

## **BOMBAY MOTOR VEHICLES TAX ACT, 1958**

**65 of 1958**

**[ ]**

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**BOMBAY MOTOR VEHICLES TAX ACT, 1958**

**65 of 1958**

**[ ]**

An Act to consolidate and amend the law relating to the taxation of motor vehicles in the State of Bombay and to provide for certain other matters. Whereas it is expedient to consolidate and amend the law relating to the taxation of motor vehicles in the State of Bombay, and to provide for certain other matters; It is hereby enacted In the Ninth Year 6f the Republic of India as follows :-

**1. Short title, extent and commencement :-**

(1) This Act may be called the Bombay Motor Vehicles Tax Act, 1958.

(2) It extends to the whole of the <sup>1</sup> [State of Gujarat].

(3) It shall be deemed to have come into force on the 1st day of April 1958.

Note:- Section 4(2) of Bombay 63 of 1959 reads as under-  
"Notwithstanding the repeal of the Bombay Motor Vehicles Tax and the Motor Vehicles (Amendment) Act 1956, (Bom. XV of 1956) by this Act any reference to the State Transport Officer or the State Motor Transport Officer in the Bombay Madhya Pradesh Tax Act, 1958 (Bom. LXV of 1958), or the Madhya Pradesh Act, 1939 (Bom IV of 1939) or in any rule, notification or order issued or deemed to be issued under either of the last two Acts and for the time being in force, or in any other instrument or document, shall be construed as a reference to the Director of Transport.]

Substituted by Gujarat A.O. 1960.

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

In this Act, unless the context otherwise requires-

(1) "certificate of taxation" means a certificate, issued under section 5 , indicating therein the rate at which the tax is liable, and the periods for which the tax has been paid;

**1**[(1A) 'Cost of vehicle', in relation to-

**2**[(a) a vehicle manufactured in India means the sale price of the vehicle as shown in the invoice of the vehicle Issued either by the manufacturer or the dealer of the vehicle; and

(b) a vehicle imported into India means sum of value of vehicle as assessable under the Customs Act, 1962 (52 of 1962) and endorsed as such in the Bill of Entry under the Act including the amount of custom duty and any other duty, cess or charges paid or payable thereon;";]

(2) "fleet owner" means a person who is the registered owner of a fleet of one hundred or more transport vehicles used or kept for use in the State;

**34**[("(2A)"half year" means a period of six months of a year commencing from the 1st day of April and the 1st day of october]

(3) "prescribed" means prescribed by rules made under this Act;

**56**[(4) 'quarter' means a period of three months commencing form the 1st day of April, 1st day of July, 1st day of October and 1st day of January."

(5) "registered owner" means the person in whose name a Motor Vehicles is registered under the Motor Vehicles Act, 1939 (IV of 1939)

**7**[or, as the case may be, the Motor Vehicles Act, 1988 (59 of 1988)].

(6) "tax" means a tax imposed under this Act;

(7) "Taxation Authority" or "Authority" means such officer or authority as the State Government may by notification in the Official Gazette, appoint to be the Taxation Authority for the whole State or for any area or areas for the purposes of this Act, and the State Government may appoint more than one officer or authority as Taxation Authority for the whole State or for any area;

(8)**8**[xxx]

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

<sup>9</sup>(9) "year" means the financial year;

(10) other words and expressions used, but not defined, in this Act, shall have the meanings respectively assigned to them in [the Motor Vehicles Act, 1988 (59 of 1988)]<sup>10</sup> "or the rules made thereunder"].

Inserted by Gujarat Act 10 of 1998, w.e.f. 1-8-1998.

in section 2, (1) for clause (1-A), the following clause shall be substituted, by BOMBAY MOTOR VEHICLES TAX (gujarat Amendment) ACT, 2007, gujarat government gaz., exty., Pt.Iv, No 5, date.30.3.2007, page. 5-1, previous clause 1-a is following, (a) a vehicle manufactured in India means the ex-factory price of the vehicle as shown in the invoice of the vehicle Issued either by the manufacturer or the dealer of the vehicle; and (b) a vehicle imported into India means value of vehicle as assessable under the Customs Act, 1962 (52 of 1962) and endorsed as such in the Bill of Entry under that Act;]

Ins, by Gujarat 13 of 1995. w.e.f. 1-8-1995.

in section 2, clause (2-A), the following clause shall be substituted, by BOMBAY MOTOR VEHICLES TAX (gujarat Amendment) ACT, 2007, gujarat government gaz., exty., Pt.Iv, No 5, date.30.3.2007, page. 5-1, Substituted by Gujarat 13 of 1995, w.e.f. 1-3-1995.

In BOMBAY MOTOR VEHICLES TAX ACT, 1958, In sec. 2, in sub-section(4) substituted, by BOMBAY MOTOR VEHICLES TAX (gujarat Amendment) ACT, 2007, gujarat government gaz., exty., Pt.Iv, No 5, date.30.3.2007, page. 5-1

In BOMBAY MOTOR VEHICLES TAX ACT, 1958, In Section 2, In sub-section(5), words Added by Gujarat 10 of 1991. by BOMBAY MOTOR VEHICLES TAX (gujarat Amendment) ACT, 2007

Clause (8) was deleted by Gujarat 17 of 1987.

In Bombay Motor Vehicles Tax Act, 1958, in Section 2, in sub-section(9), substituted, by BOMBAY MOTOR VEHICLES TAX (gujarat Amendment) ACT, 2007, gujarat government gaz., exty., Pt.Iv, No 5, date.30.3.2007, page. 5-1

In BOMBAY MOTOR VEHICLES TAX ACT, 1958, In sec. 2, in sub-sec(2-A), clause (10) words added at end, by BOMBAY MOTOR VEHICLES TAX (gujarat Amendment) ACT, 2007, gujarat government gaz., exty., Pt.Iv, No 5, date.30.3.2007, page. 5-1

### **3. Levy of tax :-**

(1) Subject to the other provisions of this Act, on and from the 1st day of April 1958, there shall be levied and collected on all motor vehicles used or kept for use in the State, a tax at the rates fixed by the State Government, by notification in the Official Gazette [but not exceeding the maximum rates specified in the First,<sup>12</sup>[second and third Schedules]

<sup>3</sup>[Provided that in the case of any motor vehicles (irrespective of whether they are specified <sup>4</sup>[in section 3A or the First Schedule] or the Second Schedule <sup>5</sup>[Second Schedule or <sup>7</sup>"Tenth Schedule"] kept by a dealer in, or manufacturer of such vehicles, for the purpose of trade, there shall be levied and collected annually such amount of tax <sup>8</sup>not

exceeding Rs. 5000 as the State Government may, by notification in the Official Gazette specify on those motor vehicles only which are permitted to be used on the roads in the manner prescribed by rules made under <sup>9</sup>[the Motor Vehicles Act, 1988 (59 of 1988)].

