (xi) Whether the entries made in the subsidiary cashbook of the cashier tally with the Tax Receipt Register ?
- (xii) Whether token number issued is entered in the subsidiary cashbook ?
- (xiii) Whether the tax posting register is posted up to date ?
- (xiv) Whether notices have been issued to the defaulting owners of the vehicles ?
- (xv) If the arrear of tax have not been paid, whether recovery certificates have been issued ?
- (xvi) If tax has been written off, whether orders of the competent authority for the same exist ?
- (xvii) Whether register of refunds contain all records of refund made ?
- (xviii) Whether the application for refund was received within the time prescribed under the Rules ?



(xix) Whether the exemptions have been granted according to Rules ?

For the sake of checking the correct payment of tax by the stage carriages, a few routes of "A" or "B" classes should be selected from the Route Index Register, and it should be seen, whether the Tax paid by the vehicles plying on these routes, is as per the classification of that route.

## CHAPTER - 10

### OFFENCE AND PENALTIES

#### FINES FOR OFFENCES

##### General provisions for punishment of offences

**10.1** Whoever contravenes any provisions of M. V. Act or of any Rule, made thereunder, shall, if no other penalty provided for the offence, is punishable with fine to the extent of one hundred Rupees and for each subsequent conviction with a fine to the extent of three hundred Rupees.

*[Section 177 of MV Act, 1988]*

##### Disobedience, Obstruction and Refusal

**10.2** *Disobedience of orders, obstruction and refusal of information* : Whoever willfully disobeys any direction lawfully given by any authority empowered under the M. V. Act to give such direction or whoever obstructs the authority in the discharge of any functions which is required under the M. V. Act, to discharge, shall if no other penalty is provided for the offence, is punishable with a fine which may extend to five hundred Rupees.

*[Section 179 (1) of MV Act, 1988]*

##### Withholding information or giving false information punishable

**10.3** Whoever willfully withholds any information, which he is required to furnish under M. V. Act or willfully gives information, if no other penalty is provided for the offence, is punishable with imprisonment for a term which may extend to one month or with a fine which may extend to five hundred Rupees or with both.

*[Section 179 (2) of MV Act, 1988]*

##### Unauthorised driving is punishable

**10.4** *Allowing unauthorised persons to drive vehicle* : If any person in charge motor vehicle or its owner allows any other person who is not authorised to drive a motor

vehicle in a public place, shall be punishable with imprisonment for a term, which may extend to three months, or with a fine to the extent of five hundred Rupees or with both.

*[Section 180 of MV Act, 1988]*

**Driving by a person disqualified is punishable**

**10.5 Offence relating to licences :** Whoever, being disqualified under the M. V. Act for holding or obtaining a driving licence, drives a motor vehicle in public place or applies for or obtains a driving licence or not being entitled to have a driving licence issued to him free from endorsement, applies for or obtains a driving licence without disclosing the endorsement made on a driving licence previously held by him, is punishable with imprisonment for a term which may extend to three months, or with a fine which may extend to five hundred Rupees or with both, and any driving licence so obtained becomes invalid.

*[Section 182 (3) of MV Act, 1988]*

The compounding fees for various offences have been incorporated in G. O. No. 2050 / 30-04-98-172 / 89, dated 01-09-1998.



## CHAPTER - 11

### LEVY OF TAX AND FEE IN RESPECT OF MOTOR VEHICLES OF OTHER STATES PLYING IN UTTAR PRADESH

#### Introduction

11.1 All transport vehicle which ply in Uttar Pradesh under permits granted by a transport authority having jurisdiction outside Uttar Pradesh, are liable to be assessed to fees and taxes as mentioned below, except when exempted under various motor vehicles laws applicable to Uttar Pradesh :

- (i) Fees prescribed in the Central Motor Vehicle Rules, 1989 for counter-signature of the permits issued by the transport authorities of other states, by the transport authorities of Uttar Pradesh validating such permits for or part of Uttar Pradesh, as the case may be.
- (ii) Tax and additional tax under the U. P. Motor Vehicles Taxation Act, 1997 and the Rules framed thereunder.
- (iii) Additional tax on passengers and goods under the U. P. Motor vehicle Taxation Rules, 1998.

#### Reciprocal Agreements between Uttar Pradesh and other States

11.2 The State of Uttar Pradesh has reciprocal agreements with the states of Bihar, Madhya Pradesh, Rajasthan, Haryana, Punjab, Maharashtra, West Bengal and Delhi, in terms of which the taxes on vehicles of these states plying in Uttar Pradesh and vice-versa are to be levied in the following manner :

- (i) The number of substantive (permanent) permits to be issued by any reciprocating State for plying its vehicle in the others's territory, is fixed under the reciprocal agreements. Vehicles of reciprocating states plying in Uttar Pradesh on substantive permits do not pay road tax to the state of Uttar Pradesh at all. Even for the duration of their stay in this State, they pay road tax to their home states at the rate applicable there. The same provisions for single point taxation applies to vehicles of Uttar Pradesh plying in the reciprocating states on substantive permits.

