

KARNATAKA MOTOR VEHICLES TAXATION RULES, 1957

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KARNATAKA MOTOR VEHICLES TAXATION RULES, 1957

In exercise of the powers conferred by Section 22 of the Karnataka Motor Vehicles Taxation Act, 1957 (Karnataka Act 35 of 1957), the Government of Karnataka is pleased to make the following Rules, the draft of the same having been published under Notification No. HD 144 MVT 57 in the Karnataka Gazette, Extraordinary, dated 13th. December, 1957.

CHAPTER 1

Preliminary

1. Short title :-

(1) These Rules may be called the Karnataka Motor Vehicles Taxation Rules, 1957.

2. Definitions :-

In these Rules, unless the context otherwise requires,

(1)

(a) "Act" means the Karnataka Motor Vehicles Taxation Act, 1957 (Karnataka Act 35 of 1957);

(b) "Commissioner" means the officer appointed by the State Government to be the Commissioner for Transport;

¹[(bb) ²["Deputy Commissioner for Transport"] means any Officer appointed by the State Government to be a ³[Deputy Commissioner for Transport] for a division];

(c) "Form" means a form appended to these Rules;

(d) ⁴ ["Senior Inspector of Motor Vehicles", or "Inspector of Motor Vehicles"] means officers appointed as such by the Commissioner;

(e) "Region" means the area specified to be a region for purpose of Section 44 of the Motor Vehicles Act, 1939 (Central Act IV of

1939);

(f) "Regional Transport Officer" means the Regional Transport Officer and includes an Assistant Regional Transport Officer appointed by the State Government;

(g) "Section" means a section of the Act;

(h) "State" means the State of Karnataka.

(2) Words and expressions used but not defined in these Rules shall have the meanings assigned to them in the Act and in the Motor Vehicles Act, 1939 (Central Act IV of 1939).

1. Rule 3 omitted by GSR 428, dated 24-12-1976, w.e.f. 1-1-1977.
2. Rule 4 substituted by GSR 428, dated 24-12-1976, w.e.f. 1-1-1977.
3. Proviso inserted by GSR 84, dated 25-3-1989, w.e.f. 4-4-1989.
4. Substituted for the words "licence books" by GSR 428, dated 24-12-1976, w.e.f. 1-1-1977

3. . :-

x x x x x¹].

1. Rule 3 omitted by GSR 428, dated 24-12-1976, w.e.f. 1-1-1977.

4. Taxation cards :-

¹The taxation cards shall, in respect of the motor vehicles where the tax is payable annually under proviso to sub-section (1) of Section 4, shall be in Form No. 1 and in respect of other motor vehicles shall be in Form No. 2. They shall be printed and machine numbered progressively commencing from 00001 with prefixing letters K.T. and K.R.]

² [Provided that motor vehicles specified in proviso to sub-section (1) of Section 3, where the tax is paid under Part "AA" of the Schedule shall be issued with a taxation card in Form No. 1-A. They shall be printed and machine numbered progressively commencing from 00001 with prefixing letters KT (LTT) and KR (LTT).]

1. Rule 4 substituted by GSR 428, dated 24-12-1976, w.e.f. 1-1-1977.
2. Proviso inserted by GSR 84, dated 25-3-1989, w.e.f. 4-4-1989.

5. Custody and distribution of 4[taxation cards] :-

(1) The ¹[taxation cards] shall be got printed by the Director of Printing and Stationery in Karnataka or under his direct supervision

on the indent of the Commissioner.

(2) The stock of the ²[taxation card] shall be kept in the custody of the Commissioner or of a Gazetted Officer authorised by him and an account of receipts and issues of the ³[taxation cards] shall be maintained in Form No. 4 by the Commissioner or such Officer as may be authorised by him.

⁴[(3) x x x x x].

⁵[(4) The taxation cards referred to in Rule 3 and the Declaration Form referred to in Rule 17 shall be supplied to the Regional Transport Officers according to their requirements directly by the Commissioner with an invoice in Form 6 together with an Acknowledgment Form attached thereto which shall be returned to the Commissioner duly signed by the Regional Transport Officers. The Regional Transport Officers shall in turn supply the said Declaration Form to all the Taxation Authorities in their respective region in the same manner.]

⁶ [(5) x x x x x].

