

**ARUNACHAL PRADESH MOTOR VEHICLES TAXATION ACT,
1984**

5 of 1984

[30th June, 1984]

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SCHEDULE 1 :-Vehicles other than those plying for hire or reward

**ARUNACHAL PRADESH MOTOR VEHICLES TAXATION ACT,
1984**

5 of 1984

[30th June, 1984]

An Act to provide for the imposition of tax on motor vehicles in

Arunachal Pradesh and matters connected therewith Be it enacted by the Legislative Assembly of Arunachal Pradesh in the Thirty-fifth year of the Republic of India as follows

1. Short title and commencement :-

(1) This Act may be called the Arunachal Pradesh Motor Vehicles Taxation Act, 1984.

(2) It shall come into force at once.

2. Definitions :-

In this Act, unless the context otherwise requires,

(a) "Government" means the Government of the Union Territory of Arunachal Pradesh ;

(b) "heavy trailer" means a trailer exceeding three and half metric tonnes in case of both four wheeled and single axle trailer in weight laden ;

(c) "light trailer" means a trailer not exceeding 2 metric tonnes in case of both four wheeled and a single axle trailer in weight laden ;

(d) "maiden trailer" means a trailer exceeding 2 metric tonnes but not exceeding three and half metric tonnes in case of both four wheeled and a single axle trailer in weight laden ;

(e) "prescribed" means prescribed by rules made under this Act ;

(f) "quarter" means a period of three months commencing from the first day of April, July, October and January, in each year ;

(g) "Schedule" means the Schedule appended to this Act ;

(h) "tax" means a tax levied under this Act ;

(i) "Taxation Officer" means any person or officer appointed under S. 3;

(j) "token" means a token issued under Cl. (a) of sub-S. (1) of S. 7 ;

(k) words and expressions used, but not defined in this Act, and defined in the Motor Vehicles Act, 1939 (4 of 1939) shall have meanings respectively assigned to them in that Act.

3. Appointment of Taxation Officer :-

The Government may, by order notified in the official Gazette

(a) appoint such persons, being officers of Government, as it thinks fit, to be Taxation Officers for the purposes of this Act ; and

(b) define the limits within which a Taxation Officer shall exercise powers conferred, and perform duties imposed on Taxation Officer by or under this Act.

4. Levy of tax :-

Subject to the other provisions of this Act, on and after commencement of this Act, there shall be levied and collected on all motor vehicles used or kept for use in Arunachal Pradesh, a tax at the rate as specified in the Schedule.

5. Exceptions :-

The Government may, by notification in the official Gazette, exclude either totally or partially any motor vehicle or class of motor vehicles, as may be prescribed, from the operation of this Act.

6. Declaration and payment of tax :-

(1) Every owner or person having possession or control of a motor vehicle used or kept for use in Arunachal Pradesh shall fill up and sign a declaration in the prescribed form stating the prescribed particulars and shall deliver the same to the Taxation Officer within the prescribed time.

(2) The tax to which an owner or person having possession or control of a motor vehicle appears by such declaration to be liable under S. 4 shall be paid by him

(a) for a year at the rate specified in the Schedule (hereinafter referred to as the annual rate) ; or

(b) for one or more quarters at one-fourth of the annual rate for each quarter ; or

(c) for any period less than a quarter expiring on the last day of the quarter at one-twelfth of the annual rate for each complete month or part thereof included in such period :

Provided that any broken period in a month shall, for the purpose of levying the tax, be considered as a full month.

(3) The tax shall be paid within such time and in such manner as may be prescribed.

(4) In calculating the tax due for any period less than one year fraction of a rupee shall be counted as a rupee.

7. Issue of token :-

(1) When a person pays the amount of tax leviable under S. 4 in respect of any motor vehicle or proves to the satisfaction of the Taxation Officer that no such tax is payable in respect of such vehicle, the Taxation Officer shall,

(a) issue to such person a token in the prescribed form specifying therein the period for which such tax has been paid or that no such tax is payable ; and

(b) specify in the certificate of registration granted in respect of the vehicle under the Motor Vehicles Act, 1939 (4 of 1939), or in the case of vehicles not registered under that Act, in a certificate in such form as may be prescribed, that the tax has been paid for the period specified under Cl. (a) or that no tax is payable in respect of that vehicle, as the case may be.

(2) No motor vehicle liable to tax under this Act shall be used or kept for use in Arunachal Pradesh unless the owner or the person having possession or control of such vehicle has obtained a valid token in respect of that vehicle, and that token is displayed on the vehicle in the prescribed manner.