- (ii) Vehicles of other states plying in Uttar Pradesh under temporary permits are liable to pay tax to the state of Uttar Pradesh for the duration of their stay in Uttar Pradesh. Under the reciprocal agreements, however, vehicles which have been granted temporary permits by any reciprocating State under Section 87 (pending renewal of substantive permits) and Section 88 (special permits for contract carriages) of the Motor Vehicles Act, 1988, for plying in Uttar Pradesh do not have this liability.
- (iii) The reciprocal agreements do not provide single point taxation in respect of tax payable by public carriers of any reciprocating state having substantive permits, which use Uttar Pradesh only as a corridor for passing into any third state. Such vehicles have the liability to pay tax to the State of Uttar Pradesh, for the duration of their stay therein.
- (iv) There is no provision in the reciprocal agreements between Uttar Pradesh and other state for single point taxation, in respect of additional tax on goods and passengers. Thus, all vehicles of other states plying in Uttar Pradesh for the duration of their stay therein.
- (v) All motor vehicles taxes payable to the state of Uttar Pradesh by vehicles of other states (including those with which there are no reciprocal agreements) are collected by the permit issuing authorities of the states, from the operators concerned in the form of bank drafts which are subsequently remitted to the Transport Commissioner, Uttar Pradesh, Lucknow, who maintains its accounts, watches prompt encashment and credit into the Government account. For this purpose, the Department maintains a separate receipt register and cash book for bank drafts received.

#### **Audit checks in respect of vehicles of other states**

**11.3** While conducting audit of receipts of Motor Vehicles Taxes in respect of vehicles of other states plying in U. P., the following aspects should be specifically examined :

- (i) Whether the statements from other states regarding the number and kind of their vehicles plying in Uttar Pradesh, duration of their stay in this State, exact quantum of motor vehicle taxes payable to Uttar Pradesh



etc., are received at the Transport Commissioner's office, at regular intervals, and proper records of the receipt of such statements are kept ?

- (ii) Whether all bank draft received are duly entered in the Receipt Register and whether they are promptly remitted to the State Bank Of India and credited to Government account ?
- (iii) Whether proper machinery exists for periodical verification and reconciliation of the number of bank drafts actually forwarded by the transport authorities of other state and the number received in the office of the Transport Commissioner ?
- (iv) Whether the taxes realised by the transport authorities of other state from their vehicles to be paid to Uttar Pradesh, have been realised at the correct rates ?

### **Tax Collection Centres**

**11.4** The department has established Tax Collection Centres (TCC) to check, regulate and control the inter-state traffic control between the borders of Delhi Uttar Pradesh, Haryana- Uttar Pradesh, Madhya Pradesh, Himachal - Uttar Pradesh, Bihar - Uttar Pradesh, and adjoining states.

### **Cash Realisation at Tax Collection Centre**

**11.5** The difference of tax leviable in U. P. on vehicles of other states and that actually paid by such vehicles, if any noticed during checking at the Tax Collection centre is realised in cash from the operators concerned at the centre.

### **National Permit**

**11.6** The scheme for the issue of national permits to public carrier for the purpose of encouraging long distance inter-state road transport of goods was introduced by the Central Government in September 1975, in as much as a national permit enables a public carrier to travel anywhere within the territory of India.

### **11.7 Definition of National Permit**

- a Natinal permit means a permit granted by the appropriate authority to a public



carrier authorising him to operate as a public carrier throughout the territory of India or in such contiguous states, not being less than in number (including the state in which the permit is issued), as may be specified in such permit, in accordance with the choice indicated by the public carrier operator to whom such permit is granted.

#### **Appropriate Authority**

- b     Appropriate Authority in relation to a national permit means the authority which is authorised by the Motor Vehicles Act, 1988 to grant such a permit. The State Government has appointed the Regional Transport Authorities as the appropriate authority for granting national permits.

#### **Authorisation Fee**

- c     Authorisation fee means the annual fee, not exceeding five thousand Rupees, which may be charged by the appropriate authority of a state for the issue of national permit.

**11.8**   An application for the grant of national permit shall bear court fee stamp worth Rupees one hundred.

**11.9**   After the grant of national permit, every national permit holder shall submit an application to the appropriate authority in the prescribed form, for annual authorisation in respect of those states in which he chooses to ply the vehicle, duly accompanied by an annual authorisation fee of Rs, 5000 and Composit fee in respect of each such state through bank draft drawn in favour of secretary, State Transport Authority.

**11.10**   The records relating to National permit scheme should be checked while auditing the RTOs. The correctness of fees due to the Government of Uttar Pradesh by other states on account of such permits issued in other states have duly received, should be verified in Transport Commissioners Office, Lucknow.

## CHAPTER - 12

### REMITTANCE OF REVENUE INTO TREASURY

**Revenue Receipts deposited into treasury the next day**

**12.1** The amount of fees and taxes realised by the cashier is required to be remitted into the treasury the next day, through treasury challans.

**Procedure for Reconciliation between Department and Treasury figures**

**12.2** *Reconciliation of revenue realised by the Departmental with the Treasury figures* : A register known as Treasury Challan Register is maintained in the office of the Regional Transport Officer, wherein each challan through which the amount of fees and taxes realised and remitted into treasury by the Department and paid directly by the owners of the vehicles, is entered. The receipted treasury challans on account of the revenue remitted into treasury are to be periodically tallied with the treasury records.

**Audit Checks**

**12.3** While conducting the audit of records relating to realisation of revenue by the cash section, the following points should be seen :

- (i) Whether the treasury challan register maintained by the regional Transport officer is sent every month to the Treasury Officer for verification of receipts, and in case of a variation between the figures of receipts as shown by the RTO and as certified by the Treasury officer, whether action was taken to reconcile the discrepancies ?
- (ii) Whether in the case of deposits by the operators at a treasury other than the treasury where the office of the Regional Transport officer situated, the remittances have been verified with the records of that treasury ?
- (iii) Whether the amount shown in the case receipt counterfoil has correctly been entered in the subsidiary cashbook ?
- (iv) Whether the totals shown in the subsidiary cashbook are correct ?

- (v) Whether the total realisation of the day as per subsidiary cashbook has been entered in the main cashbook and the entries properly attested ?
- (vi) Whether the amount realised have been deposited into the treasury regularly ? The treasury Challans should be verified in support of the remittances .



