

Chhattisgarh Motoryan Karadhan Adhiniyam, 1991

25 of 1991

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Chhattisgarh Motoryan Karadhan Adhiniyam, 1991

25 of 1991

An Act to consolidate and amend the law relating to levy of a tax on motor vehicles in the State of Chhattisgarh. Be it enacted by the Madhya Pradesh Legislature in the Forty-second Year of the Republic of India as follows :-- 1. Received the assent of the President on 21-9-1991; assent first published in the "Madhya Pradesh Gazette (Extraordinary)" dated 27-11-1991.

1. Short Title, And Commencement :-

(1) This Act may be called the Chhattisgarh Motoryan Karadhan Adhiniyam, 1991.

(2) It extends to the whole of Chhattisgarh.

(3) It shall come into force on such date¹ as the State Government may by notification, appoint.

1. Came into force in the whole State of Chhattisgarh w.e.f. 1-11-2000.

2. Definitions :-

In this Act, unless the context otherwise requires :--

(a) "Taxation Authority" means an officer appointed by the State Government as such for the purposes of this Act;

(b) "Owner" means the person in whose name a motor vehicle is registered under the Motor Vehicles Act, 1988 (No. 59 of 1988), and includes :--

(i) a person having possession or control of a motor vehicle for the time being;

(ii) a person responsible for the management of business of such owner; and

(iii) in case of a transport vehicle covered by a permit the holder of permit or a person or persons, who have acquired a right of succession to the possession of the vehicle and to the permit under the Motor Vehicles Act, 1988 (No. 59 of 1988);

1[(ba) "Private Service Vehicle" includes a motor vehicle owned by a partnership firm, a body corporate, a company or a factory and does not include a motor vehicle used for public purposes];

(c) "Tax" means a tax leviable under this Act;

2[(d) "Year" in case of a fleet owner means the financial year, and in any other cases, means a period of twelve months commencing on the first day of the month in which a motor vehicle is registered or a new registration mark is assigned to it under the Motor

Vehicles Act, 1988 and a "quarter" means every three months commencing on the first day of the month in which a motor vehicle is registered or a new registration mark is assigned to it];

(e) the words and expressions used but not defined in this Act shall have the meanings assigned to them in the Motor Vehicles Act, 1988 (No. 59 of 1988).

1. Inserted by C.G. Act No. 22 of 2002.

2. Substituted by *ibid*.

3. Levy Of Tax On Motor Vehicles :-

(1) A tax shall be levied on every motor vehicle used or kept for use in the State at the rate specified in the First Schedule :

1[Provided that the life time tax shall be levied at the rates specified in the Second Schedule in respect of motor vehicles specified therein :]

Provided further that in respect of a motor vehicle passing through the State from a manufacturer to a dealer under a temporary certificate of registration for a period not exceeding one month, the rate of tax shall be one third of the tax payable for a quarter.

(2) A Transport vehicle of which the certificate of registration is current, shall for the purposes of this Act, be presumed to have been in use or kept for use, notwithstanding the expiry of the certificate of fitness in case of such transport vehicle.

1. Substituted by C.G. Act No. 22 of 2001.

4. Tax Payable By Dealer Or Manufacturer :-

A tax at the annual rate specified in the Third Schedule in lieu, of the rates specified in the First Schedule, shall be paid by a manufacturer of or a dealer in motor vehicles, in respect of the motor vehicles in his possession in the course of his business as such manufacturer or dealer under the authorisation of a trade certificate granted under the Central Motor Vehicles Rules, 1989.

5. Payment Of Tax :-

(1) The tax levied under this Act shall be paid in advance by the owner of the motor vehicle, at his choice, quarterly, half yearly or annually on a token to be obtained by him for that quarter, half year or year, within fifteen days from the commencement of the quarter, half year or year, as the case may be. Tax for a half yearly token shall not exceed twice and tax for an annual token shall not

exceed four times the tax for a quarterly token :

Provided that the tax shall be paid in respect of a motor vehicle used or kept for use for any period expiring on the last day of a quarter and not exceeding two months, at two thirds of the quarterly tax or one-third of such tax according to the period exceeds or does not exceed one month :

Provided further that whenever the rates of tax specified in the First Schedule are enhanced and the owner of a motor vehicle becomes liable to pay the tax at the enhanced rate, then such owner shall deposit the difference of amount at the time of payment of tax for the subsequent period in respect of that motor vehicle :

1[Provided also that the tax levied in respect of a stage carriage plying on a route other than a city route or a contract carriage other than a motor cab shall be paid in advance monthly, quarterly, half yearly or annually within ten days from the beginning of the month, quarter, half year or year, as the case may be.]