8. Additional declaration :-

(1) When a motor vehicle used or kept for use in Arunachal Pradesh is altered or is proposed to be used in such manner as to render the owner or the person who has possession or control of such vehicle liable to the payment of additional tax under S. 9, such owner or person shall fill up, sign and deliver in the manner provided in sub-S. (2), an additional declaration and shall, along with such additional declaration (accompanied by the certificate of registration in respect of such motor vehicle), pay to the Taxation Officer an additional tax payable under that section which he appears by such additional declaration to be liable to pay in respect of such vehicle.

(2) The additional declaration shall be in the prescribed form containing the prescribed particulars and shall be delivered to the Taxation Officer after being duly filled up and signed within the prescribed time. The additional declaration shall indicate clearly also

the nature of alteration made in the motor vehicle or, as the case may be, altered use to which the vehicle is proposed to be put.

(3) On receipt of the additional tax under sub-S (1), the Taxation Officer shall issue to the owner of the person, who has possession or control of the vehicle, a fresh token in place of the original token shall cause an entry on such payment to be made in the certificate of registration.

9. Liability for additional tax :-

When any motor vehicle in respect of which a tax for any period is payable or has been paid, is altered during such period or proposed to be used during such period in such manner as to cause the vehicle to become a vehicle in respect of which a higher rate of tax is payable, the owner or the person who has possession or control of the vehicle shall, in addition to the tax, if any, due from him for that period, be liable to pay for the unexpired portion of such period since the vehicle is altered or proposed to be used, an additional tax of a sum equal to the difference between the amount of tax payable for such unexpired portion at the higher rate and the rate at which the tax was payable or paid before the alteration or use of the vehicle for that portion and until such additional tax has been paid, the Taxation Officer shall not grant a fresh token in respect of the vehicle so altered or proposed to be so used.

Explanation. In calculating the unexpired portion under this section, any broken period in a month shall be considered as a full month.

10. Production of certificate of issuance :-

Every owner or person having possession or control of a motor vehicle shall, at the time of making payment of the tax, produce before the Taxing Officer a valid certificate of issuance in respect of the vehicle complying with the requirements of Chapter VIII of the Motor Vehicles Act, 1939 (4 of 1939).

11. Liability to pay arrears of tax of person succeeding to the ownership, possession or control of motor vehicle :-

(1) If the tax leviable in respect of any motor vehicle remains unpaid by any person liable for payment thereof and such person before having paid the tax has transferred the ownership of such vehicle or has ceased to be in possession or control of such vehicle, the person to whom the ownership of the vehicle has been transferred or the person who has possession or control of such vehicle shall be liable to pay the said tax to the Taxation Officer.

(2) Nothing contained in this section shall be deemed to affect the liability to pay the tax if the person has transferred the ownership or has ceased to be in possession or control of such vehicle

12. Refund of tax :-

(1) When any person who has paid the tax in respect of a motor vehicle produces before the Taxation Officer a certificate signed by the registering authority stating that the token and the certificate of registration issued in respect of such vehicle have been surrendered on the date specified by the registering authority in his certificate, such person shall, on an application made in that behalf to the Taxation Officer and subject to such conditions as may be prescribed, be entitled to a refund for each complete month of the period for which such tax has been paid and which is unexpired on the date on which the tax token and the certificate of registration were surrendered, of an amount equal to one-twelfth of the annual tax payable in respect of such vehicle.

(2) When any person has paid the tax in respect of a motor vehicle is removed outside Arunachal Pradesh before the expiry of the period for which the tax has been paid and taxed in any other State, such person shall, on an application made in that behalf to the Taxation Officer and subject to such conditions as may be prescribed, be entitled to a refund for each complete month of the period of which such tax has been paid and during which the vehicle was removed from Arunachal Pradesh of an amount equal to one-twelfth of the annual tax payable in respect of such vehicle.

13. Penalty payable when tax not paid :-

When any owner or any person who has possession or control of any motor vehicle used or kept for use in Arunachal Pradesh is in default in making a payment of the tax, the Taxation Officer shall direct that, in addition to the amount of arrears, a sura not exceeding one-fourth of the annual tax payable in respect of such vehicle shall be recovered from him by way of penalty :

Provided that before giving any such direction, the owner or such person shall be given a reasonable opportunity of being heard.

14. Recovery of tax due :-

When any person, without any reasonable cause, fails or refuses to pay the taxes, or any sum payable as penalty under S. 13, the Taxation Officer may forward to the Deputy Commissioner or the

Additional Deputy Commissioner a certificate over his signature specifying the amount of taxes due from such person and on receipt of such certificate, the Deputy Commissioner or the Additional Deputy Commissioner concerned shall proceed to recover such taxes in such manner as may be prescribed.