# ***APPENDICES***

## ***SCHEDULE***

# APPENDIX - I

## FIRST SCHEDULE

(See Section 4)

The classification of vehicles other than the transport vehicles, with reference to the rates have been prescribed in Part "A", "B" and "C" of this Schedule and Part "A" and "B" of the Second Schedule.

### PART "A"

#### Description of Vehicles

- (1) Motor Cycles (including scooters and mopeds) :
  - a. Not exceeding 80 kilograms in weight, unloaded.
  - b. Exceeding 80 kilograms in weight unloaded but not exceeding 500 kilograms, unloaded.
- (2) 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.
- (3) Trailers drawn by vehicles covered by this Article.
- (4) Vehicles including motor cycles, weighing more than 500 kilograms in weight, unloaded, constructed or adopted for use for the conveyance of more than six persons exclusive of the driver :
  - (i) Not exceeding 2,000 kilograms in weight, unloaded ;
  - (ii) Exceeding 2,000 kilograms but not exceeding 3,000 kilograms in weight, unloaded ;
  - (iii) Exceeding 3,000 kilograms but not exceeding 4,000 kilograms in weight, unloaded ;
  - (iv) Exceeding 4,000 kilograms but not exceeding 5,000 kilograms in weight, unloaded ;
  - (v) Exceeding 5,000 kilograms in weight unloaded.

# PART "B"

## [Rates of One - time Tax on vehicles under sub-section (1) of Section 4]

Rates of one-time Tax (In Rupees) [As per Transport Commissioner's circular No. 22 (शा0) सा0 प्र/ 2000-140/ टी. आर / 92, dated 11-01-2000]

| Sl No. | Vehicle according to Articles of Part "A" | Registered on or after the date of commencement of UPMVT Act, 1997  | Registered in the year 1997-98 and on or after 01-01-1998 up to 04-02-1998 | 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 before                              |
|--------|-------------------------------------------|---------------------------------------------------------------------|----------------------------------------------------------------------------|---------------------------------------------------------------------|---------------------------------------------------------------------|---------------------------------------------------------------------|---------------------------------------------------------------------|---------------------------------------------------------------------|---------------------------------------------------------------------|---------------------------------------------------------------------|---------------------------------------------------------------------|--------------------------------------------------------------------|--------------------------------------------------------------------|
| 1      | 2                                         | 3                                                                   | 4                                                                          | 5                                                                   | 6                                                                   | 7                                                                   | 8                                                                   | 9                                                                   | 10                                                                  | 11                                                                  | 12                                                                  | 13                                                                 | 14                                                                 |
| 1      | I (1)                                     | 800                                                                 | 634                                                                        | 475                                                                 | 316                                                                 | 158                                                                 | 158                                                                 | 158                                                                 | 158                                                                 | 158                                                                 | 158                                                                 | 158                                                                | 158                                                                |
| 2      | I (2)                                     | 1500                                                                | 1350                                                                       | 1200                                                                | 1050                                                                | 900                                                                 | 750                                                                 | 600                                                                 | 450                                                                 | 300                                                                 | 163                                                                 | 163                                                                | 163                                                                |
| 3      | II (1)                                    | 2.5 % cost of vehicle                                               | 4589                                                                       | 4180                                                                | 3770                                                                | 3361                                                                | 2950                                                                | 2539                                                                | 2138                                                                | 1720                                                                | 1311                                                                | 900                                                                | 489                                                                |
| 4      | II (2)                                    | 605                                                                 | 557                                                                        | 508                                                                 | 460                                                                 | 411                                                                 | 363                                                                 | 315                                                                 | 266                                                                 | 218                                                                 | 169                                                                 | 121                                                                | 73                                                                 |
| 5      | III (i) (a)                               | 2.5 % cost of vehicle                                               | 5324                                                                       | 4840                                                                | 4356                                                                | 3872                                                                | 3388                                                                | 2904                                                                | 2420                                                                | 1936                                                                | 1452                                                                | 968                                                                | 484                                                                |
| 6      | III (i) (b)                               | 2.5 % cost of vehicle                                               | 7550                                                                       | 6873                                                                | 6195                                                                | 5518                                                                | 4840                                                                | 4162                                                                | 3485                                                                | 2807                                                                | 2130                                                                | 1452                                                               | 774                                                                |
| 7      | III (i) (c)                               | 2.5 % cost of vehicle                                               | 10430                                                                      | 9486                                                                | 8543                                                                | 7599                                                                | 6655                                                                | 5711                                                                | 4767                                                                | 3824                                                                | 2880                                                                | 1936                                                               | 992                                                                |
| 8      | III (i) (d)                               | 2.5 % cost of vehicle                                               | 12209                                                                      | 11108                                                               | 10007                                                               | 8906                                                                | 7805                                                                | 6703                                                                | 5602                                                                | 5401                                                                | 3400                                                                | 2299                                                               | 1198                                                               |
| 9      | III (i) (e)                               | 2.5 % cost of vehicle                                               | 12209                                                                      | 11108                                                               | 10007                                                               | 8906                                                                | 7805                                                                | 6703                                                                | 5602                                                                | 5401                                                                | 3400                                                                | 2299                                                               | 1198                                                               |
|        |                                           | Plus 5324 for every 1000 kgs or part thereof, in excess of 5000 kgs | Plus 4888 for every 1000 kgs or part thereof, in excess of 5000 kgs        | Plus 4453 for every 1000 kgs or part thereof, in excess of 5000 kgs | Plus 4017 for every 1000 kgs or part thereof, in excess of 5000 kgs | Plus 3852 for every 1000 kgs or part thereof, in excess of 5000 kgs | Plus 3146 for every 1000 kgs or part thereof, in excess of 5000 kgs | Plus 2710 for every 1000 kgs or part thereof, in excess of 5000 kgs | Plus 2275 for every 1000 kgs or part thereof, in excess of 5000 kgs | Plus 1839 for every 1000 kgs or part thereof, in excess of 5000 kgs | Plus 1404 for every 1000 kgs or part thereof, in excess of 5000 kgs | Plus 968 for every 1000 kgs or part thereof, in excess of 5000 kgs | Plus 532 for every 1000 kgs or part thereof, in excess of 5000 kgs |
| 10     | III (2)                                   | 1210                                                                | 1113                                                                       | 1016                                                                | 920                                                                 | 823                                                                 | 726                                                                 | 629                                                                 | 532                                                                 | 436                                                                 | 339                                                                 | 242                                                                | 145                                                                |

