

**Chhattisgarh Motoryan Karadhan (Sanshodhan) Adhiniyam,
2012**

4 of 2013

[17 January 2013]

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An Act further to amend the Chhattisgarh Motoryan Karadhan Adhiniyam, 1991. Be it enacted by the Chhattisgarh Legislature in the Sixty-third Year of the Republic of India, as follows:-- *
Published in the Chhattisgarh Rajpatra (Asadharan) dated 17-1-2013 Pages 34(3-5).

1. Short Title And Commencement :-

- (1) This Act may be called the Chhattisgarh Motoryan Karadhan (Sanshodhan) Adhiniyam, 2012.
- (2) It shall come into force on such date as the State Government may by notification, appoint.

2. Amendment Of Section 5 :-

After the third proviso of sub-section (1) of Section 5 of the

Chhattisgarh Motoryan Karadhan Adhiniyam, 1991 (No. 25 of 1991) (hereinafter referred to as the Principal Act), the following proviso shall be inserted, namely:--

"Provided also that in respect of goods vehicle, Stage Carriage or a Contract Carriage, as the case may be, where the owner pays tax for more than three months in lump-sum, he shall be entitled for a rebate on the tax leviable for the period and at the rate as specified in the First Schedule-A."

3. Insertion Of Section 16-A :-

After Section 16 of the Principal Act, the following shall be inserted, namely:--

"16-A. Power to produce Transport Vehicle before the Taxation Authority. --

Owner of a transport vehicle on being so required by the Taxation Authority or any officer authorized in this behalf by the State Government, shall produce the vehicle for the physical verification of seats, seating layout, sleeper berths, installation of operational Air-condition unit, floor space and weight or ascertaining class of public service vehicle i.e. ordinary, express, tourist vehicle, sleeper coach, semi-sleeper coach and goods vehicle or any basic information necessary for assessment and calculation of tax."

4. Amendment Of First Schedule :-

After clause (g) of serial number IV of First Schedule of the Principal Act, the following shall be inserted, namely:--

"(g-1) Vehicle permitted to operate as sleeper coach/semi-sleeper coach, the rate of tax on such vehicle shall be as under--

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(i)	Deluxe sleeper coach/Deluxe semi-sleeper coach	tax shall be charged, which is fixed for Deluxe services/Express services in the respective category, as the case may be, in clause (d), (e) (f) and (g) above.
(ii)	Sleeper coach/semi-sleeper coach, other than the coach mentioned in (i) above.	tax shall be charged, which is fixed for ordinary services in the respective category, as the case may be, in clause (d), (e) (f) and (g) above.

(h) Un-authorized installation of seats and/or berths in a public service vehicle

other than motor-cab or maxi-cab for carrying passengers for hire or reward--

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(a)	Public service vehicle with unauthorized seats.	Rs. 3,000 (Rs. Three Thousand) per unauthorized seat per month.
(b)	Public service vehicle with unauthorized berths.	Rs. 6,000 (Rs. Six Thousand) per unauthorized berth per month.

Provided that where a public service vehicle is found with unauthorized seats or/and unauthorized berth (s), the tax shall be calculated on each such occasion for the period from the date of issue of current certificate of fitness:

Provided further that where the owner of a public service vehicle is penalized twice for the offence under clause (h), on committing such offence for third time, the vehicle shall be detained by the Taxation Authority/Prescribed Authority concerned and kept in safe custody at a nearest Police Station/Police Line or Transport Checkpost and the Taxation Authority or Prescribed Authority shall forward such case within twenty four hours to the Registering Authority for the suspension of Registration Certificate under Section 53 of the Motor Vehicles Act, 1988 (No. 59 of 1988), for appropriate action."

5. For Explanation (9) And (10) Of Serial Number Iv Of First Schedule Of The Principal Act, The Following Shall Be Substituted, Namely

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"Explanation (9). -- Seat in respect of a public service vehicle means a seat according to the specifications permitted for the classification of such registered vehicle and each berth permitted in such vehicle shall be regarded equal to two seats for the calculation of tax under this Schedule.

Explanation (10). -- For the purpose of calculation of tax of any public service vehicle under this Act, the physical verification of seats, seating layout, sleeper berths, installation of operational Air-condition unit or ascertaining class of public service vehicle i.e. Ordinary, Express, Tourist Vehicle, Sleeper Coach, Semi-Sleeper Coach and Goods Vehicle or any vital information necessary for calculation of tax, shall be done by the Taxation Authority under this Act and under Motor Vehicles Act, 1988 and shall be entered in the office record, certificate or registration, tax certificate and tax token and it shall be verified from time to time by the Taxation Authority or officers authorized by the State Government in this behalf under Section 16 of this Act."

6. Insertion Of New Schedule :-

After First Schedule of the Principal Act, the following shall be

inserted, namely:--

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FIRST SCHEDULE-A
[See fourth proviso to Section 5 (1)]

S. No. (1)	Class of Motor Vehicle (2)	Period of Tax payment (3)	Rate of rebate on the Tax leviable (4)
1.	Goods Vehicle	(a) For Two Quarters (b) For Three Quarters (c) For Four Quarters	2% 3% 4%
2.	Stage Carriage	For Three Months	4%
3.	Contract Carriage	For Three Months	4%

7. Amendment Of Second Schedule :-

After serial number 6 of Part-I of Second Schedule to the Principal Act, the following shall be added, namely:--

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Description of Motor Vehicles (1)	Rate of life time tax (2)
"7. Motor-cab or Maxi-cab other than auto-rickshaw three wheeler.	7% of the cost of vehicle."