1. Substituted for the words "licence books" by GSR 428, dated 24-12-1976, w.e.f. 1-1-1977.
2. Substituted for the word "books" by GSR 428, dated 24-12-1976, w.e.f. 1-1-1977.
3. Substituted for the words "licence forms" by GSR 428, dated 24-12-1976, w.e.f. 1-1-1977.
4. Sub-rule (3) omitted by GSR 428, dated 24-12-1976, w.e.f. 1-1-1977.
5. Sub-rule (4) substituted by GSR 428, dated 24-12-1976, w.e.f. 1-1-1977.
6. Sub-rule (5) omitted by GSR 428, dated 24-12-1976, w.e.f. 1-1-1977.

6. 3 :-

Taxation cards from the Commissioner the Regional Transport Officer concerned shall himself count the taxation cards and shall record a certificate to that effect in the stock account register maintained in Form 4. The taxation cards shall be kept under lock and key in the custody of the Regional Transport Officers.]

7. Register of Short Term Taxation Cards :-

¹ Every Taxation Authority shall maintain a register of Short Term Taxation Cards issued by him in Form 10.]

1. Rule 7 substituted by GSR 428, dated 24-12-1976, w.e.f. 1-1-

1977.

8. . :-

¹ x x x x x].

1. Rule 8 omitted by GSR 428, dated 24-12-1976, w.e.f. 1-1-1977.

9. Assessment of rate of tax :-

When a motor vehicle is registered within the State the Registering Authority shall, after verifying the particulars in the application for registration, determine the rate at which the vehicle is liable for the levy of tax and ¹[issue the taxation card:] ²[x x x x x].

³[Provided ⁴ [x x x x x] that in the case of motor vehicles already registered the Registering Authority concerned shall on an application in Form No. 14 made by the registered owner of the vehicle issue a taxation card indicating therein the revised taxation quarter, half year or year as the case may be and the office of the Taxation Authority to which the vehicle is already assigned for payment of tax.]

1. Substituted for the words "make an endorsement on the Certificate of Registration of the vehicle" by GSR 428, dated 24-12-1976, w.e.f. 1-1-1977.

2. First proviso omitted by GSR 86, dated 26-3-1987, w.e.f. 9-4-1987.

3. Proviso added by GSR 428, dated 24-12-1976, w.e.f. 1-1-1977.

4. The word "further" omitted by GSR 86, dated 26-3-1987, w.e.f. 9-4-1987.

9A. Assignment of [Taxation Authority] for receipts of tax amounts and issue of [taxation card] :-

123

(1) At the time of registration ⁴[Taxation Authority] within that district where he would remit the tax regularly according to his convenience to the concerned Registering Authority. After receipt of the said Form No. 24, the Registering Authority shall endorse in the Certificate of Registration relating to the vehicle, the office of ⁵[Taxation Authority] where the tax is to be credited.

(2)

(a) In respect of motor vehicles already registered, the registered owner of the vehicles shall approach the Registering Authority of the concerned District and obtain endorsement in the Certificate of Registration of the vehicle regarding the name of the ⁶[Taxation

Authority] where they would remit the taxes in respect of their vehicles in Form 24 within the time prescribed by the Commissioner.

(b) The endorsement of the assignment of office of the ⁷[Taxation Authority] for payment of tax under this rule by the Registering Authority shall be intimated without delay to the ⁸[Taxation Authority] in Form 26 who shall maintain a register of all motor vehicles assigned to his Unit.

⁹[(c)

(i) Whenever there is a change of address by the registered owner of the vehicle or on transfer of ownership the vehicle is removed from the jurisdiction of one ¹⁰[Taxation Authority] to the jurisdiction of another ¹¹[Taxation Authority], the registered owner of the vehicle who wishes to have a change of assignment, shall apply in Form 25 to the Registering Authority having jurisdiction over the new place.

(ii) Such Registering Authority shall endorse the change of assignment in the Registration Certificate relating to such vehicle, and intimate the change of assignment ¹²[Taxation Authority], to whose treasury the vehicle was last assigned for payment of tax.

(3) ¹³[Taxation Card] shall be obtained only from that ¹⁴[Taxation Authority] to whom tax is paid. When payments of taxes are made into Bank treasuries on countersigned challans of the concerned treasuries, ¹⁵ [taxation card] shall be obtained from those treasuries by producing the original challans.]