(2) Notwithstanding anything contained in sub-section (1), the tax levied under the first proviso to sub-section (1) of Section 3 shall be for the life time of the motor vehicle and shall be paid in advance in lump-sum by the owner :

Provided that--

(i) in case of a motor vehicle specified in the first proviso to sub-section (1) of Section 3 registered in Chhattisgarh, the total amount of tax paid prior to the commencement of this Act shall be deducted from the amount of life time tax specified in the Second Schedule;

(ii) in case of a motor vehicle specified in first proviso to sub-section (1) of Section 3 registered in any other State and brought into the State of Chhattisgarh, an amount of tax that ought to have been paid under First Schedule had the vehicle been originally registered and used in Chhattisgarh till the date of payment of life time tax, shall be deducted from the amount of life time tax specified in the Second Schedule. The owner of such vehicle shall furnish "No Dues Certificate" issued by the Taxation Authority of that State :

Provided further that the maximum amount deductible under clause (i) or (ii) of the first proviso shall not in any case exceed fifty per cent, of the amount of life time tax specified in the Second Schedule :

Provided also that in case the tax in respect of motor vehicles referred to in the first proviso to sub-section (1) of Section 3 has

already been paid prior to the commencement of this Act, the life time tax shall be levied after the expiry of the period for which the tax was so paid and such tax shall be paid within one month from the date of the expiry of the said period.

1. Inserted by M.P. Act No. 26 of 1991.

6. Bar Of Imposition Of Tax By Any Local Authority :-

Notwithstanding anything contained in any other enactment for the time being in force no local authority shall, after the commencement of this Act, impose or enhance a tax, toll or licence fee in respect of a motor vehicle and if any local authority has imposed such tax, toll or licence fee since before the first day of April, 1942 and the same is still in force at the commencement of this Act, any person who is liable to pay such tax, toll or licence fee to such authority shall be deemed to have paid it.

7. Grant To Local Authorities :-

(1) The State Government shall at the close of each financial year make to every cantonment board, municipal committee and notified area committee which was imposing tax, toll or licence fee in respect of motor vehicle, before the 1st day of April, 1942 a grant of the same as was being paid to such board, committee immediately before the commencement of this Act:

Provided that no sum shall be payable to a Cantonment Board unless it agrees not to recover any tax, toll or licence fee in respect of motor vehicles.

(2) Any sum payable under sub-section (1) shall be charged on the Consolidated Fund of the State.

8. Filing Of Declaration And Determination Of Tax Payable :-

1[(1) Every owner, who is liable to pay the tax under this Act shall file a declaration with the Taxation Authority together with the proof of the payment of the tax which he appears to be liable to pay in respect of such vehicle in such form and within such time as may be prescribed.

(2) When any motor vehicle in respect of which tax has been paid is altered in such a manner as to cause the vehicle to become a motor vehicle in respect of which higher rate of tax is payable, the owner of such vehicle shall file an additional declaration with the

Taxation Authority together with the certificate of registration and the proof of the payment of difference of tax which he appears to be liable to pay in respect of such vehicle, in such form and within such time as may be prescribed.

(3) On receipt of the declaration under sub-section (1) or the additional declaration under sub-section (2) as the case may be, the Taxation Authority shall, after making such enquiry as it deems fit and after giving to the owner an opportunity of being heard, determine, by an order in writing, the tax payable by the owner and intimate the same to him in such form and within such time as may be prescribed.

(4) Where the owner fails to file a declaration required under sub-section (1) or (2) the Taxation Authority may, on the basis of information available with it and after giving to the owner an opportunity of being heard, by an order in writing, determine the amount of tax payable by such owner sua motu and intimate the same to him in such form and within such time as may be prescribed.

(5) On determination of the tax payable under sub-section (3) or (4) as the case may be, by the Taxation Authority, the difference of the amount of tax payable and the amount of tax paid shall as the case may be, be paid by or refunded to the owner in a manner applicable to the payment or refund of tax under this Act and rules.

(6) Where the owner files a false declaration the taxation authority shall, after giving the owner an opportunity of being heard, by an order in writing, impose a penalty not exceeding twice the amount of tax determined under sub-section (3).