Provided that the rates in respect of all motor vehicles covered under Articles 2(1), 3(1) (a), 3(1) (b), 3(1) (c), 3(1) (d) and 3(1) (e) of Part "A" and registered on or after the date of implementation of Uttar Pradesh Motor Vehicles Taxation (Amendment) Act, 2000



(11-01-2000), shall not be less than Rs. 5000.

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

- an individual ;
- a municipal Council, Municipal Corporation, Zila Panchayat, Nagar Panchayat or Kshetra Panchyat ;
- a University established by or under any Law ;
- any recognised educational institute ;
- any public charitable institution ;
- any other class of persons using motor vehicles for public purposes, specified by the State Government in this behalf by a Notification.

Provided further that, the rates of tax in respect of all motor vehicles driven by diesel shall be double of the rates specified against Articles I, II and III of this part.

PART "C"

[Rates of Tax (other than one-time tax) under Provisions to Sub-section (1) of Section 4]

| Serial Number | Vehicles according to the Articles of Part "A" | Annual rate of Tax (Rs. P.)                                                              |
|---------------|------------------------------------------------|------------------------------------------------------------------------------------------|
| 1             | 2                                              | 3                                                                                        |
| 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 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, 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 :

- (i) An individual.
- (ii) A Municipal Council, Municipal Corporation, Zila Panchayat, Nagar Panchayat of Kshtera Panchayat .
- (iii) a University established by or under any Law ;
- (iv) any recognised educational institute ;
- (v) any public charitable institution ;

- (vi) Any other class of persons using motor vehicles for public purposes, specified by the State Government in this behalf by a notification.

Provided further that, the rates of tax in respect of all motor vehicles driven by diesel shall be double of the rates specified against Articles I, II and III of this part.



PART "D"

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

| Article | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Rates of Tax per quarter (Rs. )                                                                        |
|---------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------|
| 1       | 2                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 3                                                                                                      |
| 1       | <p><b><i>Vehicles plying for the conveyance of passengers and light personal luggage of passengers :</i></b></p> <p>(1) With seating capacity for not more than three persons exclusive of the driver</p> <p>(2) With seating capacity for four persons exclusive of the driver</p> <p>(3) With seating capacity for more than four but not more than six persons exclusive of the driver</p> <p>(a) <i>Three wheelers</i></p> <p>(b) <i>Others :</i></p> <p>(4) With seating capacity for more than six persons but not more than twelve persons exclusive of the driver :</p> <p>(i) If intended for use on "A" class route</p> <p>(ii) If intended for use on "B" class route</p> <p>(5) With seating capacity for more than twelve persons, but not more than twenty persons exclusive of the driver :</p> <p>(i) If intended for use on "A Class" route :</p> | <p>Rs. 95.00</p> <p>Rs.185.00</p> <p>Rs.185.00</p> <p>Rs.230.00</p> <p>Rs. 350.00</p> <p>Rs.250.00</p> |

|     |                                                                                                                     |                                                                                       |
|-----|---------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------|
|     | <ul style="list-style-type: none"> <li>❖ For the first twelve seats</li> <li>❖ For every additional seat</li> </ul> | Rs. 350.00<br>Rs. 30.00                                                               |
|     | (ii) If intended for use on "B Class" route :                                                                       |                                                                                       |
|     | <ul style="list-style-type: none"> <li>❖ For the first twelve seats</li> <li>❖ For every additional seat</li> </ul> | Rs. 250.00<br>Rs. 25.00                                                               |
| (6) | With seating capacity for more than twenty persons but not more than thirty-five persons, exclusive of the driver : |                                                                                       |
|     | (i) If intended for use on "A Class" route :                                                                        |                                                                                       |
|     | <ul style="list-style-type: none"> <li>❖ For the first twenty seats</li> <li>❖ For every additional seat</li> </ul> | Rs. 590.00<br>Rs. 35.00                                                               |
|     | (ii) If intended for use on "B Class" route :                                                                       |                                                                                       |
|     | <ul style="list-style-type: none"> <li>❖ For the first twenty seats</li> <li>❖ For every additional seat</li> </ul> | Rs. 450.00<br>Rs. 30.00                                                               |
| (7) | With seating capacity for more than thirty - five persons, exclusive of the driver :                                |                                                                                       |
|     | (i) If intended for use on "A Class" route :                                                                        | Rs. 1115.00 +<br>Rs. 45.00, for<br>every seat, in<br>excess of thirty -<br>five seats |
|     | (ii) If intended for use on "B Class" route :                                                                       | Rs. 900.00 +<br>Rs. 35.00, 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, in any shall be reckoned as additional seating                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                    |
| I   | Vehicles plying for hire, for conveyance of a limited number of passengers and for transport of a limited quantity of passengers' goods, the tax payable under Article - I in respect of the authorised number of passenger seats, in addition to tax for every metric ton of Gross Vehicles Weight (GVW) of the vehicle, or part thereof                                                                                                                                                                                                                                                                                                                                                                                           | Rs. 45.00                                          |
| III | Vehicles plying for transport of goods only, excluding trailers attached to tractors, when trailers are used solely for agricultural purposes, for every metric ton of G V W of the vehicles :<br><br>(1) For one region<br>(2) For more than one region                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <i>is 9/10 initially</i><br>Rs. 70.00<br>Rs. 85.00 |
| IV  | Tractor by which trailer is drawn and which is used for purposes other than agricultural : Tax in addition to the tax paid in respect of the trailers drawn by it                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Rs. 45.00                                          |
|     | <b>Explanation :</b> <ul style="list-style-type: none"> <li>➤ Where any motor vehicle is used for various purposes, in such a manner as to cause it to be taxable under more than one Article of this Schedule, the tax payable shall be at the highest appropriate rate</li> <li>➤ Where a motor vehicle is equipped with sleeping berths, each sleeping berth shall for the purpose of Article I and II to this part, be regarded as the equivalent of two passenger seats</li> <li>➤ Every trailer attached to or drawn by a motor vehicle, which is taxable under any of the Articles II, III and IV of this part, be registered as a separate motore vehicle liable to appropriate tax as specified in that Article</li> </ul> |                                                    |