1. Rule 9-A inserted by Notification No. HD 76 TMT 61, dated 28-6-1962.

2. Substituted for the words "Licensing Officers" by GSR 428, dated 24-12-1976, w.e.f. 1-1-1977.

3. Substituted for the word "licences" by GSR 428, dated 24-12-1976, w.e.f. 1-1-1977.

4. Substituted for the words "Licensing Office" by GSR 428, dated 24-12-1976, w.e.f. 1-1-1977.

5. Substituted for the words "Licensing Officer" by GSR 428, dated 24-12-1976, w.e.f. 1-1-1977.

6. Substituted for the words "Licensing Office" by GSR 428, dated 24-12-1976, w.e.f. 1-1-1977.

7. Substituted for the words "Licensing Officer" by GSR 428, dated 24-12-1976, w.e.f. 1-1-1977

8. Substituted for the words "Licensing Officer" by GSR 428, dated

24-12-1976, w.e.f. 1-1-1977.

9. Clause (c) substituted by GSR 1010, dated 16-6-1966.

10. Substituted for the words "Licensing Officer" by GSR 428, dated 24-12-1976, w.e.f. 1-1-1977.

11. Substituted for the words "Licensing Officer" by GSR 428, dated 24-12-1976, w.e.f. 1-1-1977.

12. Substituted for the words "Licensing Officer" by GSR 428, dated 24-12-1976, w.e.f. 1-1-1977.

13. Substituted for the words "Tax Licence" by GSR 428, dated 24-12-1976, w.e.f. 1-1-1977.

14. Substituted for the words "Licensing Officer" by GSR 428, dated 24-12-1976, w.e.f. 1-1-1977.

15. Substituted for the word "licences" by GSR 428, dated 24-12-1976, w.e.f. 1-1-1977.

9B. Rebate :-

1

2[(1)] In the case of payment of yearly tax in a lumpsum, a rebate of two and a half per cent of the tax shall be granted, except in cases where the payment is made in accordance with the proviso to sub-section (1) of Section 4 of the Act.]

3[(2) In the case of payment of tax for a period of five years or ten years, in a lumpsum, a rebate of five per cent or ten per cent of the tax as the case may be, shall be granted in respect of the motor vehicles specified in Items ⁴ [4(i)(a), 14, 15 and 16] of Part 'A' of the Schedule.

(3) The owner shall thereafter only report the renewal of insurance regularly once a year, within thirty days from the date of expiry of such certificate of insurance, to the concerned Regional Transport Officers or the Assistant Regional Transport Officers as the case may be in Form No. 14-A.

(4) The tax so paid in a lumpsum for five or ten years shall not be refunded in the event of transfer by sale or change of address within the State of Karnataka. In such cases, no tax shall be payable by the transferee to the extent of and for the period for which the transferer has already paid the tax.

(5)

(a) The tax amount already paid shall be refundable for the period of non use when a vehicle is removed on transfer or change of address or on the ground of non use to any other place outside the State of Karnataka. The refund so made shall be calculated on an

annual basis. For computation of one year, the date of registration shall be the due date. The claims for refund shall be in accordance with the provisions of the Act and rules.

(b) For arriving at the appropriate amount for refund in the event of transfer or change of address to any other place outside the State of Karnataka or cancellation of registration certificate or on the ground of non-use, the amount to be refunded shall be calculated on an annual basis as if no rebate has been granted.]

1. Rule 9-B substituted by GSR 428, dated 24-12-1976, w.e.f. 1-1-1977.

2. Rule 9-B renumbered as sub-rule (1) thereof by GSR 151, dated 29-6-1983, w.e.f. 30-6-1983.

3. Sub-rules (2) to (5) inserted by GSR 151, dated 29-6-1983, w.e.f. 30-6-1983.

4. Substituted for the word, brackets, letters and figures "I(a) and (b), 4(i)(a) and 10(a)" by GSR 86, dated 26-3-1987, w.e.f. 9-4-1987.

10. Short term [Taxation card.] :-

¹(1) Any person who intends to bring a motor vehicle liable to tax temporarily into the State, by using the road, shall apply to any ²[Taxation Authority] and obtain a ³[taxation card], for the required period.

⁴[(2) The taxation card issued under sub-rule (1) shall be in Form 11. The short term taxation card in Form 11 shall be printed and bounded in books of ten each and numbered serially from 1, indicating the period of 7 days or 30 days, as the case may be, in bold letters. Every short term taxation card shall be in triplicate, the first copy shall be marked as "original" which shall be carried in the vehicle; the second copy shall be marked as "duplicate" which shall be forwarded to the Transport Commissioner, Karnataka and the third copy shall be marked as "triplicate" which shall be retained by the Taxation Authority.]