15. Exemption :-

When the owner or the person having possession or control of a motor vehicle has given previous intimation in writing to the Taxation Officer that the motor vehicle would not be used in any public place for a particular period, being not less than one month, and deposits the certificate of registration of such motor vehicle with the Taxation Officer and obtain an acknowledgement thereof from that officer, he shall be exempted from the payment of the tax for that period.

16. Effect of payment of tax in other States with respect to motor vehicles brought into Arunachal Pradesh :-

(1) Where in respect of a motor vehicle the tax payable under the law relating to taxation on motor vehicles in force in any State has been paid in that State for any period and that motor vehicle is brought into Arunachal Pradesh for use during that period, then,

(i) no tax under this Act shall be payable in respect of that motor vehicle ; and

(ii) the token issued in that State in respect of that motor vehicle shall be deemed to be a token issued under this Act. for such period or for a period of ninety days from the date on which the motor vehicle is brought into Arunachal Pradesh, whichever is shorter :

Provided that the owner or the person having possession or control of the motor vehicle complies with the provisions of sub-S. (1) of S. 6.

(2) In the case of motor vehicles in respect of which any reciprocal agreement relating to taxation has been entered into between the Government of Arunachal Pradesh and other State Government, the levy and collection of tax shall, notwithstanding anything contained in this Act, be in accordance with the terms and conditions of such reciprocal agreement.

(3) Commercial vehicles of other States not covered by this Act or

by reciprocal agreement shall ,be liable to pay an additional lax, as may be prescribed.

Explanation. For the purpose of this sub-section, "commercial vehicle" shall mean a vehicle as specified in Part B of the Schedule

17. Appeal :-

(1) Any person who is aggrieved by any order or direction of the Taxation Officer may file an appeal before such person or authority, in such manner, within such time and on payment of such fees, as may be prescribed.

(2) The appeal shall be heard and decided in such manner as may be prescribed.

(3) Every decision on such appeal shall be final subject to revision by the Government.

18. Powers of Police Officers and other officers :-

Any police officer in uniform, not below the rank of Sub-Inspector or any other officer prescribed in this behalf may,

(a) enter at any time between sunrise and sunset any premises where he has reason to believe that a motor vehicle is kept, or

(b) require the driver of any motor vehicle in any public place to stop such vehicle and cause it to remain stationery so long as may reasonably be necessary, for the purpose of satisfying himself that the amount of the tax in respect of such vehicle has been paid.

19. Penalty for incomplete and false declaration, etc. :-

Whoever

(a) delivers in respect of a motor vehicle a declaration or additional declaration wherein the particulars required by or under this Act to be therein set-forth are not fully and truly stated, or

(b) obstructs any officer in the exercise of the powers conferred by (a) of S. 18 or fails to stop the motor vehicle when required to do so by such officer under Cl. (b) of that section, shall, on conviction, be punishable

(i) with fine which may extend to a sum equal to one-fourth of the annual tax payable in respect of such vehicle ; and

(ii) in the event of such person having been previously convicted of an offence under this section, with fine which may extend to half of

the annual tax payable in respect of such vehicle.

20. Other penalties :-

Whoever contravenes any of the provisions of this Act or the rules made thereunder under those punishable under S. 19, shall, on conviction, be punishable with fine which may extend to one hundred rupees and in the event of such person having been previously convicted of an offence under this section, with fine which may extend to two hundred rupees.

21. Cognizance and trial of offences :-

No Court inferior to that of a Magistrate of the First Class, or of a Magistrate of the Second Class specially empowered in this behalf by the Government, shall try any offence punishable under this Act.

22. Power to make rules :-

(1) The Government may, subject to the conditions of previous publication, make rules for carrying out the purposes of this Act

.

(2) In particular and without prejudice to the generality of the foregoing provisions, the Government may make rules for all or any of the following matters, namely :

(a) the time within which, and the manner in which, the tax shall be paid ;

(b) the form of declaration and additional declaration, particulars to be stated therein and the time within which the declaration or additional declaration shall be delivered under S. 6 or S. 8, as the case may be ;

(c) the form of the token and the manner in which the token shall be displayed in the motor vehicle under S. 7 ;

(d) the conditions subject to which refund of tax may be allowed under S. 12 ;

(e) the authority before whom, the manner in which, the time within which, and the fee on payment of which, an appeal may be filed and the manner in which such appeal shall be heard and decided under S. 17 ;

(f) the issue of duplicate tokens and of certified copies of the records of the Taxation Officer and the fees chargeable thereof 5

- (g) fixation of additional tax chargeable under sub-S. (3) of S. 16 ;
- (h) the manner of recovery of the tax due ; and
- (i) any other matter which is to be, or may be prescribed.

23. Savings :-

Notwithstanding anything contained in this Act, anything done or any action taken in relation to levy and collection of tax on motor vehicles under the Assam Motor Vehicles Taxation Act, 1936, shall be deemed to have been done or taken under this Act, as if this Act was in force on the day on which such thing was done or such action was taken.

