

Gujarat Motor Vehicles Tax (Amendment) Act, 2015

8 OF 2015

[07 April 2015]

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Gujarat Motor Vehicles Tax (Amendment) Act, 2015

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AN ACT

further to amend the Gujarat Motor Vehicles Tax Act, 1958.

It is hereby enacted in the Sixty-sixth Year of the Republic of India as follows:-

1. Short title :-

This Act may be called the Gujarat Motor Vehicles Tax (Amendment) Act, 2015.

2. Amendment of section 12B of Bom. LXV of 1958 :-

In the Gujarat Motor Vehicles Tax Act, 1958 (hereinafter referred to as "the principal Act"), to section 12B, the following provisos shall be inserted, namely :-

"Provided that if the tax due under this Act is not paid within a period of three months from the date on which such vehicle has been seized or detained, such vehicle shall be liable to be sold by auction by the taxation authority in the manner as may be prescribed :

Provided further that if the amount of tax due is not fully recovered even after the auction of such vehicle, then, it shall be competent for the taxation authority to seize or detain such other vehicle or

vehicles owned or possessed or controlled by such person and sell such vehicle or vehicles by auction in the manner as may be prescribed."

3. Insertion of new section 12 C in Bom. LXV of 1958 :-

In the principal Act, after section 12B, the following section shall be inserted, namely :-

"12C. Tax to be first charge on property.

Notwithstanding anything to the contrary contained in any law for the time being in force, any amount payable by the owner or a person in possession or control of a motor vehicle on account of tax, interest or penalty for which he is liable to pay to the Government, shall be a first charge on the property of such person or owner or proprietor."

4. Amendment of section 17 of Bom. LXV of 1958 :-

In the principal Act, in section 17,-

(i) for the words "one hundred rupees", the words "five thousand rupees" shall be substituted;

(ii) for the words "two hundred rupees", the words "ten thousand rupees" shall be substituted.

5. Substitution of section 19 of Bom. LXV of 1958 :-

In the principal Act, for section 19, the following section shall be substituted namely :-

"19. Offence and punishment.

Whoever contravenes the provisions of section 3 of this Act shall be punishable with imprisonment for a term which may extend to six months and with fine which shall be double the amount of the unpaid tax; and the amount of interest due."