## APPENDIX - II

### SECOND SCHEDULE

(See Section 12)

#### PART "A"

*[Rates of Refunds of on-time tax, under sub-section (3) of Section 12]*

| Serial<br>Numbe | Vehicles according to the<br>Articles of Part "A" of the first<br>Schedule | Amount to be refunded for<br>each month of non-use of<br>the motor vehicle (In Rs.)             |
|-----------------|----------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------|
| 1               | 2                                                                          | 3                                                                                               |
| 1.              | I (1)                                                                      | 3.00                                                                                            |
| 2.              | II (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)                                                                | Rs. 55.00 + Rs. 22.00<br>for every 1,000 k.g<br>or part thereof in excess<br>of 5,000 kilograms |
| 10.             | III (2)                                                                    | 5.00                                                                                            |

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

# PART "B"

## [Rates of One - time Tax on vehicles under sub-section (5) of Section 12]

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

| Sl No. | Vehicle according to the Articles of Part "A" of first 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      | I (1)                                                           | 475                                                                 | 317                                                                 | 158                                                                 | Nil                                                                 | Nil                                                                 | Nil                                                                 | Nil                                                                 | Nil                                                                 | Nil                                                                | Nil                                                                | Nil                                                                 |
| 2      | I (2)                                                           | 1200                                                                | 1050                                                                | 900                                                                 | 750                                                                 | 600                                                                 | 450                                                                 | 300                                                                 | 168                                                                 | Nil                                                                | Nil                                                                | Nil                                                                 |
| 3      | II (1)                                                          | 4180                                                                | 3770                                                                | 3361                                                                | 2950                                                                | 2539                                                                | 2130                                                                | 1720                                                                | 1311                                                                | 900                                                                | 489                                                                | Nil                                                                 |
| 4      | II (2)                                                          | 508                                                                 | 460                                                                 | 411                                                                 | 363                                                                 | 315                                                                 | 266                                                                 | 218                                                                 | 169                                                                 | 121                                                                | 73                                                                 | Nil                                                                 |
| 5      | III (I) (a)                                                     | 4840                                                                | 4356                                                                | 3872                                                                | 3388                                                                | 2904                                                                | 2420                                                                | 1936                                                                | 1452                                                                | 968                                                                | 484                                                                | Nil                                                                 |
| 6      | III (I) (b)                                                     | 6873                                                                | 6195                                                                | 5518                                                                | 4840                                                                | 4162                                                                | 3485                                                                | 2807                                                                | 2130                                                                | 1452                                                               | 774                                                                | Nil                                                                 |
| 7      | III (I) (c)                                                     | 9486                                                                | 7543                                                                | 7599                                                                | 6655                                                                | 5711                                                                | 4767                                                                | 3824                                                                | 2880                                                                | 1936                                                               | 992                                                                | Nil                                                                 |
| 8      | III (I) (d)                                                     | 11108                                                               | 10007                                                               | 8906                                                                | 7805                                                                | 6703                                                                | 5602                                                                | 4501                                                                | 3400                                                                | 2299                                                               | 1198                                                               | Nil                                                                 |
| 9      | III (I) (e)                                                     | 11108                                                               | 10007                                                               | 8906                                                                | 7805                                                                | 6703                                                                | 5602                                                                | 4501                                                                | 3400                                                                | 2299                                                               | 1198                                                               | Nil                                                                 |
|        |                                                                 | Plus 4453 for every 1000 kgs or part thereof, in excess of 5000 kgs | Plus 4017 for every 1000 kgs or part thereof, in excess of 5000 kgs | Plus 3582 for every 1000 kgs or part thereof, in excess of 5000 kgs | Plus 3146 for every 1000 kgs or part thereof, in excess of 5000 kgs | Plus 2710 for every 1000 kgs or part thereof, in excess of 5000 kgs | Plus 2275 for every 1000 kgs or part thereof, in excess of 5000 kgs | Plus 1839 for every 1000 kgs or part thereof, in excess of 5000 kgs | Plus 1404 for every 1000 kgs or part thereof, in excess of 5000 kgs | Plus 968 for every 1000 kgs or part thereof, in excess of 5000 kgs | Plus 532 for every 1000 kgs or part thereof, in excess of 5000 kgs | Plus 1000 for every 1000 kgs or part thereof, in excess of 5000 kgs |
| 10     | III (2)                                                         | 1016                                                                | 920                                                                 | 823                                                                 | 726                                                                 | 629                                                                 | 532                                                                 | 436                                                                 | 339                                                                 | 242                                                                | 145                                                                |                                                                     |

Provided that the rates of refund shall be double of the amount specified above, in respect of all vehicles where tax at double the rates has been paid under the Provision to Part "B" of the First Schedule.