SCHEDULE 1

Vehicles other than those plying for hire or reward

THE SCHEDULE				
[See Section 4] part A				
Vehicles other than those plying for hire or reward				
Article No.	Description of vehicles	Annual tax (in rupees)	Quarterly tax (in rupees)	
(1)	(2)	(3)	(4)	
I.				
Cycles (including motor scooters and cycles with attachment for propelling the same by mechanical power)				
A.				
Bi-cycles				
	not exceeding 50 kilograms in weight unladen	20	0	

	not exceeding 90 kilograms in weight unladen	30	8
	Exceeding 90 kilograms in weight unladen	45	12
B.	Tricycles	60	16
C.	Additional tax for trailer or side car	14	4
II.			
Vehicles constructed and used solely for the conveyance of passengers and light personal luggage of passengers			
	14 H. P. or less	100	26
	exceeding 14 H. P.	125	32
B.			
Additional tax for trailer drawn by vehicles covered by this article			
	Light trailer	25	7
	Medium trailer	45	12
	Heavy trailer	120	31
III.			

Other vehicles			
A.			
Vehicles used for transport of goods only			
	authorised to carry one metric tonne or less	300	76
(1)	(2)	(3)	(4)
	(ii) for every additional 1/2 metric tonne or part thereof of authorised load	80	21
B.	Vehicles used partly for the conveyance of passengers and their personal luggage and partly for the conveyance of goods		
	(i) tax payable under Article II above		
	(ii) additional tax for each person in excess of six which the vehicle is designed to carry	15	4
	(iii) an additional tax for every 1/2 metric tonne or part thereof authorised load of goods	40	11
C.Trailers			
	(i) not exceeding 2 metric tonnes in weight	50	13
	(ii) exceeding 2 metric tonnes but not exceeding 3 1/2 metric tonnes in weight	100	26
	(iii) exceeding 3 1/2	200	51

	metric tonnes in weight		
D.dditional tax for trailer drawn by vehicles covered by this article			
	(i) light trailer	45	12
	(ii) medium trailer	90	24
	(iii) heavey trailer	180	46
E.			
Mechanical Crane mounted on a motor vehicle			
	(i) light (not exceeding 3 metric tonnes in weight)	45	12
	(ii) medium (exceeding 3 metric tonnes in weight)	90	24
	(iii) heavy (exceed ing 5 metric tonnes)	180	46

part B			
Vehicles plying for hire or reward			
(1)	(2)	(3)	(4)
IV. Vehicles plying for hire for the conveyance of passengers and light personal luggage of passengers :			
	A. Motor Cabs and Taxis		
	(i) Taxi Cabs	200	51
	(ii) Station Wagons and Minibus		
	(iii) State Transport	250	63

	Cars		
	(iv) Tourist Taxi	600	152
	(v) Omnibus	800	201
	(vi) Auto Rickshaw	90	24
	B. Stage Carriage For every seat authorised	20	6
V. Vehicles used for the transport of goods only ;			
	(i) four metric tonnes or less	320	81
	(ii) for each additional 2 metric tonnes	85	22
VI. Vehicles authorised to ply partly for the conveyance of passengers and their personal luggage and partly for the conveyance of goods :			
	(Contract Carriage (Casual) :		
	(i) for every seat	20	6
	(ii) An additional tax for every 1/2 metric tonne or part thereof of authorised load of goods	90	24
VII. Tractors :			
	(i) Not exceeding 2 metric tonnes in weight	120	31
	(ii) Exceeding 2 metric tonnes but not exceeding 3 1/2 metric tonnes in weight	225	57
	(iii) Exceeding 3 metric tonnes in weight	280	71
(1)	(2)	(3)	(4)
VIII.			
Trailers drawn by vehicle			
Covered by articles under part B :			
	(i) Light trailer	90	24
	(ii) Medium trailer	180	46
	(iii) Heavy trailer	360	92
IX.			
Vehicles authorised to ply for hire on a special route under a permit granted by the State Government			
The appropriate tax payable under Arts. IV to VIII together with such additional fee as may be prescribed by the Government			

X.

Mechanical Crane mounted on a motor vehicle

	(i)	Light (not exceeding 3 metric tonnes in weight)	120	31
	(ii)	Medium (exceeding 3 metric tonnes but not exceeding 5 metric tonnes)	225	57
	(iii)	Heavy (exceeding 5 metric tonnes)	280	71

The above taxes are for motor vehicles fitted with pneumatic tyres. A 50 per cent higher tax shall be leviable on any motor vehicle authorised to be fitted with solid or semi-solid tyres.