Provided further that, if the State Government, because of disparity in the rates of tax prevailing in certain areas of the State immediately before the commencement of this Act or for any other reason, is of opinion, that the levy and collection of tax on motor vehicles Immediately at a uniform rate throughout the State, is likely to cause undue hardship to owners or persons having possession or control of such

(2) Except during any period for which the Taxation Authority has, in the prescribed manner, certified that a motor vehicle was not used or kept for use in the State, the registered owner, or any person having possession or control, of a motor vehicle of which the certificate of registration is current, shall, for the purposes of this Act, be deemed to use or keep such vehicle for use in the State.

**10** [(3) No tax shall be leviable under sub-section (1) on motor vehicles on which tax is leviable under sub-section (1) of section 3A ].

In Bombay Motor Vehicles Tax Act, 1958, In Section 3, in sub-section(1) for the words "Eighth and Ninth", the words "Eighth,Nineth,Tenth and Eleventh" shall be substituted by Bombay Motor Vehicle Tax(Gujarat Amendment) Act, 2006 [Guj. Govt. Gaz.,Pt.IV,No. 1, dt.20.1.2007, p. 1-1.]=2007 GSCS/II/P.78/H.50

in section 3, in sub -sec(1), for the words" Second, Third, Fourth, Fifth, Sixth, Seventh, eighth and Ninth, tenth and eleventh Schedules", the words "second and third Schedules" shall be substituted by BOMBAY MOTOR VEHICLES TAX (gujarat Amendment) ACT, 2007,gujarat government gaz., exty., Pt.Iv, No 5, date.30.3.2007, page. 5-1

Proviso was substituted by Gujarat 17 of 1987.

Sub. by Gujarat 10 of 1991, amended by Gujarat 10 of 1998 and Gujarat 6 of 1999.

In Bombay Motor Vehicles Tax Act, 1958, In Section 3, in the first proviso, after the words "Eight Schedule", the words "or Tenth Schedule" shall be inserted by Bombay Motor Vehicle Tax(Gujarat Amendment) Act, 2006 [Guj. Govt. Gaz.,Pt. IV,No. 1,dt.20.1.2007, p. 1-1.]=2007 GSCS/II/P.78/H.50

in section 3, in sub -sec(1), for the words" Fourth Schedule or Sixth Schedule or Eighth Schedule or tenth schedule",the words "Second Schedule or Third Schedule" shall be substituted by BOMBAY MOTOR VEHICLES TAX (gujarat Amendment) ACT, 2007, gujaratgovernment gaz., exty., Pt.Iv, No 5, date.30.3.2007, page. 5-1

In section 3 in sub-sec. (1) first proviso the words "Eight Schedule" the words "Tenth Schedule" shall be inserted by Bombay Motor Vehicles Tax (Gujarat Amendment) Act, 2006 Gujarat Government Gaz., Extty., Part IV., No. 9, date 31/3/2006, page 9-1

in section 3, in sub -sec(1), for the words"not exceeding Rs. 250", the

words, "not exceeding Rs. 5000" shall be substituted by BOMBAY MOTOR VEHICLES TAX (gujarat Amendment) ACT,2007, gujarat government gaz., exty., Pt.Iv, No 5, date.30.3.2007, page. 5-1  
Sub. by Gujarat 10 of 1991.

In the First Schedule, words "Types of Motor Vehicles" shall be substituted., by the Bombay Motor Vehicles Tax (Gujarat Amendment) Act, 2007, on [Guj. Govt. Gaz., Exty., Pt. IV, No. 5, dt. 30.3.2007, p. 5-1.] = 2007 GSCS/II/P. 229/H.. 106

**3A. Levy and payment of tax on certain omnibuses :-**

(1) On and from the first day of April, 1991, there shall be levied and collected on all omnibuses which are used or kept for use in the State exclusively as contract carriages (hereinafter in this section and sub-section (1-A) of section 4 referred to as "the designated omnibuses") a tax at the rates specified in the table below:- [TABLE

## TABLE

	Description of Designated Omnibuses	Annual rate of Tax.
	(a) Ordinary designated omnibuses permitted to be	Rs. 2700 per passenger permitted

	carried not more than twenty passengers.	to be carried.
1.	(b) Ordinary designated omnibuses permitted to be carried more than twenty passengers.	Rs.4050 per passenger permitted to be carried.
	(a) Luxury or tourist designated	Rs. 4500

	omnibuses permitted to be carried not more than twenty passengers.	per passenger permitted to be carried.
2.	(b) Luxury or tourist designated omnibuses permitted to be carried not more than twenty passengers.	Rs. 6000 per passenger permitted to be carried].



Provided that in the case of the designated omnibuses used solely for the purpose of transporting students of educational institutions in the State in connection with any of the activities of such educational institutions a tax shall be levied and collected under sub-section (1) of section 3 , and not under this sub-section.

(2)(a) The tax leviable under sub-section (1) shall be paid in advance by every registered owner or any person having possession or control of the designated omnibuses either annually at the annual rate specified in the table appearing in sub-section (1) or in monthly installments of one-twelfth of the annual rate.

[(b) The annual payment of tax or the payment of monthly installment of tax shall be made within such period and in such manner as may be prescribed].

(3) Notwithstanding anything contained in sub-section (1),-

(a) the amount of tax leviable in respect of the designated omnibus brought for use in the State for a temporary period not exceeding seven days shall be Rs. [216/-] per passenger permitted to be carried if it is an ordinary designated omnibus and [Rs.240/- per passenger permitted to be carried if it is a luxury or tourist designated omnibus;

(b) where such designated omnibus is to be used or kept for use in the State for a period exceeding seven days but not exceeding one year, the tax shall be leviable on such vehicle at the rate of one-twelfth of the annual rate of tax for each month or part thereof;

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

[(4) In calculating the amount of tax due under this section the fraction of a rupee not exceeding fifty paise shall be ignored and the fraction of a rupee exceeding fifty paise shall be taken as a rupee].

[(5)

(a) Where the registered owner or any person having possession or control of a designated omnibus who has paid tax under this section proves to the satisfaction of the taxation authority that the designated omnibus in respect of which the tax has been paid, has not been used or kept for use for a continuous period of not less than one month, he shall be entitled to the refund of an amount equal to one-twelfth of the annual rate of tax paid in respect of such omnibus for [each complete month of the period] for which the tax has been paid so however that except as otherwise provided in clause (b) the total amount of a refund

in a year shall not exceed-

[(i) [Six hundred seventy-five rupees per passenger permitted to be carried, in the case of an ordinary designated omnibus permitted to be carried not more than twenty passengers.