(3) Any person who, having brought a motor vehicle into the State, intends to keep it therein, shall immediately after the expiry of the period ⁵[for which tax is paid] in respect of that vehicle, deliver or cause to be delivered to a ⁶[Taxation Authority] a declaration in Form 12.

(4) The ⁷[Taxation Authority] shall, on receipt of the said declaration, collect the amount of tax due on the vehicle and issue

a ⁸[short term taxation card].

⁹[(5) For purposes of these ¹⁰[short term licenses] the day will count from 6.00 a.m. to 6.00 a.m. on the next day. Irrespective of the time at which the ¹¹[short term taxation card] is issued in a day, the period will be counted as one day at 6.00 a.m. on the next day.

(6) No refund is allowed on ¹² [short term taxation card] on any account.]

1. Substituted for the word "licences" by GSR 428, dated 24-12-1976, w.e.f. 1-1-1977.

2. Substituted for the words "Licensing Officer" by GSR 428, dated 24-12-1976, w.e.f. 1-1-1977.

3. Substituted for the "licence" by GSR 428, dated 24-12-1976, w.e.f. 1-1-1977.

4. Sub-rule (2) substituted by GSR 428, dated 24-12-1976, w.e.f. 1-1-1977.

5. Inserted by GSR 428, dated 24-12-1976, w.e.f. 1-1-1977.

6. Substituted for the words "Licensing Officer" by GSR 428, dated 24-12-1976, w.e.f. 1-1-1977.

7. Substituted for the words "Licensing Officer" by GSR 428, dated 24-12-1976, w.e.f. 1-1-1977.

8. Substituted for the words "tax licence" by GSR 428, dated 24-12-1976, w.e.f. 1-1-1977.

9. Sub-rules (5) and (6) inserted by Notification No. HD 279 TMA 61, dated 16-5-1962.

10. Substituted for the word "licenses" by GSR 428, dated 24-12-1976, w.e.f. 1-1-1977.

11. Substituted for the word "licence" by GSR 428, dated 24-12-1976, w.e.f. 1-1-1977.

12. Substituted by GSR 428, dated 24-12-1976, w.e.f. 1-1-1977.

11. Payment how to be made :-

1

(1) In the City of Bangalore and other places where there are treasury sections in the offices of the Regional Transport Officers, payment of tax may be made in the office of the Regional Transport Officer concerned, in cash ²[x x x x x] ³[or by crossed bank draft or by crossed demand draft or by crossed bankers cheque or by crossed pay order] or by money order: ⁴[x x x x x:]

⁵[Provided that such payment shall not be made in cash where the annual tax for the vehicle exceeds rupees three hundred.]

(2) In places where there are no treasury sections in the offices of

the Regional Transport Officers, the payment of tax may be made to the ⁶[Taxation Authority concerned in cash or by money order ⁷[or by crossed bank draft or by crossed demand draft or by crossed bankers cheque or by crossed pay order] or into treasury if it is non-banking treasury either in cash or by money order only:

Provided that

⁸[(i) x x x x x,]

(ii) in all cases no payment shall be accepted by the ⁹[Taxation Authority] unless the ¹⁰[Tax payer] gives all the necessary particulars such as registered number of the motor vehicle, the period for which tax is paid and the amount of tax remitted together with the registered laden weight or unladen weight or the seating capacity of the vehicle, as the case may be.

(3)

(a) When payment is made into a non-banking treasury, the challan containing the acknowledgment for crediting the money to the Government account shall be sent to the ¹¹[Taxation Authority] together with the declaration and other documents referred to in sub-rule (3) of Rule 17.

(b) Where payment is made through money order ¹²[or by crossed bank draft or by crossed demand draft or by crossed bankers cheque or by crossed pay order] ¹³[x x x x x] the challans in duplicate specifying the full particulars of the credit, such as the registered number of the vehicle, the period for which the tax is paid and the amount of tax remitted, together with the declaration and other documents, referred to in sub-rule (3) of Rule 17 shall be simultaneously sent to the ¹⁴[Taxation Authority.]

¹⁵[(4) x x x x x].]

¹⁶[(5)

(a) The tax amount shall not be sent by post except by ¹⁷[or by crossed bank draft or by crossed demand draft or by crossed bankers cheque or by crossed pay order] or Money Order ¹⁸[x x x x x].

