

## **TRIPURA MOTOR VEHICLES TAX RULES, 1978**

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# **TRIPURA MOTOR VEHICLES TAX RULES, 1978**

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### **1. . :-**

(1) These rules may be called the Tripura Motor Vehicles Tax Rules, 1978.

(2) They shall come into force on and from the date of their publication in the official Gazette.

### **2. . :-**

In these rules, unless the context otherwise requires

(a) "the Act" means the Tripura Motor Vehicles Tax Act, 1972 ;

(b) "area" means an area specified by the State Government under S. 3;

(c) "Form" means a form appended to these rules ;

(d) "owner of a motor vehicle" means the person registered as such in relation to such motor vehicle by the registering authority and includes a person having the use of a motor vehicle under a hiring or hire-purchase agreement ;

(f) "refund" means a refund under the provisions of sub-S. (3) of S. 4 or S. 6 ;

(g) "section" means a section of the Act ;

(h) "token" means a token issued under S. 10 and described in Form D of which all the entries have been filled in by the Taxing Officer save and prescribed under sub R. (2) of R. 7 ; and

(i) "year" means the period covered by any four consecutive quarterly periods specified in R. 17.

### **3. Method of paying tax :-**

The tax shall be paid to the Taxing Officer of the area in which the vehicle is kept in cash through the treasury or sub-treasury challans which shall accompany the cash, shall be made out in triplicate, and the triplicate copy shall be forwarded by Treasury/Sub-treasury Officer to the Taxing Officer as proof of payment.

### **4. Time for payment of tax on motor vehicles :-**

The tax in respect of any motor vehicle shall be payable on or before the date of commencement of the period for which the tax is

due without any penalty and tax may be paid after the date of payment of penalty as may be determined by the Taxing Officer under the provisions of sub-S. (4) of S. 4 of the Act.

## **5. Declaration :-**

(1) The declaration referred to in sub-S. (1) of S. 7 shall be as nearly as possible in Form A and shall be delivered to the Taxing Officer by the person making the payment.

(2) The additional declaration referred to in sub-S. (2) of S. 7 shall be as nearly as possible in Form B and shall be delivered to the Taxing Officer by the person making the payment of the additional tax.

(3) A separate declaration or additional declaration, as the case may be, shall be presented to the Taxing Officer in respect of each vehicle.

(4) Every declaration and additional declaration shall be filed in the office of the Taxing Officer.

## **6. Checking of declaration :-**

The Taxing Officer shall satisfy himself that every declaration or additional declaration delivered to him is complete in every respect and the amount already paid or now tendered to him in payment of the tax is the amount due on the vehicle.

## **7. . :-**

## **8. Grant of token :-**

(1) When the Taxing Officer is satisfied that the tax has been paid for a period not yet expired and that the registration of the motor vehicle for which it is paid is valid, he shall deliver to the person who has paid the tax a token as nearly as possible in Form D, unless he has delivered to him a token-cum-receipt, as nearly as may be in Form L under the proviso to sub-R. (1) of R. 7.

(2) When a token is issued for a vehicle of which the registration is still pending with the Registering Authority, the Taxing Officer shall leave the item relating to the registration number blank. On receipt of the certificate of registration, the owner of the vehicle shall produce the token together with the certificate of registration before the Taxing Officer who shall thereupon enter the registration number of the vehicle on the token and in his registers.

#### **9. Return of token :-**

Every token shall be returned to the Taxing Officer either on its expiry or the time of payment of the tax for the subsequent year or quarter, when it shall be attached to the declaration under sub-S. (I) of S. 7 relating thereto. It shall be defaced by the Taxing Officer and filed in his office with the declaration, if any.

#### **10. Token to be exhibited :-**

The token shall be attached to and carried on the vehicle or trailer in the manner provided in R. 11 at the times when the vehicle or trailer is in use.

#### **11. Manner of exhibiting token :-**

The token shall be carried in a holder made of metal and of weather-proof construction. The holder shall be circular and conform to the following specifications :

(b) Ring cover. Unless the token tray fits against the wind screen glass in the above manner, there shall be a circular ring of sheet metal shaped to fit down closely on the tray and adopted for fixing by screws, bolts or otherwise to the vehicle in the prescribed position. A rubber packing ring shall be arranged to fit between the ring cover and cover glass and tray, or between the glass of the wind-screen and the tray, so as to render the whole carrier weather proof.