(ii) [One thousand twelve rupees] per passenger permitted to be carried, in the case of an ordinary designated omnibus permitted to be carried more than twenty passengers.

(iii) [One thousand one hundred twenty five rupees] per passenger permitted to be carried, in the case of luxury or tourist designated omnibus permitted to be carried not more than twenty passengers.

(iv) [One thousand five hundred rupees] per passenger permitted to be carried, in the case of a luxury or tourist designated omnibus permitted to be carried not more than twenty passengers].

Provided that for the purpose of determining the amount of refund under the clause, only, such of the period in which a designated omnibus has not been used or kept for use shall be taken into account as comprises of complete [months],

(b) Where a registered owner or a person having possession or control of a designated omnibus, who has paid tax under this section proves to the satisfaction of the State Government or such officer not below the rank of the Director of Transport, Gujarat State, as may, by notification in the official Gazette be authorised In this behalf by the State Government that [the designated omnibus in respect of which tax has been paid, has not been used or kept for use for a [continuous period of not less than one month but exceeding three months in a year], he shall be entitled to the refund of an amount equal to one twelfth of the annual rate of the tax paid in respect of such omnibus for each complete month of the period of which the tax has been paid:

Provided that for the purpose of determining the amount of refund under this clause only such of the period in which a designated omnibus has not been used or kept for use shall be taken into account as comprises of complete months.]

(6) Except as otherwise provided in sub-sections (2),(3),(4) and (5), the provisions of this Act and the rules made thereunder shall, so far as may be, apply in relation to the tax leviable under sub-section (1) as they apply in relation to the tax leviable under sub-section (1) of section 3 .

[Explanation.-For the purposes of this section, "luxury designated omnibus" means any omnibus having seating layout of two and two or one and three or one and two or one and one on either side with a gangway of any width in between though any one row of seats in such

omnibus may consist of more than four seats.]

**3B. Levy of life time tax :-**

]. Deleted by Guj 17 of 1987.

**4. Payment of tax levied under section 3 :-**

]

(1) [The tax leviable under section 3 in respect of a motor vehicle specified in the First Schedule shall be paid in advance by every registered owner, or any person having possession or control, [of such motor vehicles to which sub-section (1AA) does not apply],-

(i) annually, at the rates fixed by the State Government under section 3 (hereinafter referred to as the 'annual rate'), or

(ii) for one or more quarters, on payment for each such quarter at one-fourth of the annual rate referred to in clause(i) plus ten per centum thereof (hereinafter referred to as the "quarterly rate"), or

(iii) for any period less than a quarter expiring on the last day of the quarter, at the quarterly rate aforesaid less one-twelfth of the annual rate of the tax for every complete calendar month which has expired during such quarter.

[x x x]

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

(a) the tax in respect of [a transport vehicle not being the designated omnibus] 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 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.

[(1AA) Notwithstanding anything contained in sub-section (1), the tax

leviable under Section 3 shall be paid in advance by every registered owner or any person having possession or control, of the following categories of vehicles, in the manner specified below, namely :- **123**

<b>Description of vehicles.</b>	<b>Manner of payment.</b>	<b>Description of vehicles.</b>
(a)	the motor vehicles specified in clause III, under the heading 'A Motor Vehicles fitted solely with pneumatic tyres', in Part I, [***] of the First Schedule.	Annually or in the case of half yearly, at the rate equal to one-half of the annual rate plus ten percentum thereof. Or the lump sum tax specified in third schedule.
(b)	the motor vehicles licensed to Carry in all up to six passengers specified in clause IV, under the heading 'A Motor vehicles fitted solely with pneumatic tyres', in Part-I, or a motor vehicle of like description falling in Part-II, of the said Schedule.	Annually. or in case of the ordinary designated omni buses licensed to carry not more then twelve passengers including maxi cab , lump sum tax specified in the Third Schedule.

[(1AB)

(a) The tax leviable under section 3 in respect of a motor vehicle specified in the Second Schedule, Third Schedule, Fourth Schedule, Fifth Schedule, [Sixth Schedule, Seventh Schedule, **45**"Eighth Schedule, Ninth Schedule, Tenth Schedule or Eleventh Schedule" shall be paid in advance in lump sum, by every registered owner, or any person having possession or control, of such Motor Vehicle.

(b) Any motor vehicle which has ceased to be liable to tax under sub-section (2) of section 3B existing before the commencement of the Bombay Motor Vehicles (Gujarat Amendment) Act, 1987 (Gujarat 17 of 1987) shall continue to be so ceased.]

**6** (1ABB).-

(i) where any motor vehicle is registered on or after 1.4.2007, the registered owner or the person having possession or control of such vehicle shall pay the tax at the rate of one-twelfth of the annual rate of tax per month for the motor vehicle is registered till the end of the year;

(ii) where any motor vehicle is registered prior to 1.4.2007, the registered owner or the person having possession or control of such vehicle shall pay the tax at the rate of one-twelfth of the annual rate of tax per month for the entire period starting from the period from the

next day upto which tax has already been paid till the end of 31.3.2008."

[(2) In calculating the amount of tax due under this section, the fraction of a rupee not exceeding fifty paise shall be ignored and the fraction of a rupee exceeding fifty paise shall be taken as a rupee].

Section 4, in sub-sec. (1-AA) in entry (a), in cloumn I, After the words "with pneumatic tyres", in Part I," in table mention [\*\*\*] is deleted words is following:- "or a motor vehicle of like description falling in Part II".

Sub. by Gujarat 10 of 1991, amended by Gujarat 10 of 1998 and Gujarat 6 of 1999.