Explanation.--Alteration in a motor vehicle" includes an acquisition, surrender or non-use of or any change in a permit by which the vehicle is covered.]

1. Substituted by M.P. Act No. 10 of 1993.

9. Production Of Certificate Of Insurance Before The Taxation Authority :-

Every owner shall, at the time of filing of declaration under Section 8, produce before the Taxation Authority a valid certificate of insurance in respect of the motor vehicle which complies with the requirements of Chapter XI of the Motor Vehicles Act, 1988 (No. 59 of 1988).

10. Manner Of Payment Of Tax :-

Payment of every amount due under this Act, if it exceeds Rupees two hundred and fifty shall be made by production before the Taxation Authority, of a demand draft obtained from any Scheduled Bank as defined in the Reserve Bank of India Act, 1934 (No. 2 of 1934) to the value for which payment is required or in such other manner as may be prescribed.

11. General Exemption From Levy Of Tax :-

(1) No tax shall be leviable on any motor vehicle used or kept for use by a Municipal Corporation, Municipal Council, Notified Area Committee, Cantonment Board or Special Area Development Authority, solely for the purpose of conservancy and fire extinguishing or as ambulance, and any motor vehicle owned by the State Government.

(2) No tax shall be leviable on any motor vehicle used or kept for use solely for the purpose of agriculture.

Explanation (I).--For the purpose of sub-section (2) Tractor-Trailer combination belonging to a bonafide agriculturist used for transportation of--

(i) agricultural produce grown on the land cultivated personally; or
(ii) any material required for the purpose of agriculture, between the land cultivated personally and his place of residence, godown or any market place of such agricultural produce or such material shall be deemed to be used solely for the purposes of agriculture but any other motor vehicle used for transporting agricultural produce shall not be deemed to be used solely for the purposes of agriculture.

Explanation (II).--For the purposes of explanation (I) the expressions "bonafide agriculturist" "to cultivate personally" and "agriculture" shall have the meanings assigned to them in Chhattisgarh Land Revenue Code, 1959 (No. 20 of 1959).

12. Grant Of Token :-

(1) Where a tax in respect of a motor vehicle is paid by any person for a particular period or if no such tax is payable therefor, the Taxation Authority shall:--

(a) grant to such person a token in such form as may be prescribed to use the motor vehicle in the State during the said period; and

(b) record in the certificate of registration of motor vehicle that the tax has been paid or that no tax is payable, in respect of the motor vehicle for the said period :

Provided that where a life time tax is payable under this Act,

payment of such tax by any person shall be recorded in the certificate of registration and no token shall be granted to such person.

(2) Every token granted under sub-section (1) shall be valid throughout the State.

(3) No motor vehicle shall be used in the State at any time unless a token permitting its use during such time has been obtained and displayed on the vehicle and whoever fails to do so shall be punishable with a fine which may extend to fifty rupees.

13. Penalty For Failure To Pay Tax :-

(1) If the tax due in respect of any motor vehicle has not been paid as specified in Section 5, the owner shall, in addition to the payment of tax due, be liable to a penalty at the rate of 1[one-twelfth] of the unpaid amount of tax for the default of each month or part thereof but 2[equal to the outstanding and unpaid amount of tax] the unpaid amount of tax to be imposed by the Taxation Authority by order in writing and in such manner as may be prescribed :

Provided that if the life time tax under this Act has not been paid, the owner shall, in addition to payment of tax due, be liable to penalty at the rate of 1[one-hundredth] of the life time tax for the default of 2[each month or part thereof] but not exceeding the life time tax payable under the first proviso to sub-section (1) of Section 3 :

3[Provided further that if the payment of penalty of any period is outstanding on 1-11-2000 and defaulter pays it before 1-11-2002, then he shall be given a rebate of 50% in the outstanding amount of penalty.]

(2) If the owner fails to pay any amount of the tax within the time prescribed under sub-section (1) of Section 5, he shall subject to such conditions and exceptions as may be prescribed, be liable to pay interest at such rate as the State Government may from time to time, by notification, specify, on the amount to be paid from the date on which such payment is due till such amount is actually paid.