(c) Dimensions, The aperture within the ring cover shall clearly exhibit the whole of the token and shall have a diameter of approximately 7 centimetres. The token shall be fitted on the vehicle in such a position that it shall be clearly visible in daylight to a person standing beside the vehicle in front of, or level with, the driver's seat.

#### **12. Defacing token :-**

No person shall alter, deface, mutilate or add anything to the token or exhibit a token on a vehicle other than the vehicle mentioned in the token.

#### **13. Use of imitation and illegible token forbidden :-**

No person shall exhibit in the manner provided in R. 11 any imitation of a token or use on a vehicle any token which has become illegible.

#### **14. Responsibility of owner for token :-**

If the token is lost, destroyed, defaced, altered, or has become

illegible, the owner shall immediately report the facts to the Taxing Officer who issued the token.

**15. Duplicate token :-**

(1) If the token is lost, destroyed, altered or has become illegible, the owner shall apply to the Taxing Officer, by whom the token was issued, for a duplicate token.

(2) Upon receipt of the application together with the prescribed fee, the Taxing Officer may issue a duplicate token clearly stamped "Duplicate" in red ink.

(3) The fee for issue of a duplicate token shall be rupees five, which shall be paid in cash through the treasury or sub-treasury to the Taxing Officer.

**16. Vehicles exempt from the payment of tax :-**

(1) Vehicles exempted from payment of the tax shall carry documents in support of such exemption instead of tokens.

**17. Token books :-**

(1) On receipt of books of tokens from the Printing and Stationery Department the Taxing Officer himself or a Gazetted Officer authorised in this behalf by the State Government shall count the tokens contained in each book and shall give a certificate on the cover of the book as to the number of tokens found to be contained in it.

(2) The books of tokens shall be kept under lock and key, and no such book shall be issued unless actually required for immediate use.

**18. Quarterly periods :-**

The quarterly periods referred to in S. 4 shall be the four periods respectively beginning on the first day of April, first day of July, first day of October, and first day of January and ending on the last day of June, last day of September, last day of December, and last day of March :

Provided that the Taxing Officer may, for the purpose of facilitating the payment of the tax, specify and record in the register maintained in Form J any other periods of three consecutive calendar months to the quarterly periods in relation to a particular motor vehicle or a group or class of motor vehicles registered and

habitually used or kept for use in Tripura.

**19. Mode of recovery of arrear tax by the court :-**

(1) In prosecuting any person under the provisions of S 13 or S. 15, the Taxing Officer shall forward with his report to the Magistrate a statement as nearly as may be, in Form I.

(2) If the trying Magistrate convicts the accused he shall, at the time of passing orders, assess the tax due, direct the payment of it by the accused, and enter the amount in the statement referred to in sub-R. (1), under the heading "Order of the trying Magistrate".

(3) If the tax so assessed is paid in court, the trying Magistrate shall issue a separate receipt for it as nearly as may be, in any of the forms mentioned below this rule, note the payment in the statement referred to in sub R. (1) under the appropriate heading, attest it by his seal and make over a copy of the statement to the accused with instructions to present it to the Taxing Officer. The Taxing Officer shall then issue a token if the payment covers a period that has not yet expired.

(4) If the tax is not paid in court, the Magistrate shall take all possible steps to realise it and when it is realised he shall proceed in the manner provided in sub-R. (3).

(5) The tax when realised shall be credited to the head "041 Taxes on Vehicles" in the State Budget.

**20. Suspension of registration :-**

(1) If a Taxing Officer declares the certificate of registration of a motor vehicle to be suspended under the provisions of S. 14 he shall inform the owner that the registration of his motor vehicle has been suspended and that the use of the motor vehicle is prohibited until the whole amount of the tax and penalty, if any, due in respect of such vehicle is paid.