In BOMBAY MOTOR VEHICLES TAX ACT, 1958, in Section 4, sub-sec. (1-AA), in the table, entry (b), column (2), words substituted. by Bombay Motor Vehicles Tax (Gujarat Amendment) Act, 2007 Gujarat Government Gaz., Exty., Part IV., No. 9, date 31/3/2006, page 9-1

In Bombay Motor Vehicles Tax Act, 1958, In Section 4, in sub-section (1-AB), in clause (a), for the words "Eight Schedule or Ninth Schedule" the words "Eighth Schedule, Ninth Schedule, Tenth Schedule or Eleven Schedule" shall be substituted by Bombay Motor Vehicle Tax (Gujarat Amendment) Act, 2006 [Guj. Govt. Gaz., Pt. IV, No. 1, dt. 20.1.2007, p. 1-1.] = 2007 GSCS/II/P.78/H.50

In section 4 in sub-sec. (1-AB) in clause (a) the words "Eight Schedule or Ninth Schedule" the words "Eighth Schedule, Ninth Schedule, Tenth Schedule or Eleventh Schedule" shall be substituted by Bombay Motor Vehicles Tax (Gujarat Amendment) Act, 2006 Gujarat Government Gaz., Exty., Part IV., No. 9, date 31/3/2006, page 9-1

section 4, after sub sec. (1-AB), following sub section (1-ABB) shall be inserted, by BOMBAY MOTOR VEHICLES TAX (gujara Amendment) ACT, 2007, gujarat government gaz., exty., Pt.Iv, No 5, date.30.3.2007, page. 5-1

## **5. Issue of 45[receipt) and certificate of taxation :-**

(1) When the tax leviable [under this Act] in respect of any motor vehicle is paid, the Taxation Authority shall issue, to the person paying the tax,-

(a) [a receipt] In the prescribed form. Indicating therein that such tax has been paid, and

(b) a certificate of taxation, in the prescribed form, indicating therein the rate at which the tax is leviable and the period for which the tax has been paid.

(2) Where a certificate of taxation has already been issued in respect of such motor vehicle, the Taxation Authority shall, on payment of tax as aforesaid cause to be made in the certificate of taxation an entry of any such payment.

## **6. Tax to be paid along with declaration :-**

(1) Subject to the provisions of this section every registered owner, or person who has possession or control of a motor vehicle used or kept for use in the State shall fill up, sign and deliver, in the manner provided in sub-section (4), a declaration, and shall, along with such declaration, pay to the Taxation Authority [the tax which the Taxation Authority certifies on such declaration to be due] in respect of such vehicle.

(2) Subject to the provisions of this section, when a motor vehicle used or kept for use in the State, is altered or is proposed to be used in such manner as to render the registered owner, or person who has possession or control, of such vehicle liable to the payment of an [additional tax or a lump sum tax] under section 7 , such owner or person shall fill up, sign and deliver in the manner provided in sub-section (4) an additional declaration and shall, along with such additional declaration (accompanied by [x x x] the certificate of taxation in respect of such motor vehicle), pay to the Taxation Authority [an additional tax or the lump sum tax payable under that section, which the Taxation Authority certifies on such declaration to be due in respect of such vehicle.

(3) Such owner or person shall, at the time of making payment of tax under sub-section (1), or of the additional tax under sub- section (2), produce before the Taxation Authority a valid certificate of insurance, in respect of the vehicle, which complies with the requirements of [Chapter XI of the Motor Vehicles Act, 1988 (59 of 1988)].

(4) The declaration under sub-section (1), and the additional declaration under sub-section (2), shall be in the prescribed form, containing the prescribed particulars, and shall be delivered, after being duly filled up and signed, within the prescribed time. The additional declaration shall indicate clearly also the nature of the alteration made in the motor vehicle, or as the case may be, the altered use to which the vehicle is proposed to be put.

(5) [Deleted]

## **7. Payment of additional tax or lump sum tax :-**

Where any motor vehicle specified in the First Schedule, in respect of which a tax, for any period has been paid, is altered during such period or proposed to be used during such period in such manner, as to cause the vehicle to become a vehicle in respect of which.-

(a) a higher rate of tax is payable with reference to the rates fixed by the State Government under section 3 , having regard to the maximum rates specified in the First Schedule, or

(b) lump sum tax is payable with reference to the rates fixed by the State Government under section 3 , having regard to the maximum rates specified in the <sup>1</sup>second Schedule or the Third Schedule" the registered

owner or person who is in possession or control, of such vehicle shall,-

(i) in the case where clause (a) applies pay for the unexpired portion of such period since the vehicle is altered or proposed to be used an additional tax of a sum equal to the difference between the amount of tax payable for such unexpired portion at a higher rate and the rate at which tax was paid before the alteration or use of the vehicle for that portion.

(ii) in the case where clause (b) applies pay such lump sum tax at the rates fixed by the State Government under section 3

in the section 7 in clause (b) for the words third schedule" occurring at two place, the words "second Schedule or the Third Schedule" shall be substituted, by BOMBAY MOTOR VEHICLES TAX(gujarat Amendment) ACT, 2007, gujarat government gaz., exty., Pt.Iv, No 5, date.30.3.2007, page. 5-1

### **8. Liability to pay arrears of tax of persons succeeding to the ownership, possession or control of motor vehicle :-**

(1) If the tax leviable in respect of any motor vehicle remains unpaid by any person liable for the payment thereof, and such person before having paid the tax has transferred the ownership of such vehicle or has ceased to be in possession or control of such vehicle, the person to whom the ownership of the vehicle has been transferred or the person who has possession or control of such vehicle shall also be liable to pay the said tax to the Taxation Authority.

(2) Nothing contained in this section shall be deemed to affect the liability to pay the said tax, of the person who has transferred the ownership or has ceased to be in possession or control of such vehicle.

### **9. Refund of tax :-**

(1) [Where any person who has paid the tax in advance in respect of a motor vehicle specified in the First Schedule, produces a certificate signed by a Taxation Authority stating that the certificate of taxation issued in respect of such vehicle has been surrendered] on the date specified in such certificate (herein referred to as "the said date") such person shall, on an application made in that behalf, and subject to such conditions as the State Government may notify in this behalf in the Official Gazette, be entitled to a refund,-

(a) where the tax has been paid in advance at the annual rate, then,-

(i) in respect of a quarter or quarters which have not commenced before the said date, of a sum equal to the difference between the sum paid at the annual rate and the sum which would have been payable at the quarterly rate, for every quarter which has expired before the said date

as also for the quarter in which [the certificate of taxation is surrendered], and

(ii) in respect of any unexpired portion of a quarter, in accordance with the provisions of clause (b) of this sub-section as if he had paid the tax for that quarter at the quarterly rate;

(b) where the tax has been paid in advance at the quarterly rate, then for each calendar month in the period for which the tax has been paid and which has not commenced on the said date, of a sum equal to one-twelfth of the annual rate of tax leviable in respect of such vehicle.

(2) Where any person has paid the tax in advance [in respect of a motor vehicle specified in the First Schedule], he shall be entitled, on the production of a certificate signed by a Taxation Authority that an application for the registration of such vehicle has been refused, to a refund of the tax paid.