1. Substituted by C.G. Act No. 22 of 2002.

2. Substituted by *ibid*.

3. Inserted by *ibid*.

14. Refund Of Tax :-

(1) Where--

(i) the tax for any motor vehicle has been paid for any month, quarter, half year or year and the motor vehicle has not been used during the whole of that month, quarter, half year or year or a continuous part thereof not being less than one month and written intimation of such non-use has been given in the prescribed form to the Taxation Authority in the manner prescribed prior to the commencement of the period of such non-use; or

(ii) the vehicle has been so altered as to entitle the owner to the refund of a portion of tax already paid, a refund of the tax shall be payable at such rates and subject to such condition as may be prescribed :

1[Provided that if for reasons to be prescribed by the State Government, it has not been possible to operate a public service vehicle covered by a regular permit on the route, the refund of tax may be made for a period less than a month to such extent and on such terms and conditions as may be prescribed.]

(2) Where the life time tax has been paid under the 2[Second Schedule] in respect of a motor vehicle specified therein, the owner shall be entitled to a refund of the balance amount of life time tax after deducting the amount of tax that would have been payable under First Schedule if he proves to the satisfaction of the Taxation Authority that such motor vehicle has been--

(a) permanently removed out of the State and it has been brought on the record of the Taxation Authority of any other State; or

(b) destroyed or rendered permanently incapable of use and its certificate of registration has been cancelled under the Motor Vehicles Act, 1988 and such motor vehicle has not been used in the State; or

(c) converted or used as a transport vehicle and the owner of such a motor vehicle has become liable to pay tax as applicable to such transport vehicle under sub-section (1) of Section 3.

(3) If the refund entitled under sub-section (2) is not made within one month of making an application for refund alongwith the required proof, the owner shall be entitled to receive interest on the amount of refund at such rate as the State Government may from time to time, by notification, specify.

1. Inserted by M.P. Act NO. 26 of 1991.

2. Substituted by C.G. Act No. 22 of 2001.

15. Recovery Of Tax, Penalty With Interest :-

(1) Where any owner fails to pay tax under this Act or the penalty or both, the Taxation Authority shall serve on such owner a notice in the form prescribed for the sum payable to the State Government.

(2) Any tax, penalty or interest under this Act may be recovered in the same manner as arrears of land revenue.

(3) The tax shall be the first charge on the vehicle in respect of which it is due as also on its accessories and such motor vehicle and the accessories thereof may be attached and sold for the recovery of tax, penalty or interest under the appropriate law relating to the recovery of land revenue.

16. Power Of Entry, Seizure And Detention Of Motor Vehicles In Case Of Non-Payment Of Tax :-

(1) The Taxation Authority or any other officer, authorised by the State Government in this behalf, may at all reasonable time enter into and inspect any motor vehicle or premises where he has reason to believe that a motor vehicle is kept for the purpose of verifying whether the provisions of this Act or any rules made thereunder are being complied with :

Provided that no officer shall be authorised under this sub-section with respect to motor cycles and motor cars.

(2) Any person driving a motor vehicle in any public place shall, on being so required by the Taxation Authority or any officer authorised in this behalf by the State Government, produce--

(a) the certificate of registration;

(b) the token in evidence of the payment of tax; and

(c) the certificate of insurance relating to the use of the vehicle and shall keep such vehicle stationary for such time as may be required by such authority or officer to satisfy himself that the tax in respect of such motor vehicle has been paid :

Provided that in the case of a motor vehicle other than a transport vehicle; the certificates so required shall be produced for inspection within such period and in such manner as may be prescribed under sub-section (4) of Section 130 of the Motor Vehicles Act, 1988.

(3) The Taxation Authority or any officer authorised by the State Government in this behalf may if it/he has reason to believe that a motor vehicle has been or is being used without payment of tax, penalty or interest due, seize and detain such motor vehicle and for this purpose take or cause to be taken any step as may be considered proper for the temporary safe custody of such motor

vehicle and for the realisation of tax due.

1[(4) Where a motor vehicle has been seized and detained under sub-section (3), the owner or the person in-charge of such vehicle may apply to the Taxation Authority or any officer authorised in this behalf by the State Government together with the relevant documents for the release of the vehicle and if such authority or officer after verification of such documents, is satisfied that no amount of tax is due in respect of that vehicle, may by an order in writing release such vehicle.]

2[(5) Where a motor vehicle has been seized and detained under sub-section (3), the Court taking cognizance of the offence shall not release such vehicle.