## APPENDIX - III

### THIRD SCHEDULE

(See Section 5)

#### Rates of Additional Tax on goods carriages

(A) Additional tax on Goods Carriages <sup>1</sup>[operating under permits granted by authorities having jurisdiction within Uttar Pradesh ] :

| Article | Area of Operation               | Rate of additional tax per quarter                                                                                  |
|---------|---------------------------------|---------------------------------------------------------------------------------------------------------------------|
| 1       | 2                               | 3                                                                                                                   |
| I       | <sup>2</sup> [ * * * ]          |                                                                                                                     |
| II      | <sup>2</sup> [ * * * ]          |                                                                                                                     |
|         | (i) for one region :            | Rs. <sup>1</sup> [100.00] per metric ton of the <sup>3</sup> [gross vehicle weight] of the vehicle or part thereof. |
|         | (ii) for more than one region : | Rs. <sup>1</sup> [130.00] per metric ton of the <sup>3</sup> [gross vehicle weight] of the vehicle or part thereof. |

<sup>4</sup> [ Provided that the rate of additional tax in respect of the goods carriage carrying exclusively agricultural produce, minerals and petroleum goods shall be half of the rates specified against Articles I and II. ]

Explanations - <sup>2</sup>[ \* \* \* ]

(B) Additional Tax on a goods carriage operating under national permit granted under sub-section (12) of Section 88 of the Motor Vehicles Act, 1988 by a State other than State of Uttar Pradesh or a Union Territory shall be Rs. 5,00.00 for each year or part thereof.

1. Subs. by U. P. Act No. 4 of 2003 (w.e.f. 2-11-2003)
2. Omitted by *ibid*
3. Subs. by U. P. Act No. 9 of 1999, for the words "registered laden weight"
4. Ins. by *ibid*



## APPENDIX - IV

### FOURTH SCHEDULE

No. 245 / VII - V- 1-1 (ka) 2 / 2006

Dated Lucknow, March 17, 2006

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 Uttar Pradesh Motor Yan Karadhan (Sanshodhan) Adhiniyam, 2006 (Uttar Pradesh Adhiniyam Sankhya 3 of 2006) as passes by the Uttar Pradesh Legislature and assented by the Governor on March 14, 2006.

#### THE UTTAR PRADESH MOTOR VEHICLES TAXATION (AMENDMENT) ACT, 2006

*(As passed by the Uttar Pradesh Legislature)*

AN

ACT

*Further to amend the Uttar Pradesh Motor Vehucles Taxation Act, 1997*

Short title      1.      This Act may be called the Uttar Pradesh Motor Vehicles Taxation (Amendment) Act, 2006

Amendment of      2.      In the fourth Schedule to the Uttar Pradesh Motor Vehicle Taxation Act, 1997, hereinafter referred to as the principal Act : -

the fourth Schedule

Act no 21 of 1997

(a) in Article 1 *for clause* (a) the following clause shall be substituted :  
namely :-

"(a)      Rate of additional Tax on each seat :-

| Sl. | Distance Run in a quarter (in Kms.)   | Amount of quarterly Tax<br>(in rupees) |                        |
|-----|---------------------------------------|----------------------------------------|------------------------|
|     |                                       | On 'A' class<br>routes                 | On 'B' class<br>routes |
| 1   | 2                                     | 3                                      | 4                      |
| 1.  | Upto 5700                             | 256.00                                 | 288.00                 |
| 2.  | Exceeding 5700 but not exceeding 7200 | 325.00                                 | 361.00                 |

|    |                                         |                                                                     |                                                                    |
|----|-----------------------------------------|---------------------------------------------------------------------|--------------------------------------------------------------------|
| 3. | Exceeding 7200 but not exceeding 9000   | 376.00                                                              | 393.00                                                             |
| 4. | Exceeding 9000 but not exceeding 11700  | 458.00                                                              | 511.00                                                             |
| 5. | Exceeding 11700 but not exceeding 14400 | 565.00                                                              | 630.00                                                             |
| 6. | Exceeding 14400 but not exceeding 18000 | 705.00                                                              | 787.00                                                             |
| 7. | Exceeding 18000                         | 705.00 plus<br>256.00 for<br>every 5700<br>Kms. or part<br>there of | 787.00 plus<br>288.00 for<br>every 5700<br>Kms. or part<br>thereof |

(b) in Article IV for clause (a) the following clause shall be substituted namely :-

“(a) Rate of additional Tax on each seat :-

| Sl. | Distance Run in a quarter (in Kms.)     | Amount of quarterly Tax<br>(in rupees)                              |                                                                    |
|-----|-----------------------------------------|---------------------------------------------------------------------|--------------------------------------------------------------------|
|     |                                         | On 'A' class<br>routes                                              | On 'B' class<br>routes                                             |
| 1   | 2                                       | 3                                                                   | 4                                                                  |
| 1.  | Upto 5700                               | 192.00                                                              | 215.00                                                             |
| 2.  | Exceeding 5700 but not exceeding 7200   | 244.00                                                              | 271.00                                                             |
| 3.  | Exceeding 7200 but not exceeding 9000   | 265.00                                                              | 294.00                                                             |
| 4.  | Exceeding 9000 but not exceeding 11700  | 344.00                                                              | 383.00                                                             |
| 5.  | Exceeding 11700 but not exceeding 14400 | 424.00                                                              | 473.00                                                             |
| 6.  | Exceeding 14400 but not exceeding 18000 | 529.00                                                              | 590.00                                                             |
| 7.  | Exceeding 18000                         | 529.00 plus<br>192.00 for<br>every 5700<br>Kms. or part<br>there of | 590.00 plus<br>215.00 for<br>every 5700<br>Kms. or part<br>thereof |

Provided that the additional tax on a stage carriage operating within the limit of a corporation or a municipality shall be Rupees 4200/- per quarter in respect of a stage carriage having not more than 35 seats and Rupees 6000/- per quarter in respect of a stage carriage having more than 35 seats.