(3) [Where a motor vehicle in respect of which the tax fixed under section 3 having regard to the maximum rates specified in the First Schedule has been paid is altered or is used in such manner as to cause it to become a vehicle in respect of which the tax so fixed is leviable at a lower rate], the person who has paid such tax shall be entitled on the production of a certificate signed by a Taxation Authority stating that the vehicle has been so altered or used and on the surrender of [(x x x)] the certificate of taxation, to a refund of a sum equal to the difference between the amount which would be refundable to him in accordance with the provisions of sub-section (1) and the amount of the tax leviable on such vehicle at the lower rate; [and the Taxation Authority shall cause an entry of such refund to be made in the certificate of taxation issued in respect of such motor vehicle.]

(4) Notwithstanding anything contained in sub-section (1), a person shall be entitled to a refund of the tax as provided in that sub-section on the production of a certificate signed by a Taxation Authority stating that such Authority is satisfied that-

(a)

(i) such person for reasons beyond his control, is not able to surrender [x x x] the certificate of taxation, and

(ii) the vehicle in respect of which the refund of the tax is being claimed will not be used in any public place during the period for which such refund is claimed; or

(b)

(i) the vehicle in respect of which refund of the tax is claimed has not



been used in any public place during the period for which such refund is claimed, and

(ii) the application for refund could not be made for reasons beyond his control; provided however that such application is made within such period as may be prescribed.

[(4A) Where a person is entitled to a refund of tax under sub-section (1), (2), (3) or (4) and,

(a) the amount of such refund exceeds the amount of tax, penalty or interest or the aggregate of any of them which is due from such person in respect of any other period at the time of payment of the amount of refund to him, there shall be paid to him by the Taxation Authority either the whole amount of refund or at his option the balance of the amount of refund remaining after deduction there from the amount of such tax, penalty or interest or the aggregate of any of them;

(b) the amount of such refund is less than the amount of tax, penalty or interest or the aggregate of any of them which is due from such person in respect of any other period at the time of payment of the amount of refund to him, there shall be paid to him by the Taxation Authority the whole amount of refund or at his option the whole amount of refund shall be appropriated by the Taxation Authority towards payment of the amount of such tax, penalty or Interest or the aggregate of any of them and the balance shall be recoverable from him.]

[(5) Where a Taxation Authority is satisfied that-

(a) for any reasons whatsoever-

(i) a motor vehicle specified in the Second Schedule or, as the case may be, the Third Schedule (hereinafter in this sub-section referred to as "such motor vehicle") is removed to any other State: or

(ii) the registration of such motor vehicle is cancelled; or

(b) such motor vehicle is altered or proposed to be used in such manner as to cause such motor vehicle to become the vehicle liable to payment of tax at a rate fixed by the State Government under section 3 having regard to the maximum rates specified in the First Schedule.

#### **10. Special provisions for fleet owners :-**

In the case of a fleet owner, the provisions of Section 3 , Section 4 , Section 5 , Section 6 and Section 9 shall, so far as may be, apply subject to the following modifications, namely:-

(1) In order to determine the amount of tax payable by fleet owner in any year, before the commencement of such year the fleet owner shall first make and deliver to the Taxation Authority a preliminary declaration

in the prescribed form stating the prescribed particulars in respect of all transport vehicles used or kept for use by him in the State in February of the year immediately preceding the year for which such declaration is made, or on any day of that month. Such declaration shall be accompanied by a certificate of final assessment of tax (if any) issued by the Taxation Authority for such previous year, and such other documents as may be prescribed.

(2) On receipt of such preliminary declaration, and as soon as may be after the commencement of the year, the Taxation Authority shall, on the basis of such declaration, determine the amount of tax to be paid by such fleet owner provisionally, and communicate the same to the fleet owner by issuing a certificate of provisional assessment of tax for the year, in such form as may be prescribed.

(3) The amount of tax provisionally determined under clause (2) shall be paid by the fleet owner to the Taxation Authority within fifteen days from the date of receipt of the certificate of the provisional assessment.

(4) The fleet owner shall then fill up and sign a final declaration in the prescribed form, stating the prescribed particulars, in respect of the transport vehicles used or Intended to be used by him in the year for which the tax is payable and shall deliver within the prescribed time the final declaration so filled in and signed, to the Taxation Authority. Such declaration shall be accompanied by the certificate of provisional assessment of tax issued by the Taxation Authority for the year, and such other documents as may be prescribed.

(5) On receipt of such final declaration, the Taxation Authority shall verify the number of transport vehicles used, or kept for use by the fleet owner during the year for which the tax is payable, the licensed carrying capacity in the case of stage carriages and contract carriages, the registered laden weight in the case of goods vehicles, the unladen weight in the case of other transport vehicles, and such other particulars as may be deemed necessary, and shall finally determine the amount of tax leviable at the rates fixed under sub-section (1) of section 3 on the transport vehicles of such fleet owner, and communicate the same to the fleet owner by issuing a certificate of final assessment of tax for that year, in such form as may be prescribed.

(6) Where the amount of tax is finally determined under sub- section (5), taking into consideration the amount paid by the fleet owner under sub-section (3), the difference (if any) that may be due shall be paid by, or refunded to, the fleet owner in such manner, and within such time, as may be prescribed:

Provided that the fleet owner shall be entitled to a proportionate

reduction in the amount of tax finally leviable in respect of vehicles high are certified by the Taxation Authority as not used for a period of one calendar month or more.

(7) Within thirty days of the transfer of ownership of any of his transport vehicles, the fleet owner shall report the transfer to the Taxation Authority.

(8) The Taxation Authority may, for the purposes of this section, require the fleet owner to produce before him any transport vehicles or any accounts, registers, records, or other documents or to furnish any information or may examine the vehicles or the accounts, registers, records or other documents, and the fleet owner shall comply with any such requisition made of him.

#### **11. Destination and utilization of the proceeds of tax :-**

(1) [x x x]

(2) The State Government shall, [x x x]

(a) continue to pay annually to each local authority, a sum equal to the amount which was being paid to such local authority immediately before the commencement of this Act under the provisions of the Bombay Motor Vehicles Tax Act, 1935, (Bom XXX- IV of 1935) [x x x]:\_

(b) pay annually to each local board which at the commencement of this Act was levying tolls on vehicles or animals or persons and to any other local authority which at such commencement was levying or collecting tolls on motor vehicles and trailers a sum determined by the State Government, after consulting the local board or local authority concerned, as representing the net average annual income of such local board or local authority from such tolls, after deducting the cost of collection, during the three years ending on the 31st day of March 1958 plus 10 per centum of such sum;

(c) pay annually to each of the local authorities specified in the **123** "Fourth Schedule" as contribution, the sum mentioned against them in that Schedule.

(3) The contributions to the local authorities made under sub-section (2) shall be paid in such installments, in such manner, and on such dates, as the State Government may, after consulting the local authorities concerned, prescribe.