(6) Subject to the provisions of sub-section (8), where, the taxation authority upon receipt of report about the seizure of the vehicle under sub-section (3) is satisfied that the owner has committed offence under Section 66 read with Section 192-A of the Motor Vehicles Act, 1988 of plying Vehicle without permit and he may by order in writing and for reasons to be recorded confiscate the vehicle seized under said sub-section. A copy of order of confiscation shall be forwarded without any undue delay to the Transport Commissioner.

(7) No order of confiscating any vehicle shall be made under sub-section (6) unless the Taxation Authority :--

(a) sends an intimation in the form prescribed about initiation of proceedings for confiscation of vehicle to the Magistrate having jurisdiction to try the offence on account of which the seizure has been made;

(b) issues a notice in writing to the person from whom the vehicle is seized and to the registered owner;

(c) affords an opportunity to the persons referred to in clause (b) of making a representation within such reasonable time as may be specified in the notice against the proposed confiscation; and

(d) gives to the officer effecting the seizure and the person or persons to whom notice has been issued under clause (b), a hearing on date to be fixed for such purpose.

(8) No order of confiscation, under sub-section (6), of any vehicle shall be made if any person referred to in clause (b) of sub-section (7) proves to the satisfaction of the Taxation Authority that such vehicle was used under valid documents required under the Act.]

1. Inserted by M.P. Act No. 10 of 1993.

2. Inserted by M.P. Act No. 27 of 1999.

17. Offences, Penalties And Competent Court :-

1[(1) An owner of a motor vehicle if--

(a) submits or allows to be submitted an incorrect or incomplete declaration or additional declaration under Section 8 or fails to submit a declaration or additional declaration as required under above section, or

(b) submits or allows to be submitted an incorrect or incomplete returns under express conditions of a permit of motor vehicle or fails to submit a return as required under the conditions of permit, or

(c) fraudulently or intentionally or otherwise contravenes the provisions of non-use or vehicle mentioned in sub-section (1) of Section 14 or rules made thereunder, or

(d) wilfully acts in contravention of any of the provisions of this Act or any rules made thereunder or any lawful orders passed in accordance therewith, shall be punishable with fine, which may extend to five thousand Rupees and for any second or subsequent offence with fine which shall not be less than five thousand Rupees and may extend up to ten thousand Rupees.

(2) The amount of any tax under Section 3 and penalty under Section 13 shall be recoverable as if it were a fine.

(3) Offence punishable under this Act shall be enquired into or tried by the Court of Magistrate First Class.]

1. Substituted by C.G. Act No. 22 of 2002.

18. Officers To Be Public Servants :-

All officers acting under this Act shall be deemed to be public servants within the meaning of Section 21 of the Indian Penal Code, 1860 (No. 45 of 1860).

19. Bar Of Suit Or Other Proceedings :-

No suit or other proceedings shall lie in a Civil Court in regard to any matter for which provision is made in this Act or the rules made thereunder and no prosecution, suit or other proceedings shall lie against any public servant for anything done or intended to be done in good faith under this Act or any rule made thereunder.

20. Appeal :-

Any person :--

- (a) aggrieved by an order made for levy of tax or for penalty imposed under Section 13; or
 - (b) aggrieved by the seizure of motor vehicle made under Section 16; or
 - (c) aggrieved by any order passed under this Act, may, within the prescribed time and in the prescribed manner appeal to the prescribed authority, who shall, after giving such person and the Taxation Authority an opportunity of being heard, dispose of the said appeal and the decision thereon shall be final :
- Provided that no appeal shall be entertained unless the amount of tax and penalty levied, in respect of which the appeal has been preferred has been paid.

20A. Appeal Against Order Of Confiscation :-

1[(1) Any person aggrieved by an order of confiscation may, within thirty days of the order or if fact of such order has not been communicated to him, within thirty days of the date of knowledge of such order; prefer an appeal in writing accompanied by such fee and payable in such form as may be prescribed, and by certified copy of order of confiscation to the Appellate Authority.

Explanation.--The time requisite for obtaining certified copy of order of confiscation shall be excluded while computing period of thirty days referred to in the sub-section.

(2) The Appellate Authority shall send intimation in writing of lodging of appeal to the Taxation Authority.

(3) The Appellate Authority may pass such order of interim nature for custody, or disposal if necessary of the confiscated vehicle as may appear to be just in the circumstances of the case.