(c) in Article for clause (b) following clause shall be substituted, namely :-

"(b) Covered by permits under sub-section (9) of Section 88 of the Motor Vehicles Act, 1988 read with Motor Vehicles (All India permits for Tourist Transport Operators) Rules, 1993 issued by authorities having jurisdiction outside the State of Uttar Pradesh :-

| Public Service Vehicle<br>Type | Rate of additional Tax per seat per day<br>(in rupees) |
|--------------------------------|--------------------------------------------------------|
| (a) Ordinary                   | 40.00                                                  |
| (b) air conditioned            | 50.00"                                                 |

**In respect of Contract Carriage :**

- (a) covered by permits issued under Section or sub-section (9) of Section 88 of the Motor Vehicles Act, 1988 by authorities having jurisdiction within Uttar Pradesh :

**Amount of Quarterly Tax  
(in rupees)**

- <sup>2</sup>(i) Motor Cab with seating capacity for not more than three persons exclusive of the driver. <sup>3</sup>[ 300.00 ]
- (i-a) Three Wheeler Motor Cab with seating capacity for more than three persons but not more than six persons exclusive of the driver. <sup>3</sup>[ 600.00 ]
- (i-b) Motor Cab other than specified in sub-clauses (1) and (1-a) <sup>3</sup>[ 2000.00 ]
- (ii) Maxi Cab <sup>3</sup>[ 10,000.00 ]
- (iii) for vehicles with seating capacity for more than 12 persons but not more than 20 persons exclusive of the driver and conductor. 13,709.00

1. Ins. by U. P. Act No. 5 of 1999
2. Subs. by *ibid*
3. Subs. by U. P. Act No. 25 of 2001



|       |                                                                                                                                 |           |
|-------|---------------------------------------------------------------------------------------------------------------------------------|-----------|
| (iv)  | for vehicles with seating capacity for more than 20 persons but not more than 41 persons exclusive of the driver and conductor. | 20,563.00 |
| (v)   | for vehicles with seating capacity for more than 42 persons and above exclusive of the driver and conductor                     | 24,646.00 |
| (vi)  | for deluxe bus                                                                                                                  | 29,786.00 |
| (vii) | for air-conditioned bus                                                                                                         | 34,499.00 |

[(b) Covered by permits under sub-section (9) of Section 88 of the Motor Vehicles Act, 1988 read Motor Vehicles (All India Permit for Tourist Transport Operators) Rules, 1993, issued by authorities having jurisdiction outside the State of Uttar Pradesh :

| <i>Date of operation in Uttar Pradesh</i>         | <i>Rate of Additional tax for each seat (in Rupees)</i> |
|---------------------------------------------------|---------------------------------------------------------|
| (i) Upto three days                               | 100.00                                                  |
| (ii) Exceeding 3 days but not exceeding 15 days   | 300.00                                                  |
| (iii) Exceeding 15 days but not exceeding 30 days | 500.00                                                  |
| (iv) Exceeding 30 days                            | 500.00 Plus                                             |

additional tax calculated at the rates specified against Serial Numbers (i), (ii) or (iii) as the case may be, for the days exceeding 30 days.]

**Explanation :-**

- (1) The total quarterly tax payable under this Schedule on a stage carriage shall

1. Subs. by U. P. Act No. 4 of 2003

be such number of times of the rates given under <sup>2</sup>[Articles Authority under the maximum number of seats permitted the Registering Authority under the relevant provisions of the Motor Vehicles Act, 1988. For this purpose, fifty percent 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 each of the <sup>2</sup>[Article I, II] and IV of this Schedule shall be such numbers of one way trips as are permitted under the conditions of the permit multiplied by the total kilometres 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 State - carriage**' means a stage carriage which -
  - (a) operates on a route length of not less than 200 kilometers except Lucknow - Kanpur route and stops only at District and Tahsil headquarters ;
  - (b) conforms to the following specifications :
    - (i) each passengers's seat -
      - (i) should have a minimum area of 40 x 35.5 centimeters 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 centimeters with 2.5 centimetres thick cushion with terrycot rexine cover and head rest of 40 / 15.24 centimetres x 23 centimeters

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2. Subs. by U. P. Act No. 30 of 1999, for the words "Articles I, II, III"

- (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 specification laid down in Rule 100 of the 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.
- (5) '**Semi - deluxe stage carriage**' means a stage carriage which conforms to the following specifications :
- (I) each passengers's seat -
    - (i) should have a minimum area of 40 x 40 centimeters measured on the straight lines along and at 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 height of 61 centimeters with 5 centimetres thick cushion with foam rexine cover and head rest of 40 / 17.78 centimetres x 26.67 centimeters
  - (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 within 30 centimetres leg space.
  - (III) Windows - 142.5 centimetres wide fitted with safety glasses conforming to the specification laid down in Rule 100 of the 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 as the following specifications :

- (I) each passengers's seat -
  - (i) should have a minimum area of 45.8 x 45.8 centimeters measured on the straight lines along and at right angle to the front of each seat :
  - (ii) should be provided with seat cushion of 10 centimetres :
  - (iii) should be provided with back rest of height of 71.2 centimeters 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 within 38 centimetres leg space.
- (III) Windows - 142.5 centimetres wide fitted with safety glasses conforming to the standards laid down by the Bureau of Indian Standards.
- (IV) Driver's Cabin - Driver's Cabin should be fully partitioned; and
- (v) Should have the facilities of video 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) '[ \* \* \* ]

(10) 'Jhansi region' means districts of Lalitpur, Jhansi, Jalaun, Hamirpur,  
<sup>2</sup>[Mahoba Chhatrapati Shahuji Maharaj Nagar and Banda.]