(2) On receipt of the tax and any penalty due thereon, the Taxing Officer shall declare that the order of suspension of registration of the vehicle is removed

(3) Copies of the orders regarding such suspension of registration and the release from suspension shall be forwarded by the Taxing Officer to the Registering Authority concerned for entry in the registration register.

**21. Method of calculating the tax on the basis of laden or unladen weight of motor vehicles :-**

For the purpose of calculating the amount of the tax payable, the laden or unladen weight of the vehicle concerned, as recorded in the certificate of registration, shall ordinarily be taken into account by the Taxing Officer :

Provided that where the tax is tendered before the registration of the vehicle, the laden or unladen weight thereof, as certified or otherwise stated by the maker or authorised assembler of the vehicle, may provisionally be accepted by the Taxing Officer for the purpose of calculating the amount of the tax.

**22. Exhibition of tokens :-**

Whenever an owner pays the tax in respect of a trailer, the Taxing Officer shall issue a token on which under the heading "vehicle" the word "trailer" shall be entered and such token shall be exhibited on the trailer when it is in use.

**23. Method of calculating the tax on vehicles for carrying passengers plying for hire :-**

For the purpose of calculating the amount of the tax payable in respect of vehicles for carrying passengers plying for hire, the seating capacity shall be determined as follows :

(a) where separate seats are provided for each passenger, one person shall be counted for each separate seat excluding the driver's seat ;

(b) where the vehicle is fitted with continuous seats one person shall be counted for each complete length of 38 centimetres in a straight line along the length of the front of each seat, excluding driver's seat.

**24. Motor vehicles coming into Tripura :-**

Every person, who brings into Tripura any motor vehicle registered outside Tripura whether temporarily under S. 25 of the Motor Vehicles Act, 1939, or otherwise, and uses or keeps for use such vehicle in Tripura, shall make a report in writing to the Taxing Officer of the area in which the vehicle is used or kept, within three days of the arrival of the vehicle, the report shall contain the registration number of the vehicle with the address of the Registering Authority, the name and address of the owner with temporary address in Tripura, the purpose and duration of stay in Tripura and the period for which tax has been paid in respect of the

vehicle to any Taxing Officer outside Tripura.

**25. Power to check and seize motor vehicles :-**

For the purposes of S. 12, the police officer in uniform shall be not below the rank of Sub-Inspector, and other officers of the State Government shall be not below the rank of Motor Vehicles Sub-Inspector under the Transport Department.

**26. Refunds :-**

(1) A person claiming a refund of any amount of the tax under S. 4 or S. 6 shall present to the Taxing Officer who issued the token, a declaration, as nearly as may be, in Form E together with satisfactory proof of the admissibility of the refund.

(2) The token in respect of which a claim for refund is made shall be surrendered to the Taxing Officer to whom the claim is made unless it has been lost or destroyed under circumstances which were beyond the control of the owner.

(4) The person to whom a certificate referred to in sub-R. (3) has been granted shall, on presentation of such certificate at the nearest treasury within thirty days from the date of issue, be entitled to a refund of sum mentioned therein.

(5) When a refund has been made under the provisions of sub-S. (3) of S. 4, a fresh token shall be issued for any unexpired period for which the tax has been paid and for which the tax has not been refunded.

(6) Application for refund or remission of tax under S. 6 shall be made within three months from the date of expiry of the period for which the refund or remission is claimed.

(7) Notwithstanding anything contained in sub-R. (6), application for a refund or remission of tax in respect of motor vehicles other than motor cars, motor cycles and motor cycle combinations under S. 6 for any quarter shall be made within three months from the date of expiry of the said quarter.

Explanation. For the removal of doubts, it is hereby expressly stated that a person claiming refund or remission for more than one quarter will have to submit applications separately for each quarter.

**27. Register of Receipts :-**

Taxing Officer shall maintain a register of receipts of the tax as



nearly as may be in Form G. Every amount for which a receipt under R. 7 has been granted shall be entered in this register under the appropriate head.

### **28. Motor Vehicles Tax (Demand) Register :-**

(1) The Taxing Officer shall maintain a demand register as nearly as may be in Form 'J' showing the details of the vehicles in respect of which the tax is paid to him.

(2) Separate register shall be maintained for different categories of vehicles and one page shall be devoted to each vehicle, the entries in the register being made serially in accordance with the registration mark of the vehicles.