(4) On the date fixed for hearing of the appeal or on such date to which the hearing may be adjourned, the Appellate Authority shall peruse the record and hear the parties to the appeal if present in person, or through a legal practitioner and shall thereafter proceed to pass as order of confirmation, reversal or modification of the order of confiscation.

(5) The Appellate Authority may also pass such orders of consequential nature, as it may deem necessary.

(6) Copy of final order or of order of consequential nature, shall be sent to the Taxation Authority for compliance.

1. Inserted by M.P. Act No. 27 of 1999.

20B. Revision Before Court Of Session Against Order Of Appellate Authority :-

(1) If the owner of a vehicle aggrieved by final order or by order of consequential nature passed by the Appellate Authority in respect of confiscated vehicle, he may within thirty days of the order sought to be impugned, submit a petition for revision to the Court of Session only on a point of law within the Session division where the headquarters of the Appellate Authority are situate.

Explanation.--In computing the period of thirty days under this sub-section, the time requisite for obtaining certified copy of order of Appellate Authority shall be excluded.

(2) The Court of Session may confirm, reserve or modify any final order or an order of consequential nature passed by the Appellate Authority.

(3) Copies of the order passed in revision shall be sent to the Appellate Authority and to the Taxation Authority for compliance or for taking such further action as may be directed by such Court.

(4) For entertaining, hearing and deciding a revision under this section, the Court of Session shall, as far as may be, exercise the same powers and follow the same procedure as prescribed for hearing and deciding a revision under the Code of Criminal Procedure, 1973 (No. 2 of 1974).

20C. Bar To Jurisdiction Of Court Etc. Under Certain Circumstances :-

Notwithstanding anything to the contrary contained in this Act or any law for the time being in force but subject to the provisions of sub-section (3) of Section 20-A, no Court, Tribunal or Authority (other than the Taxation Authority) shall have jurisdiction to make order with regard to possession, delivery or disposal of vehicle regarding which proceedings for confiscation are initiated under sub-section (6) of Section 16.

21. Power Of State Government To Exempt From Tax :-

(1) The State Government may, by notification and subject to such restrictions and conditions as may be specified therein exempt in whole or in part any motor vehicles or class of motor vehicles from the payment of tax from such date as may be specified in the notification.

(2) Any notification issued under this section may be rescinded at any time and on such rescission the notification shall cease to be in force. A notification rescinding an earlier notification shall have prospective effect.

(3) Every notification issued under sub-section (1) shall be laid on the table of the Legislative Assembly and the provisions of Section 24-A of the Chhattisgarh General Clauses Act, 1957 (No. 3 of 1958) shall apply thereto as they apply to a rule.

22. Maintenance Of Demand And Recovery Register Of Tax :-

Each Taxation Authority shall maintain such registers and records as may be prescribed.

23. Power To Amend The Schedule :-

(1) The State Government may, by notification, amend the rates of tax specified in the Schedules and thereupon the said Schedules shall stand amended accordingly :

Provided that the rate of tax shall not be increased by more than fifty per cent of the rate specified in the said Schedules :

Provided further that no notification shall be issued under this sub-section without giving in the Gazette such previous notice as the State Government may consider reasonable of its intention to issue such notification.

(2) Every notification issued under sub-section (1) shall, as soon as may be after it is issued, be laid on the table of the Legislative Assembly and the provisions of Section 24-A of the Chhattisgarh General Clauses Act, 1957 (No. 3 of 1958) shall apply thereto as they apply to a rule.

24. Power To Make Rules :-

(1) The Government may make rules for the purposes of carrying into effect the provisions of this Act.

(2) In particular and without prejudice to the generality of the foregoing powers such rules may provide for all or any of the following matters namely :--

1[(a) the form of declaration and the time within which declaration shall be filed under sub-section (1) or (2) of Section 8 and the form in which and the time within which the intimation of determination of tax shall be given under sub-section (3) or (4) of Section 8;]

(b) the manner in which the payment of tax shall be made under Section 10;

(c) the form of token which shall be granted under clause (a) of sub-section (1) of Section 12;

(d) the authority by which and the manner in which penalty shall be imposed under sub-section (1) of Section 13;

(e) the conditions and exceptions subject to which the interest shall be paid under sub-section (1) of Section 13;

(f) the form and manner in which, the rates at which the conditions subject to which the refund shall be made under sub-section (1) and the rate of interest payable under sub-section (3) of Section 14;

(g) the form in which the notice shall be served under sub-section (1) of Section 15;

2[(g-i) the form of intimation to the Magistrate under clause (a) of sub-section (7) of Section 16;]

(h) the time within which, the manner in which and the authority to which appeal may be preferred under Section 20

(i) the manner in which the register shall be maintained under Section 22;

(j) any other matter which is to be or may be prescribed.