(b) The demand draft shall not be accepted by the Taxation Authority unless it is crossed and is drawn on ¹⁹[Scheduled Bank as

defined under the Reserve Bank of India Act, 1934] at the place where the Government transactions are conducted.

(c) Where payment is made by ²⁰[or by crossed bank draft or by crossed demand draft or by crossed bankers cheque or by crossed pay order] and the same is delivered in person the date of receipt of demand draft by the Taxation Authority shall be the date of payment. If the demand draft is sent by post the date of posting the demand draft shall be deemed to be the date of payment and the burden of proof as to the date of posting shall be on the tax payer.

(d) The money order shall not be accepted by the Taxation Authority unless it is addressed to such authority and gives

(e) Where the payment is made by money order, the date of remittance of money in the Post Office shall be deemed to be the date of payment; and

21[(f) x x x x x.]

(6) The receipt required to be issued to the tax payer in proof of payment of tax under sub-section (1) of Section 5 of the Act shall

(a) In the case of payments made in the Treasuries of the Motor Vehicles Department, shall be in Form No. 3 (original) ²²[or in Form 3-A where the payment is operated through a Registrex Machine], the duplicate shall be forwarded to the Registering Authority of the Region where the vehicle is kept for use; and the triplicate shall be retained by the Taxation Authority endorsing the payment of tax; and ²³[the quadruplicate shall be forwarded to the Manager, Government Computer Centre, Bangalore; and]

(b) In case of payments made at the ²⁴[Scheduled Bank as defined under the Reserve Bank of India Act, 1934] shall be the original of the challan in Form K.F.C. No. 2, the duplicate and triplicate of the challan shall be forwarded to the Taxation Authority, who shall after making endorsement in the taxation card forward the duplicate challan to the Registering Authority where the vehicle is kept for use and retain the triplicate for his record] ²⁵[and forward the quadruplicate to the Manager, Government Computer Centre, Bangalore.]

26 [(7) Notwithstanding anything contained in the preceding sub-rules in case of the motor vehicles belonging to the Corporations,

Companies, Industrial undertakings and other institutions owned or controlled by the Central or State Government, the payment of tax may be made by a crossed cheque or crossed demand draft drawn in favour of Taxation Authority on any bank situated at the place where the office of the Taxation Authority is located.]

1. Rule 11 substituted by GSR 194, dated 17-6-1970, w.e.f. 2-7-1970.
2. The words "or by crossed cheque on any local bank" omitted by GSR 207, dated 9/10-5-1972, w.e.f. 25-5-1972.
3. Substituted for the words "or by crossed bank draft" by GSR 165, dated 25-6-1984, w.e.f. 30-6-1984
4. Proviso omitted by GSR 207, dated 9/10-5-1972, w.e.f. 25-5-1972
5. Proviso added by GSR 14, dated 9-1-1981, w.e.f. 15-1-1981.
6. Substituted for the words "Taxation Authority either in cash or by money order or by bank draft or by crossed cheque drawn in favour of the Taxation Authority concerned, on a local bank conducting Government transactions of the treasury concerned" by GSR 14, dated 9-1-1981, w.e.f. 15-1-1981
7. Substituted for the words "or by crossed bank draft" by GSR 165, dated 25-6-1984, w.e.f. 30-6-1984
8. Clause (i) omitted by GSR 207, dated 9/10-5-1972, w.e.f. 25-5-1972 and GSR 14, dated 9-1-1981, w.e.f. 15-1-1981.
9. Substituted for the words "Licensing Officer" by GSR 428, dated 24-12-1976, w.e.f. 1-1-1977.
10. Substituted for the word "Licensee" by GSR 428, dated 24-12-1976, w.e.f. 1-1-1977.
11. Substituted for the words "Licensing Officer" by GSR 428, dated 24-12-1976, w.e.f. 1-1-1977.
12. Substituted for the words "or bank draft" by GSR 165, dated 25-6-1984, w.e.f. 30-6-1984
13. The words "or crossed-cheque" omitted by GSR 207, dated 9/10-5-1972, w.e.f. 25-5-1972 and GSR 14, dated 9-1-1981, w.e.f. 15-1-1981.
14. Substituted for the words "Licensing Officer" by GSR 428, dated 24-12-1976, w.e.f. 1-1-1977.
15. Sub-rule (4) omitted by GSR 14, dated 9-1-1981, w.e.f. 15-1-1981.
16. Sub-rules (5) and (6) added by GSR 428, dated 24-12-1976, w.e.f. 1-1-1977.
17. Substituted for the words "by demand draft" by GSR 165, dated 25-6-1984, w.e.f. 30-6-1984.
18. The words "or crossed-cheque" omitted by GSR 14, dated 9-1-1981, w.e.f. 15-1-1981.
19. Substituted for the words "an Agency Bank of the Reserve Bank of India" by GSR 165, dated 25-6-1984, w.e.f. 30-6-1984.
20. Substituted for the words "by demand draft" by GSR 165, dated 25-6-1984, w.e.f. 30-6-1984.