(4)[x x x]

[(5) [The contributions] made under sub-section (2) shall be charged on the Consolidated Fund of the State.]

(6)[xxx]

in sec.11, sub-sec(2), clause (c) words substituted` , by BOMBAY MOTOR VEHICLES TAX (gujarat Amendment) ACT,2007, gujarat government gaz., exty., Pt.Iv, No 5, date.30.3.2007, page. 5-1

In Bombay Motor Vehicles Tax Act, 1958, In Section 11, in sub-section(2), in clause(c), for the words "Tenth Schedule", the words "Twelfth Schedule" shall be substituted by Bombay Motor Vehicle Tax(Gujarat Amendment) Act, 2006 [Guj. Govt. Gaz.,Pt.IV,No. 1, dt.20.1.2007, p. 1-1.]=2007 GSCS/II/P.78/H.50

In section 11 in sub-sec. (2) in clause (c) the words "Tenth Schedule" the words " Twelfth Schedule" shall be substituted by Bombay Motor Vehicles Tax (Gujarat Amendment) Act, 2006 Gujarat Government Gaz., Exty., Part IV., No. 9, date 31/3/2006, page 9-1

## **12. Arrear of tax recoverable as arrear of land revenue :-**

Any tax due, and not paid as provided by or under this Act shall, subject to the other provisions of this Act be recoverable in the same manner as an arrear of land revenue.

## **12A. Restrictions on use of motor vehicles in certain cases :-**

No motor vehicle used or kept for use in the State shall be used on any road in the State where the tax payable in respect of such vehicle remains unpaid for more than thirty days after it has become due under the provisions of this act, until the tax, penalty and interest, if any, due is paid.

## **12B. Power to seize and detain motor vehicle for non-payment of tax :-**

Without prejudice to the provisions of Section 12 , Section 12A and Section 16 , where any tax due under this Act in respect of any vehicle has not been paid, an officer not below the rank of <sup>1</sup> an Assistant Inspector of motor vehicle or an Inspector of Police, as the State Government may empower in this behalf, seize and detain such vehicle and for this purpose, take or cause to be taken all steps as he may consider necessary for the proper maintenance and safe custody of the vehicle until the tax, penalty and interest, if any, due in respect of such vehicle and charges for the custody and maintenance of vehicle, is paid.]

in section 12-B, for the words "an Inspector of Motor Vehicles", the words "an Assistant Inspector of motor vehicle" shall be substituted, by BOMBAY MOTOR VEHICLES TAX (gujarat Amendment)ACT, 2007, gujarat government gaz., exty., Pt.Iv, No 5, date.30.3.2007, page. 5-1

## **13. Explanations :-**

(1) All motor vehicles designed and used solely for agricultural operations on farms or farm lands, shall be exempt from the payment of the tax.

(2) The State Government may, subject to the provisions of any rules made in that behalf, by notification in the Official Gazette, exempt either

totally or partially any class of Motor Vehicles other than those falling under sub-section (1), or any motor vehicles belonging to any class of persons, from the payment of the tax.

[(3) All notifications issued under sub-section (2) shall be laid for not less than thirty days before the State Legislature as soon as possible after they are made, and shall be subject to rescission by the Legislature or to such modifications as the State Legislature may make during the session in which they are so laid or the session immediately following.

(4) Any rescission or modification so made by the State Legislature shall be published in the Official Gazette and shall thereupon take effect].

Explanation.-For the purpose of this section the expression "agricultural operation means tilling, sowing, harvesting, crushing of agricultural produce, or any other similar operation carried out for the purpose of agriculture, but does not Include the transportation of persons or materials for the purpose of agriculture, or the transportation of agricultural produce.

#### **14. Appeal :-**

(1) Any person, who is aggrieved by any order of a Taxation Authority, may file an appeal before such person or authority, in such manner, within such time, and on payment of such fees, as may be prescribed. <sup>1</sup>

"Provided that no appeal shall be entertained by an appellate authority unless such appeal is accompanied by a proof of payment of twenty-five per cent. of the amount of tax (excluding the amount of penalty and interest) in respect of which appeal has been preferred."

(2) The appeal shall be heard and decided in such manner as may be prescribed.

in section 14, to sub-sec(1), proviso shall be added, by by BOMBAY MOTOR VEHICLES TAX (gujarat Amendment) ACT, 2007, gujarat government gaz., exty., Pt.IV, No 5, date.30.3.2007, page. 5-1

#### **14A. Revision of orders :-**

(1) The State Government may of its own motion or on the application of any aggrieved person call for and examine the record of any proceeding under this Act for the purpose of satisfying Itself as to the legality or propriety of any order passed therein by the Taxation Authority or by the person or authority referred to in sub-section (1) of section 14 , and if it shall appear to it that any order passed therein requires to be modified, annulled, or reversed, it may, after giving the person affected by, or interested in, such order, an opportunity of being heard and after making, or causing to be made, such inquiry as it deems necessary, pass such order thereon as the circumstances of the case justify, including an

order directing fresh proceedings:

Provided that no record of any proceeding of a Taxation Authority shall be called for-

(i) in a case where an appeal from the order passed therein has been filed, when such appeal is pending, and

(ii) in a case where an appeal has not been filed from such order, before the expiry of the time prescribed for filing such appeal.

(2) No order shall be revised under sub-section (1) by the State Government of its own motion and no application under that sub-section by any aggrieved person for the revision of any order shall be entertained by the State Government, after the expiry of two years from the date of such order.

Explanation.-In computing the period of limitation for the purposes of sub-section (2),-

(a) any period during which the record of any proceeding shall not be called for under the proviso to sub-section (1), and

(b) any period during which any proceeding under this section is stayed by an order or injunction of any court, shall be excluded.]

#### **15. Power of Police Officer and the Motor Vehicles Department Officers :-**

Any police officer, or officer of the Motor Vehicles Department, in uniform not below such rank as may be prescribed by the State Government in this behalf, may-

(a) enter, at any time between sunrise and sunset, any premises where he has reason to believe that a motor vehicle is kept, or

(b) require the driver of any motor vehicle in any public place to stop such vehicle and cause it to remain stationary so long as may reasonably be necessary, for the purpose of satisfying himself that the amount of the tax due in accordance with the provisions of this Act, in respect of such vehicles, has been paid.