1. Substituted by M.P. Act No. 10 of 1993.
2. Inserted by M.P. Act No. 27 of 1999.

25. Power To Remove Difficulties :-

(1) If any difficulty arises in giving effect to the provisions of this Act, the State Government may, by order published in the Official Gazette, make such provisions, not inconsistent with the provisions of this Act as appears to it to be necessary or expedient for removing the difficulty.

(2) Every order made under this section shall as soon as may be after it is made, be laid on the table of the Legislative Assembly.

26. Repeal And Savings :-

(1) The Madhya Pradesh Motor Vehicles Taxation Act, 1947 (No. VI of 1947) and the Madhya Pradesh Motor Vehicles (Taxation of Goods) Act, 1962 (No. 19 of 1962) (hereinafter in this section referred to as the repealed enactments) are hereby repealed.

(2) Notwithstanding the repeal of the Acts specified in sub-section (1) any notification, rule, order notice, certificate or token issued, or any appointment or declaration made or exemption granted or any forfeiture cancellation or any other thing done, or any other action taken under the repealed enactments, in force immediately before such commencement shall, as far as it is not inconsistent with the provisions of this Act be deemed to have been issued, made, granted, done or taken under the corresponding provisions of this Act.

SCHEDULE 1

FIRST SCHEDULE

SCHEDULE 2

SECOND SCHEDULE

[See first proviso to sub-section (1) of Section 3]

[Part-I]

	Description of Motor Vehicles	Rate of life time tax
	(1)	(2)
1.	Motorcycles with or without attachment of any unladen weight	4% of the cost of vehicle.
2.	Motor cars of any unladen weight --	
	(a) Cost of which does not exceed rupees five lacs.	5% of the cost of vehicle.
	(b) Cost of which exceeds rupees five lacs.	6% of the cost of vehicle.
3.	Invalid Carriage	Rs. 360/-

4.	Auto-rickshaw (Public Service Vehicle) plying for hire and reward permitted to carry not more than six passengers.	
	(a) Vehicle purchased after taking loans under various schemes and conditions as decided by the State Government by its notification, from time to time and owned by any person belonging to scheduled castes, scheduled tribes, other backward classes and minority community.	2% of the cost of vehicle.
	(b) Vehicle purchased and owned by the person other than the person mentioned in (a) above.	5% of the cost of vehicle.
5.	Omnibus registered for private use having seating capacity exceeding 6 and up to 12 (excluding driver).	6% of the cost of vehicle.
3[6	Goods carriage not more than 3,500 kgs. Gross Vehicle weight, the cost of which --	
	(a) does not exceed Rs. 2.5 lacs	12% of the cost of vehicle
	(b) exceeds Rs. 2.5 lacs	10% of the cost of vehicle]

Explanation.--1. Cost of vehicle means cost including tax realized by the dealer.

2. For calculating the life time tax on the basis of the above class of vehicle, the owner of the vehicle shall be required to produce sale receipt issued by the dealer at the time of the registration of vehicle.

3. Auto-rickshaw three-wheeler includes vehicles popularly known as Tempo, Vikram etc.].

4[4. In respect of motor cycle, motor car, auto-rickshaw (three wheeler public service vehicle), omni bus registered for private use having seating capacity exceeding 6 and up to 12 (excluding driver) and goods carriage not more than 3,500 kgs. Gross Vehicle Weight which are older than one year from the date of first registration, the computation of life-time tax shall be made on the cost mentioned in Part II of this Schedule.]