(3) Every amount of the tax received by the Taxing Officer, the period to which the amount relates and other particulars shall be entered in the appropriate columns of the register.

(4) The Taxing Officer shall review the register in order to see whether the tax is regularly paid and shall take prompt action against the persons concerned who contravene the provisions of the law.

### **29. Refund Register :-**

The Taxing Officer shall maintain a register of refunds under the Act as nearly as may be in Form H. Every amount for which a certificate referred to in sub-R. (3) of R. 25 has been granted shall be entered in this register under the appropriate head.

### **30. Register of surrendered tax tokens and registration certificates :-**

The Taxing Officer shall maintain a register as nearly as may be in Form 'K' showing the particulars of the surrendered tax tokens and fresh tokens referred to in R. 26 and of the certificates of registration surrendered under sub-S. (3) of S- 4,

### **31. Verification of accounts :-**

The register of receipts and the register of refunds shall be closed at the end of each quarterly period referred to in R. 17 and a statement showing the excess of receipt over refunds shall be prepared in duplicate. Two copies of the quarterly statement of receipts and refunds shall be forwarded to the Treasury Officer for verification and checking and one of these shall be returned by him to the Taxing Officer who shall file it in office.

### **32. Quarterly returns :-**

(1) A copy of the quarterly statement referred to in R. 30 shall be forwarded to the Taxing Officer, at the end of each quarterly period referred to in R 17.

(2) The Taxing Officer shall consolidate such quarterly statements and submit to the State Government such reports as may, from time to time, be required by the State Government.

### **33. Records :-**

(1) The register of receipts of tax (Form G), the refund register (Form H), the tax (demand) register (Form J) and the register of surrendered tax tokens and registration certificate (Form K) shall be kept for five years.

(2) Duplicates of cash receipts (Form C), treasury challans, counterfoils of token (Form D), declarations (Forms A and B), statements as in Form I, quarterly statements and claims for refunds (Form E) shall be destroyed annually after audit.

### **34. Power of Taxing Officers to fix place, date and hour of payment of tax and hearing of application :-**

The Taxing Officer may, for the purpose of expediting the performance of his duties under the Act, give notice of a particular office or a particular day, or hour or hours for the payment of the tax and for the hearing of applications made under the Act.

### **35. Appellate Authority :-**

The authority to hear appeals under S 11 against the order of the Taxing Officer shall be the Secretary, Transport Department, Government of Tripura or any other officer as may be authorised in this behalf by the State Government.

### **36. Appeals, memorandum, hearing and fee :-**

(1) Any person aggrieved by an order of the Taxing Officer may, within thirty days from the date on which the order is received by him, prefer an appeal in writing by presenting a memorandum, in duplicate, to the appellate authority setting forth concisely the grounds of objection to such order. The memorandum shall be accompanied by a certified copy of the order of the Taxing Officer.

(2) Upon receipt of a memorandum of appeal the appellate authority shall appoint a time and place for the hearing of the

appeal after giving the appellant not less than fifteen days' notice. The appellate authority shall call for a report from the Taxing Officer who passed the order under appeal and shall, after giving an opportunity to the appellant to be heard, and after making such enquiry as it may deem necessary, confirm, modify or set aside the order.

(3) The fee in respect of an appeal under S. 11 shall be rupees twenty five to be paid by treasury challan which shall accompany the memorandum of appeal,

### **37. Repeal and savings :-**

(1) The Bengal Motor Vehicles Tax Rules, 1933 as adapted by the Government of Tripura by a notification of the Government of Tripura in the office of the Legal Remembrancer No. 442- LR-I1I-10/MVTR, dated 19-5-51 (hereinafter referred to as the said rules), are hereby repealed.

(2) Notwithstanding the repeal of the said rules anything done or any action taken or any proceedings started or any appeal preferred or any legal effect produced by or under the provisions of the said rules shall be deemed to have been done, taken, started, preferred or produced by or under the corresponding provisions of these rules as if such corresponding provisions were in force on the day on which such thing was done or such action was taken or such proceeding was started or such appeal was preferred or such legal effect was produced.