

Tripura Motor Vehicles Tax (Seventh Amendment) Act, 2009

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Tripura Motor Vehicles Tax (Seventh Amendment) Act, 2009

AN ACT Further to amend the Tripura Motor Vehicles Tax Act, 1972. WHEREAS it is expedient to amend the Tripura Motor Vehicles Tax Act, 1972 in order to rationalize the realization of taxes for mobilization of resources for additional expenditure on roads in Tripura; AND whereas certain provisions of the said Act have become obsolete, counter productive & unreasonable for collection of revenue; Be it enacted by the Tripura Legislative Assembly in the 60th year of the Republic of India as follows :-

1. Short Title And Commencement :-

- (i) This Act may be called the Tripura Motor Vehicles Tax (Seventh Amendment) Act, 2009.
- (ii) They shall come into force on the date of their publication in the official gazette.

2. Amendment Of Section 4(3) :-

In the Tripura Motor Vehicles Tax Act, 1972 the following proviso shall be added after section 4(3).

"Provided further that in cases where owner of a vehicle had not formally intimated for surrender/cancellation of his registration on genuine grounds of vehicle being damaged beyond repair, in such cases JTC/DTC/DTO, may conduct enquiry and if satisfied, may allow cancellation or, as the case may be, surrender his/her registration by charging an amount of road tax not below the amount of road tax for one year at current rate."

3. Amendment Of Section 4B(2) :-

In sub-section (2) of section 4 B of the Tripura Motor Vehicles Tax Act, 1972.

(i) In clause(a), for the words "thirty days" the words "sixty days" shall be substituted.

(ii) For clause (b), the following shall be substituted, namely.

"After the period, as aforesaid, is over, the owner of the registered vehicle or the persons legally in possession of the motor vehicle, as the case may be, shall be liable to pay penalty (i) for default of one month delay or part thereof @ 10% of the total amount of annual tax or one time tax payable; (ii) for the default exceeding one month up to the period of 3 months penalty @ 20% of the annual tax or one time tax (iii) for default exceeding 3 months and upto 6 months penalty @ 30% of the annual tax or one time tax payable; (iv) for default for the period exceeding 6 months up to 12 months penalty @ 40% of the annual tax or one time tax (v) for default for the period exceeding twelve months 50% of the annual tax or one time tax."

"Provided that the State Govt. in the Transport Department on application by the aggrieved party within such time as may be fixed by notification of the State Government, in appropriate cases relating upto the period prior to the date of effect of this Amendment for reasons to be recorded in writing may remit the penalty either in whole or in part."

4. Amendment Of Section 4C(1) :-

After Section 4C(1) of the Tripura Motor Vehicles Tax Act, 1972 in the Proviso, the words "25% less" shall be substituted by "25% higher for each additional axle subject to a maximum of 100% higher."

5. Amendment Of Section 12(2) :-

After section 12(2) of the Tripura Motor Vehicles Tax Act, 1972 the following shall be added :-

"Provided that any motor vehicle seized and detained under clause (b) of Sub-section (1) by the officer prescribed shall be kept under his custody until up to date road tax is realized from the defaulting owner of the vehicle. For realization of the up to date road tax, notice would be served to the owners of the vehicle giving a reasonable opportunity not below 15 days for depositing the tax. In

cases of failure of the owner to pay the pending taxes within the period allowed in the notice, the officer prescribed may take steps to auction the vehicle by giving publicity of auction in local newspaper. In cases where amount realized through auction exceeds the amount of pending taxes with penalty and the expenditure incurred towards conducting such auction, the difference would be paid to the owners of the concerned vehicles."