21. Clause (f) omitted by GSR 14, dated 9-1-1981, w.e.f. 15-1-1981.
22. Inserted by GSR 165, dated 25-6-1984, w.e.f. 30-6-1984.
23. Inserted by GSR 14, dated 9-1-1981, w.e.f. 15-1-1981
24. Substituted for the words "Agency Banks" by GSR 165, dated 25-6-1984, w.e.f. 30-6-1984.
25. Inserted by GSR 14, dated 9-1-1981, w.e.f. 15-1-1981.
26. Sub-rule (7) inserted by GSR 285, dated 20-10-1986, w.e.f. 23-10-1986,

11A. Change of residence or place of business :-

1

(1) If the owner of a motor vehicle ceases to reside or have his place of business at the address recorded in the taxation card of the vehicle, he shall, within thirty days of any such change of address, intimate his, new address to the Taxation Authority by which the taxation card was issued or if the new address is within the jurisdiction of another Taxation Authority to that other Taxation Authority, and shall at the same time forward the taxation card to the Taxation Authority in order that the new address may be entered therein;

(2) A Taxation Authority other than the original Taxation Authority making any such entry shall communicate the altered address to the original Taxation Authority; and

(3) Notwithstanding anything contained in sub-rules (1) and (2) of this rule, it shall not be necessary to record such change of address in the taxation card issued in Form No. 1.

1. Rules 11-A and 11-B inserted by GSR 428, dated 24-12-1976, w.e.f. 1-1-1977.

11B. Transfer of ownership :-

(1) Where the ownership of any motor vehicle is transferred,

(a) the transferer shall, within fourteen days of the transfer, report the transfer in Form No. 12-A to the Registering Authority, within whose jurisdiction the transfer is effected and shall simultaneously send a copy of the said report to the transferee;

(b) the transferee shall, within thirty days of the transfer, report the transfer in Form No. 12-B to the Registering Authority within whose jurisdiction he received by him from the transferer if in order then Registering Authority and a copy of the report received by him from the transferer if in order then the particulars of the transfer of

ownership shall be entered in the taxation card;

(2) A Registering Authority other than the original Registering Authority making any such entry shall communicate the transfer of ownership to the original Registering Authority, in Form No. 12-C; and

(3) Notwithstanding anything contained in sub-rules (1) and (2) of this rule in respect of the vehicles where the tax payable annually a new taxation card shall be issued on the surrender of the taxation card

12. Endorsement of tax payments in the taxation cards :-

¹ Taxation Authority after satisfying himself that the tax due in respect of the motor vehicle has been paid shall make an endorsement in the taxation card specifying therein the amount of tax paid and the period for which it is paid and the endorsement shall be duly signed and stamped with his office seal.]

1. Rule 12 substituted by GSR 428, dated 24-12-1976, w.e.f. 1-1-1977.

13. Register of receipts of tax :-

(1) The ¹[Taxation Authority] shall maintain a register of receipt of tax in Form 13.

²[(2)

(a) ³[The Registering Authority shall maintain the Demand, Collection and Balance registers prescribed by the Commissioner for Transport for the purpose of entering the ⁴[Taxation Card Number], tax paid, refund made and penalty recovered in respect of all vehicles kept for use in his region.] The endorsement of assignment of the Office of the ⁵[Taxation Authority] for payment of tax shall be noted in the said registers in respect of each vehicle.

(b) The ⁶[Taxation Authority] shall forward a statement showing the receipts of tax on various categories of motor vehicles ⁷[x x x x x] to the Registering Authority of the District in the Form prescribed by the Commissioner from time to time, and the Registering Authority in turn shall send a consolidated statement to the Commissioner in the form prescribed from time to time.