- 
1. Explanation (9), Omitted by Act No. 4 of 2003
  2. Subs : by U. P. Act No. 5 of 1999

(11) **'Merrut region'** means districts of Muzaffarnagar, Meerut, '[Ghaziabad and Baghpat, Gautam Budh Nagar, Saharanpur Bulandshahr].

(12) In this Schedule, the expressions 'Corporation' and 'municipality' shall have the meanings respectively assigned to them in the Uttar Pradesh Municipal Corporations Act, 1959 and the Uttar Pradesh Municipalities Act, 1916.

## APPENDIX - V

### FIFTH SCHEDULE

( See Section 6 )

Formula of Additional tax payable by the Uttar Pradesh State Road Transport Undertaking, under Section 6 :

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

In this Schedule - "G" stands for gross receipts of the undertaking on account of passenger traffic during any calendar month.



**APPENDIX - VI**  
**'SIXTH SCHEDULE**

**( See Section 10 )**

The rates of Additional Tax payable under Section 10 by transport vehicles plying in Uttar Pradesh a temporary permit granted by an authority having jurisdiction outside Uttar Pradesh :

|   |                 |                                                                        |
|---|-----------------|------------------------------------------------------------------------|
| I | Goods Carriages | Rs. 50.00 per day for the number of days of operation in Uttar Pradesh |
|---|-----------------|------------------------------------------------------------------------|

II Public service vehicle :

| <i>Days of operation in<br/>Uttar Pradesh</i> | <i>Rate of Additional Tax per cent<br/>( in rupees )</i> |
|-----------------------------------------------|----------------------------------------------------------|
|-----------------------------------------------|----------------------------------------------------------|

(a) Ordinary Public Service Vehicles -

|     |             |        |
|-----|-------------|--------|
| (i) | Upto 7 days | 150.00 |
|-----|-------------|--------|

|      |                                               |        |
|------|-----------------------------------------------|--------|
| (ii) | Exceeding 7 days but<br>not exceeding 30 days | 400.00 |
|------|-----------------------------------------------|--------|

|       |              |             |
|-------|--------------|-------------|
| (iii) | Exceeding 30 | 400.00 plus |
|-------|--------------|-------------|

additional tax calculated at the rates specified against Serial Numbers (i) or (ii) as the case may be, for the days exceeding 30 days.

(b) Deluxe or Semi-Deluxe or Air-conditioned Public Service Vehicles -

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1. Subs. by U. P. Act No. 4 of 2003

- |       |                                               |             |
|-------|-----------------------------------------------|-------------|
| (i)   | Upto 7 days                                   | 200.00      |
| (ii)  | Exceeding 7 days but<br>not exceeding 30 days | 600.00      |
| (iii) | Exceeding 30                                  | 600.00 plus |

additional tax calculated at the rates specified against Serial Numbers (i) or (ii) as the case may be, for the days exceeding 30 days.]

Notification No. 245 dated 17-3-2006

In the Sixth Schedule to the principal Act, for Article II, the following Article shall be submitted, namely :-

| "II - Public Service Vehicle<br>Type | Rate of additional Tax per seat per day<br>(in rupees) |
|--------------------------------------|--------------------------------------------------------|
| (a) Ordinary                         | 40.00                                                  |
| (b) air conditioned                  | 50.00"                                                 |

#### STATEMENT OF OBJECTS AND REASONS

With a view to augmenting revenue of the State and to establish uniformity with other states regarding the additional tax payable in respect of contract carriage covered by permits under sub-section (9) of section 8 of Motor Vehicles Act, 1988 read with Motor Vehicles (All India Permits for Tourist Transport Operator) Rules, 1993 issued by authorities having jurisdiction outside the state of Uttar Pradesh and with respect to transport vehicles plying in Uttar Pradesh under temporary permits granted by an authority having jurisdiction outside the State of Uttar Pradesh, it has therefore been decided to amend the Uttar Pradesh Motor Vehicles Taxation Act, 1997 (U. P. Act no. 21 of 1997) to provide for :-

- (a) reestablishing the slabs no. 2 and 3 omitted by Uttar Pradesh Motor Vehicles Taxation (Amendment) Act, 2003 (U. P. Act no. 4 of 2003) making 5700 kms, instead of 9000 kms. at the minimum distance run in quarter in respect of stage carriage operating in the State for the purposes of taxation and to

enhance rates additional taxes by fifteen percent relating said slabs prior to amendment ;

- (b) imposition of additional tax on the basis of per seat, per day operation in Uttar Pradesh instead of seating capacity and days of operation basis in respect of contract carriage covered by permits under sub-section (9) of section 88 of the Motor Vehicles Act, 1988 *read with* the Motor Vehicles (All India Permits for Tourist Transport Operators) Rules, 1993 issued by authorities having jurisdiction outside the State of Uttar Pradesh ;
- (c) imposition of additional tax with respect to transport vehicles plying in Uttar Pradesh under temporary permits granted by an authority having jurisdiction outside in the State of Uttar Pradesh on the basis of per seat, per day operation in Uttar Pradesh instead of seating capacity and period of their operation.



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