#### **16. Penalty for possession of control of motor vehicle without payment of tax, for incomplete and untrue declaration, etc. :-**

(1)Whoever,-

(a)[xxx]

(b) delivers a declaration or additional declaration wherein the particulars required by or under this Act, to be therein set forth are not fully and truly stated, or

(c) obstructs any officer in the exercise of the powers conferred by clause (a) of section 15 or falls to stop the motor vehicle when required so to do by such officer under clause (b) of that section. shall, on conviction, be punished-

(i) with fine which shall not be less than a sum equal to the quarterly tax payable in respect of such vehicle, and which may extend to a sum equal to the annual tax payable in respect of such vehicle; and

(ii) in the event of such person having been previously convicted of an offence under this section, with fine which shall not be less than a sum equal to the tax payable in respect of such vehicle for two quarters, and which may extend to a sum equal to twice the annual tax payable in respect of such vehicle.

(iii)[xxx]

**17. Other penalties :-**

Whoever contravenes any of the provisions of this Act, if no other penalty is else where provided therein for such a contravention, shall, on conviction, be punished with fine which may extend to one hundred rupees, and in the event of such person having been previously convicted of an offence under this Act, with fine which may extend to two hundred rupees.

**18. Penalty for non-payment of tax :-**

(1) Where the whole or any portion of the tax 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 percent, of the amount of tax [so due].

(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.]

**19. Trial of offences :-**

No court inferior to that of [x x x] a magistrate of the Second Class shall try an offence punishable under this Act.

**20. Bar to levy tolls, etc. on motor vehicles 80[except in certain exigencies :-**

].-

(1) Except as provided in, the Bombay Ferries and Inland Vessels Act, 1868 (Bom. 11 of 1868), or that Act as applied to the Kutch area of the State of Bombay [and subject to the provisions of sub-sections (1A),

(1B), (1C), (1D), (1E) and (1F)], [x x] on and after the commencement of this Act, no tolls shall be levied and collected-

(a) on any vehicle, animal or person by the State Government or by any local Board,

(b) on any motor vehicle, by any other local authority.

[(1A) Notwithstanding anything contained in sub-section (1) and the provisions of the Tolls on Roads and Bridges Act, 1875 (Bom. 3 of 1875), but subject to the provisions of sub-sections (1B), (1C), (1D), (1E) and (1F), the State Government may levy toll on motor vehicles and trailers drawn by such vehicles passing over-

(a) any bridge including an approach road thereto or section of a new road or by-pass which is constructed, re-constructed, improved or, as the case may be, repaired by the State Government or by any person at his expense after the commencement of the Bombay Motor Vehicles Tax (Gujarat Amendment) Act, 1994 (Gujarat 9 of 1994) and the total capital outlay of construction, re-construction, improvements or, as the case may be, repairs, of which is not less than fifty lakhs of rupees; or

(b) any bridge including an approach road thereto or section of a new road or by-pass, which, in the opinion of the State Government is of a special service to the public.

Explanation.- For the purposes of this section,-

(i) the expression "capital outlay" shall include the anticipated cost of certain essential ongoing or imminent works like improvements, strengthening, widening, structural repairs and maintenance;

(ii) the expression "person" shall include any company or association or body of individuals, whether incorporated or not, or a firm;

(iii) for the removal of doubt, it is hereby clarified that the expression "constructed" shall include a bridge including an approach road thereto or section of a new road or by-pass which is ready for use.

(1B) The toll leviable under sub-section (1A) shall be levied at such rate, for such period and on such bridges including an approach road thereto or section of a new road or by-pass, as the State Government may from time to time, by notification in the Official Gazette, declare:

Provided that not more than the capital outlay, interest thereon at such rate as the State Government may fix and the expenses of collection of toll shall be levied and collected under this section:

Provided further that the bridge including an approach road thereto or section of a new road or by-pass is constructed, re-constructed,



improved or, as the case may be, repaired by a person other than the State Government, not more than the capital outlay, return on investment at such rate as the State Government may fix and the expenses of collection of toll shall be levied and collected under this section.

(1C) When the toll leviable under sub-section (1A) on any bridge including an approach road thereto or section of a new road or by-pass which is constructed, re-constructed, improved or, as the case may be, repaired,-

(i) by the State Government, the State Government itself or through an agent authorised by it in this behalf:

(ii) by any person, such person or his servants, shall collect the toll on such terms and conditions and In such manner as may be prescribed.

(1D) Where any additional bridge, being the bridge on or below the same stream, river or creek or road or rail track Including any approach road thereto is constructed as augmentation of the facility of the use of the existing bridge including an approach road thereto then the net work of such bridge including an approach road thereto shall be deemed to be one single entity for the purpose of levy of toll, so however that not more than the capital outlay of such additional bridge including an approach road thereto, and the expenses of collection of toll shall be recovered.

(1E) The Motor Vehicles and trailers drawn by such vehicles liable to pay the toll under sub-section (1A) shall not be allowed to pass over the bridge including an approach road thereto or section of a new road or by-pass unless the toll is paid and the State Government or the agent authorised by the State Government or as the case may be, by a person referred to in sub-section (1C) shall have power to prevent such vehicles from passing over the bridge.

(1F)

(a) All motor vehicles and trailers drawn by such vehicles used by or on behalf of the State Government or of the Central Government shall be exempted from the payment of toll.

(b) Subject to such condition as it may impose, the State Government may if it considers necessary so to do in the public interest, by notification in the Official Gazette, exempt any specified class or classes of motor vehicles and trailers drawn by such vehicles from the payment of toll.]

(2) Notwithstanding anything contained in any law for the time being in force, but subject to the provisions of [sub-section (1),(1A),(1B),(1C),

(1D),(1E),(1F)] and this sub-section, no local authority shall, after the commencement of this Act, impose or increase any taxes on motor vehicles:

Provided that-

(a) any taxes, other than tolls, on motor vehicles which Immediately before the commencement of this Act were being lawfully levied by any local authority, may continue to be levied and collected until provision to the contrary is made by the State Legislature by law;

(b) Nothing in this sub-section shall affect the power of any local authority to impose, increase or recover in respect of motor vehicles a tax falling under entry 52 in List II in the Seventh Schedule to the Constitution.

### **21. Modification of lease :-**

(1) Where, before the commencement of this Act, the collection of tolls has been leased to any person under any law (other than the Bombay Ferries and Inland Vessels Act, 1868, (Bom 11 of 1968) or that Act as applied to the Kutch area of the [State of Bombay], [x x x], for the time being in force, and the lease relates wholly or in part to any period subsequent to the commencement of this Act, the amount which the lessee has contracted to pay to the local authority concerned or to the State Government shall be reduced by the amount of the loss suffered by him in consequence of this Act having come into force.

(2) If the lessee and the local authority are unable to agree as to the amount of such loss, or if any other dispute arises between them as to the effect of this Act on the contract of lease, such dispute shall be decided by the Collector of the district, and any such dispute arising between the State Government and their lessee shall be decided by such authority as may be prescribed. The decision of the Collector or, as the case may be, of the prescribed authority, shall be final.