(3) A separate register for vehicles exempted from taxation shall be maintained, ⁸[x x x x x] in the office of the Regional Transport

Officer ⁹ [x x x x x].

1. Substituted for the words "Licensing Officer" by GSR 428, dated 24-12-1976, w.e.f. 1-1-1977.
2. Sub-rule (2) substituted by Notification No. HD 76 TMT 61, dated 28-6-1962.
3. Substituted for the words "The original Registering Authority shall maintain the Demand, collection and balance registers prescribed by the Commissioner for Transport for the purpose of entering the licence number, tax paid, refund made and penalty recovered" by GSR 378, dated 11-12-1975, w.e.f. 25-12-1975.
4. Substituted for the words "Licence Number" by GSR 428, dated 24-12-1976, w.e.f. 1-1-1977.
5. Substituted for the words "Licensing Officer" by GSR 428, dated 24-12-1976, w.e.f. 1-1-1977.
6. Substituted for the words "Licensing Officers" by GSR 428, dated 24-12-1976, w.e.f. 1-1-1977.
7. The words "and also the number of licences issued in respect of the different types of motor vehicles" omitted by GSR 428, dated 24-12-1976, w.e.f. 1-1-1977.
8. The word "both" omitted by Notification No. HD 76 TMT 61, dated 28-6-1962.
9. The words "and the Commissioner" omitted by Notification No. HD 76 TMT 61, dated 28-6-1962.

14. Payment of tax by post and issue of endorsement :-

¹ When tax is paid by money order or by sending crossed demand draft or crossed cheque by post, and if the owner of the vehicle desires to obtain an endorsement of tax payment in absentia, he shall send the taxation card along with the declaration in Form 14 in duplicate duly filled and signed and the Certificate of Insurance by registered post to the Taxation Authority, who shall return the taxation card along with the necessary endorsement thereon and Certificate of Insurance by registered post, acknowledgment due at the owner's risk, if sufficient money or stamps of the required value is sent by him for the purpose.]

1. Rule 14 substituted by GSR 428, dated 24-12-1976, w.e.f. 1-1-1977.

15. Endorsement of tax payment in advance in the taxation card :-

¹ Endorsement, of tax payment in respect of any motor vehicle may be made in the taxation card in advance on any working day of the month preceding the period to which the payment relates, provided that no arrears of tax is due on the vehicle.]

1. Rule 15 substituted by GSR 428, dated 24-12-1976, w.e.f. 1-1-

1977.

16. Duty to produce the taxation card :-

1 The registered owner or in his absence, the driver or other person-in-charge of the vehicle shall on demand, by any Police Officer not below the rank of Sub- Inspector of Police or by any Officer of Motor Vehicles Department not below the rank of Inspector of Motor Vehicles, produce the taxation card relating to the vehicle for verification.]

1. Rule 16 substituted by GSR 428, dated 24-12-1976, w.e.f. 1-1-1977.

17. Declaration :-

(1) The declaration under sub-section (1) of Section 6 shall be in Form 14 and shall contain the following particulars.

1[(a) Registration mark of the vehicle.

(b) Taxation Card Number.

(c) Class of vehicle.]

(2) A fresh declaration shall be made every time the payment of tax is to be made.

2 [(3) The declaration shall be delivered in duplicate along with the taxation card and valid certificate of insurance by the registered owner either in person or through a duly authorised person, or by registered post to the Taxation Authority. The Taxation Authority shall forward the duplicate to the Registering Authority within whose jurisdiction the vehicle is kept for use on or before the 15th of the succeeding month.]

(4) The declaration shall be delivered (i) in the case of a vehicle which has been registered and in respect of which the tax has been paid before the date of commencement of this Act, prior to the date of expiry of the period for which the tax has last been paid, and (ii)

1. Clauses (a), (b) and (c) substituted by GSR 428, dated 24-12-1976, w.e.f. 1-1-1977.

2. Sub-rule (3) substituted by GSR 428, dated 24-12-1976, w.e.f. 1-1-1977.

18. Additional declaration :-

The additional declaration under sub-section (2) of Section 6 shall be in Form 15, and shall contain the following particulars.

(i) Unladen weight of the vehicle,

(ii) Registered laden weight of the vehicle,

(iii) Seating capacity. Such declaration shall be delivered within a period of 15 days from the date of the making of such alteration to the Regional Transport Officer within whose jurisdiction the vehicle is kept in the manner prescribed under sub-rule (3) of Rule 17 together with.