4[PART II

Cost fixed in Rupees for the old Motor Vehicles according to age reckoned from the date of the first registration

S. No.	Class of Motor Vehicle	Age not more than 5 years	More than 5 but not more than 15 years	More than 15 years
(1)	(2)	(3)	(4)	(5)
1.	Motor Cycle --			
	1. the unladen weight of which			
	(a) docs not exceed 70 kgs.	current cost of vehicle	8,000	6,000
	(b) exceed 70 kgs.			
	(i) up to 200 cc	current cost of vehicle	15,000	8,000
	(ii) more than 200 cc but not	current cost	20,000	10,000

	more than 325 cc	of vehicle		
	(iii) more than 325 cc	current cost of vehicle	30,000	15,000
2.	Motor Car -- unladen weight of which: --			
	(a) does not exceed 800 kgs.	current cost of vehicle	1,00,000	50,000
	(b) exceeds 800 kgs. but does not exceed 2,000 kgs.	current cost of vehicle	1,50,000	1,00,000
	(c) exceeds 2,000 kgs.	current cost of vehicle	6,00,000	3,00,000
3.	Auto-rickshaw (Public Service Vehicle) --			
	(a) does not exceed 3 seats excluding driver	current cost of vehicle	30,000	15,000
	(b) exceeds 3 seats	current cost of vehicle	60,000	20,000
4.	Omni bus registered for private use having seating capacity exceeding 6 and up to 12 (excluding driver): --			
	(a) cost of which at the lime of first registration-			
	(i) does not exceed Rs. 2.5 lacs.	current cost of vehicle	1,25,000	60,000
	(ii) exceeds 2.5 lacs but docs not exceed Rs. 4.0 lacs.	current cost of vehicle	1,62,500	80,000
	(iii) exceeds 4.0 lacs but does not exceed Rs. 5.5 lacs.	current cost of vehicle	2,37,500	1,10,000
	(iv) exceeds Rs. 5.5 lacs but does not exceed Rs. 8.0 lacs.	current cost of vehicle	3,12,500	1,50,000
	(v) exceeds Rs. 8.0 lacs.	current cost of vehicle	4,50,000	2,25,000
5.	Goods carriage which does not exceed 3,500 kgs. in gross vehicle weight -			
	(a) cost of which at the time of first registration --			
	(i) does not exceed Rs. 1.0 lacs.	current cost of vehicle	50,000	25,000
	(ii) exceeds Rs. 1.0 lacs but does not exceed Rs. 2.0 lacs.	current cost of vehicle	75,000	35,000
	(iii) exceeds Rs. 2.0 lacs but does not exceed Rs. 3.0 lacs.	current cost of vehicle	1,25,000	60,000
	(iv) exceeds Rs. 3.0 lacs but does not exceed Rs. 4.0 lacs.	current cost of vehicle	1,75,000	75,000

	(v) exceeds Rs. 4.0 lacs.	current cost of vehicle	2,50,000	1,25,000
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Note--(i) Where the cost mentioned in column (4) and (5) in Part-II above is more than the current cost of a motor vehicle, the Taxation Authority shall take the current cost of such motor vehicle for the purpose of calculation of tax of this part.

(ii) Where a particular make and model of vehicle is out of manufacture and current cost is not possible to arrive at, last cost available at the discontinuation of manufacture of such make and model of vehicle shall be taken for the purposes of column 3 as current cost and the owner shall produce the proof to the satisfaction of the Taxation Authority

(iii) Where the owner of a motor vehicle is unable to. produce satisfactory proof as per note (ii) above, the current cost of such motor vehicle shall be reckoned at the rate of 25% more than the rate mentioned in column 4 of such category of motor vehicles in Part-II above.]

1. Substituted by C.G. Act No. 22 of 2001.
2. Renumbered as Part I by C.G. Act No. 22 of 2002.
3. Inserted by C.G. Act No. 22 of 2002.
4. Inserted by ibid.

SCHEDULE 3

THIRD SCHEDULE

[See Section 4]

Description of vehicles		Annual Tax for first seven or less vehicles in possession of a manufacturer or dealer	Annual Tax for first seven or less vehicles in possession of a manufacturer or dealer
(1)		(2)	(3)
1.	Mopeds & Motorized cycles (engine capacity not exceeding 50 cc)	Rs. 1000.00	Rs. 1000.00
2.	Motor-Cycle other than mopeds & motorized cycles.	Rs. 1250.00	Rs. 1250.00
3.	Three wheelers vehicles	Rs. 1250.00	Rs. 1250.00
4.	Light motor vehicles including chassis.	Rs. 1500.00	Rs. 1500.00
5.	Medium motor vehicles including chassis.	Rs. 1750.00	Rs. 1750.00
6.	Heavy motor vehicles including chassis.	Rs. 2000.00	Rs. 2000.00
7.	Other motor vehicles	Rs. 1250.00	Rs. 1250.00]

1. Substituted by C.G. Act No. 22 of 2002.