### **22. Protection for bona fide acts :-**

No prosecution, suit or other proceeding shall lie against any person for anything in good faith done or intended to be done under this Act.

### **23. Power to make rules :-**

(1) The State Government may, subject to the condition of provides publication, make rules for carrying out the purposes of this Act.

(2) In particular, and without prejudice to the generality of the foregoing provision, the State Government may make rules for all or any of the following matters, namely:-

[[a] to prescribe the manner of certifying under sub-section (2) of

section 31 ;

(b) to prescribe the period within which and the manner in which the tax [under sub-sections (2) and (3) of section 3A ] and under sub-section (1) of section 4 shall be paid;

(c) to prescribe the form of [the receipt] and certificate of taxation under section 5 :

(d) to prescribe the form of declaration and additional declaration, the particulars to be stated therein, and the time within which the declarations should be delivered under section 6 ;

(e) to regulate the manner in which refund of tax may be claimed under section 9 [and the principles for determining the amount of refund under sub-section (5) of that section]:

(f) to prescribe the form of preliminary and final declaration, the particulars to be stated therein, the documents which should accompany such declarations, the form of certificate of provisional and final assessment, the time within which the final declaration should be delivered and the manner in which and the time within which the difference of tax due may be paid by or refunded to, the fleet owner, under section 10 ;

(g) to prescribe the Installments of contribution and the manner in which and the dates on which they shall be paid under section 11 [x x x]

(h) to provide for the total or partial exemption from liability to payment of the tax in respect of any class of motor vehicles, or such vehicles belonging to a class of persons, the time within which the declaration shall be made in respect of such vehicles or by such persons, the amount which shall be payable on account of such vehicle and the token which any such vehicles shall carry under section 13 and the manner in which exemption may be claimed under that section:

(i) to prescribe the authority before which, the manner in which, the time within which, and the fee on payment of which, an appeal may be filed, and the manner in which such appeal shall be heard and decided, under section 14 :

(j) to prescribe the rank of officer who may exercise powers under section 15 ;

(k) to prescribe the amount of penalty payable under sub-section (1) of section 18 , the manner in which, the time within which, and the officer to whom, such penalty shall be paid under that section:

(l) to prescribe the authority which shall decide the dispute between the State Government and their lessee under sub-section (2) of section 21 ;

[(m) to prescribe the terms and conditions and the manner of collection of toll;]

(n) to provide for the supply of information regarding payment of tax and prescribe a fee therefor:

(o) any other matter which may be prescribed.

(3) A rule made under this section may provide that the contravention of any of the provisions which are specified in such rule shall be punishable with fine, which may extend to two hundred rupees.

(4) All rules made under this section shall be published in the Official Gazette.

[(5) All rules made under this section shall be laid for not less than thirty days before the State Legislature as soon as possible after they are made, and shall be subject to rescission by the State Legislature or to such modifications as the State Legislature may make, during the session in which they are so laid or the session Immediately following.

(6) Any rescission or modification so made by the State Legislature shall be published in the Official Gazette and shall thereupon take effect].

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

On the commencement of this Act, the following laws, that is to say,-

(i) the Bombay Motor Vehicles Tax Act, 1935 (Bom XXX-IV of 1935),

(ii) the Bombay Motor Vehicles Tax Act, 1935, (Bom XXX-IV of 1935), as extended to the Kutch area of the State of Bombay,

(iii) the Central Provinces and Berar Motor Vehicles Taxation Act, 1947 (C.P. and Bare Act VI of 1947),

(iv) the Saurashtra Motor Vehicles Tax Ordinance, 1948 (Sau. Ord. No. XLIX of 1948),

(v) the Hyderabad Motor Vehicles Taxation Act, 1955 (Hyd. Act VI of 1955).

shall be repealed:

Provided that such repeal shall not affect-

(a) the previous operation of any law so repealed, or anything duly done or suffered thereunder;

(b) any right, privilege, obligation or liability acquired, accrued or incurred under any law so repealed;

(c) any penalty, forfeiture, or punishment Incurred in respect of any offence committed against any law so repealed; or

(d) any Investigation, legal proceedings or remedy in respect of any such right, privilege, obligation, liability, penalty, forfeiture or punishment as aforesaid;

Provided further that, subject to the preceding proviso, anything done or any action taken (including any rules made under the Bombay Motor Vehicles Tax Act, 1935 (Bom XXX-1V of 1935), but not rules made under any other law hereby repealed, or any notifications or orders issued, rate of tax fixed, the levy, assessment whether provisional or final and collection of tax made, tax token or certificate of taxation issued or surrendered, exemptions granted, application for refund of tax made or refund paid, declarations delivered), under any such law shall, in so far as it is not inconsistent with the provisions of this Act, be deemed to have been done or taken under the corresponding provisions of this Act, and shall continue to be in force accordingly, unless and until superseded by anything done or any action taken under this Act.

## **25. Amendment of certain enactments :-**

The enactments specified in the <sup>123</sup> "Fifth Schedule" are hereby amended to the extent, and in the manner, specified in the second column thereof.

Sub. by Gujarat 10 of 1991.

In Bombay Motor Vehicles Tax Act, 1958, In Section 25, for the word "Eleventh Schedule" the Word "Thirteenth Schedule" shall be substituted by Bombay Motor Vehicle Tax(Gujarat Amendment) Act, 2006 [Guj. Govt. Gaz.,Pt. IV,No. 1, dt.20.1.2007, p. 1-1.]=2007 GSCS/II/P.78/H.50 In section 25 in the words "Eleventh Schedule" the words "Thirteenth Schedule" shall be substituted by Bombay Motor Vehicles Tax (Gujarat Amendment) Act, 2006 Gujarat Government Gaz., Exty., Part IV., No. 9, date 31/3/2006, page 9-1

### SCHEDULE 1

FIRST SCHEDULE

### SCHEDULE 2

SCHEDULE

### SCHEDULE 3

SCHEDULE

### SCHEDULE 4

Motor Vehicles (other than transport, vehicles and motor vehicles liable to tax under the Second Schedule) registered in the State of Gujarat on or after the 1st August, 1998.

### SCHEDULE 5

SCHEDULE

### SCHEDULE 6

Motor vehicles registered in the State of Gujarat on or after the 1st April, 1999 and plying for the and used for the carriage of passengers.

### SCHEDULE 7

SCHEDULE

SCHEDULE 8

Motor vehicles registered in the State of Gujarat on or after the 1st September, 2001 and used for the carriage of goods or materials

SCHEDULE 9

SCHEDULE

SCHEDULE 10

SCHEDULE