
HYDERABAD MUNICIPAL CORPORATION (TAX ON VEHICLES, ANIMALS AND BOATS) RULES, 1965

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HYDERABAD MUNICIPAL CORPORATION (TAX ON VEHICLES, ANIMALS AND BOATS) RULES, 1965

In exercise of the powers conferred by sub-section (1) of Section 585 read with sub-section (3) of Section 197 of the Hyderabad Municipal Corporation Act, 1955 (Hyderabad Act II of 1956), the Governor of Andhra Pradesh hereby makes the following rules regarding the levy and collection of taxes on vehicles and animals by the Municipal Corporation of Hyderabad, the same having been previously published as required by sub-section (3) of Section 585 of the said Act.

1. Short title and commencement :-

- (a) These rules may be called the Hyderabad Municipal Corporation (Tax on Vehicles, animals and boats) Rules, 1965;
- (b) They shall come into force from the date of publication in the Official Gazette. (i.e. from 27-5-1965).

2. Definitions :-

- (a) In these rules, unless the context otherwise requires
 - (i) "Act" means the Hyderabad Municipal Corporation Act, 1955 (Hyderabad Act No. II of 1956);

- (ii) "Corporation" means the Municipal Corporation of Hyderabad;
- (ii) "Council" means the General Body of the Municipal Corporation of Hyderabad;
- (iv) "Government" means the Government of Andhra Pradesh.
- (b) Words, used but not defined in these rules shall have the meaning assigned to them in the Act.

3. Levy of Tax :-

Tax shall be levied at rates not exceeding those specified in Schedule "G" to the Act on all vehicles and animals of the description specified in the said Schedule which are kept within the Municipal limits of the cities of Hyderabad and Secunderabad.

4. . :-

The tax on vehicles, animals and boats shall payable in advance on the first day of April, of each year.

5. . :-

Every person who is liable to pay tax on vehicles, animals and boats shall pay the same in the Head Office of the Corporations or at such other places as may be specified by the Commissioner.

6. . :-

(1) If in any year, a person becomes liable to pay tax on any vehicles or animals or boats such tax shall be livable from the earliest day of the year on which he becomes so liable.

(2) The amount of such tax be, if such earliest day occurs-

(a) in the first quarter of such year, the whole tax for such year;

(b) in the second quarter of such year, three fourths of the tax of such year;

(c) in the third quarter of such year, one half of the tax for such year; and

(d) in the last quarter of such year, one fourth of the tax for such year;

Provided that no tax shall be leviable for such year, if such earliest day occurs during the last twenty days of such year.

(3) The burden of proving the facts entitling a person to liability to pay tax for period commencing from a date later than the earliest

day of year would be entirely on the person claiming such relief.

7. . :-

(1) Every person who pays the tax on a vehicle shall be given a token or badge or disc indicating clearly the period for which the tax has been paid and bearing a distinctive number and shall at all times display such token, badge or disc prominently on such vehicle in accordance with the directions of the Commissioner in this behalf;

(2) For every token, badge or disc given under sub-rule (1), a fee shall be payable of such amount not exceeding one rupee as the Commissioner may fix for each kind of token, badge or disc.

8. . :-

(1) The Commissioner shall maintain a demand and collection register in a suitable form, of tax on vehicles, animals, and boats wherein arrears of tax, if any demand for the current year, the collection out of the arrears as well as from the current demand; adjustment, arrears and excess recovery, if any, and such other details as the Commissioner may deem necessary, shall be shown.

(2) The register may if the Commissioner thinks fit, be made in separate parts or volumes for such purposes and with such designations as the Commissioner may determine.

(3) The Commissioner may also maintain other subsidiary registers in such form and for such other purposes as he may think fit;

9. . :-

Where a vehicle plies within the Municipal limits of the two cities of Hyderabad and Secunderabad in respect of which the tax has already been paid to another local body, in accordance with the Act or rules or bye-laws applicable thereto, the owner of such vehicle shall be liable to pay to the Corporation a sum representing the difference between the tax payable to it and the tax already paid to the local body only in case the former tax is higher than the latter.

10. Whoever contravenes any provisions of the rules shall be punishable :-

(a) With fine which may extend to Rs.100 (rupees one hundred) and in cases of a continuing breach, with fine which may extend to

Rs. 10(Rupees ten) for every day during which the breach has been made.

(b) with fine which may extend to Rs. 10 (rupees ten) for every day during which the breach continues after the receipt of written notice from the Commissioner or any other officer duly authorised in that behalf by the Commissioner to discontinue the breach.