

**Bombay Motor Vehicles Tax (Gujarat Amendment) Act,
1970**

1 of 1971

[12 January 1971]

CONTENTS

1. Short Title And Commencement
2. Amendment Of Section 2 Of Bom. Lxv Of 1958
3. Amendment Of Section 4 Of Bom. Lxv Of 1958
4. Amendment Of Section 16 Of Bom. Lxv Of 1958
5. Substitution Of Section 18 In Bom. Lxv Of 1958

**Bombay Motor Vehicles Tax (Gujarat Amendment) Act,
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An Act further to amend the Bombay Motor Vehicles Tax Act, 1958.
It is hereby enacted in the Twenty-first Year of the Republic of
India as follows:-

1. Short Title And Commencement :-

(1) This Act may be called the Bombay Motor Vehicles Tax (Gujarat Amendment) Act, 1970.

(2) It shall come into force on such date as the State Government may, by notification in the Official Gazette, appoint.

2. Amendment Of Section 2 Of Bom. Lxv Of 1958 :-

In the Bombay Motor Vehicles Tax Act, 1958(Bom. LXV of 1958) (hereinafter referred to as "the principal Act"), in section 2, after clause (8), the following clause shall be added, namely:-

"(8A) "week" means a period of seven consecutive days;"

3. Amendment Of Section 4 Of Bom. Lxv Of 1958 :-

In section 4 of the principal Act, after sub-section (1), the following

sub-section shall be inserted, namely:-

"(1A) Notwithstanding anything contained in sub-section (1)-

(a) the tax in respect of a transport vehicle brought for use in the State for a temporary period shall be leviable for the whole of the period for which it is to be used or kept for use in the State;

(b) where such vehicle is, to be used or kept for use in the State for a period less than a month, the tax shall be leviable at the rate of 4 per cent of the annual rate for each week or part thereof, subject to a maximum amount equal to the amount of tax leviable for a period of one month under clause (c);

(c) where such vehicle is to be used or kept for use in the State for a period equal to a month or more than a month the tax shall be leviable at the rate specified in clause (i), (ii) or (iii) of sub-section (1) of section 4, according as such period is equal to the period specified in the said clause (i), (ii) or (iii) as the case may be, irrespective of whether such period expires at the end of a quarter or not;

(d) the tax leviable under this sub-section shall be paid within such period and in such manner as may be prescribed".

4. Amendment Of Section 16 Of Bom. Lxv Of 1958 :-

In section 16 of the principal Act,--

(i) in sub-section (1), clause (a) shall be deleted;

(ii) sub-section (2) shall be deleted.

5. Substitution Of Section 18 In Bom. Lxv Of 1958 :-

For section 18 of the principal Act, the following shall be substituted, namely:-

"18. (1) Where the whole or any portion of the tax due in accordance with the provisions of this Act in respect of any motor vehicle for any period or part thereof has not been paid in time by the person liable for the payment, thereof, the Taxation Authority may levy, in addition to the tax so due, a penalty not exceeding 25 per cent of the amount of tax which would have been payable for such period or part thereof in respect of that motor vehicle at the maximum rate of tax specified in the First Schedule.

(2) The amount of penalty levied under sub-section (1) shall, unless it is paid within the prescribed time, be recoverable in the same manner as an arrear of land revenue."