(a) the certificate of registration;

(b) the ¹[taxation card]; ² [x x x x x]

(c) a valid certificate of insurance required under sub-section (3) of Section 6; and (d) the amount of additional tax that appears to be due in consequence of the alterations made to the vehicle or of the changed manner in which the vehicle is proposed to be used.

1. Substituted for the words "current tax licence" by GSR 428, dated 24-12-1976, w.e.f. 1-1-1977.

2. The words "if any, issued in respect of the vehicle" omitted by GSR 428, dated 24-12-1976, w.e.f. 1-1-1977.

19. [Taxation Authority] to satisfy himself that declaration or additional declaration is complete :-

¹²[Taxation Authority] shall satisfy himself that every declaration or additional declaration delivered or sent to him is complete in all respects and that the proper amount of tax or additional tax, as the case may be, has been paid, and for this purpose he may require the registered owner or the person having possession or control of the vehicle in respect of which the declaration or additional declaration is made, to produce the vehicle before himself or before an Assistant Regional Transport Officers, ³[or Senior Inspector of Motor Vehicles.] If the Licensing Officer is satisfied that the correct amount of tax has been paid, he ⁴ [shall make the necessary endorsement in the taxation card of the vehicle.]

1. Substituted for the words "Licensing Officer" by GSR 428, dated 24-12-1976, w.e.f. 1-1-1977.

2. Substituted for the words "Licensing Officer" by GSR 428, dated 24-12-1976, w.e.f. 1-1-1977.

3. Inserted by GSR 184, dated 22-6-1979, w.e.f. 28-6-1979.

4. Substituted for the words "shall issue a licence" by GSR 428, dated 24-12-1976, w.e.f. 1-1-1977.

20. Refund of taxes Application for Refund :-

(1) Any person claiming a refund under Section 7 or on the ground that he has paid more tax than is due from him, shall submit an application in Form 16 to the Regional Transport Officer within whose jurisdiction the vehicle is kept, stating the grounds on which the refund is claimed.

(2) Every such application shall be accompanied by the ¹ [Taxation Card] issued in respect of such vehicle.

(3) The Commissioner shall be the authority competent to sanction refund in the case of fleet owners and the Regional Transport Officers concerned in all other cases.

1. Substituted for the words "Certificate of Registration" by GSR 428, dated 24-12-1976, w.e.f. 1-1-1977.

21. Certificate of Refund :-

(1) If on receipt of an application under Rule 20, ¹[Competent Authority] after making such enquiry, if any, as he deems fit, is satisfied that a refund is admissible, he shall calculate the amount of refund due, issue to the applicant a certificate in Form 17 and return to the applicant the ²[Taxation Card] after making entries thereon of any refund admitted, together with ³[necessary endorsement on the Taxation Card] if the tax on the vehicle is levied at a rate different from that at which it was originally levied. If the rate of tax is not altered, the ⁴[Taxation Card] shall be returned to the applicant.

(2) If refund is not sanctioned, the ⁵ [Competent Authority] shall inform the applicant accordingly, stating the grounds of refusal.

1. Substituted for the words "the Licensing Officer who is authorised to refund" by GSR 428, dated 24-12-1976, w.e.f. 1-1-1977.

2. Substituted for the words "Certificate of Registration" by GSR 428, dated 24-12-1976, w.e.f. 1-1-1977.

3. Substituted for the words "a fresh tax licence" by GSR 428, dated 24-12-1976, w.e.f. 1-1-1977.

4. Substituted for the words "original licence" by GSR 428, dated 24-12-1976, w.e.f. 1-1-1977.

5. Substituted for the words "Licensing Officer" by GSR 428, dated 24-12-1976, w.e.f. 1-1-1977.

22. Payment of Refund :-

Any person to whom a certificate in Form 17 has been issued shall, on presentation of the certificate at the local Government Treasury

or Bank ¹ [within 90 days] from the date of its issue or from the date of signification of any subsequent renewal of the certificate by the Officer concerned, be entitled to the payment of the sum mentioned therein.

1. Substituted for the words and figures "within 15 days" by GSR 428, dated 24-12-1976, w.e.f. 1-1-1977.

23. Scales of Refund :-

In the case of motor vehicles which have not been used during the periods specified in column 1 of the table below, refund of tax at the rate specified in the corresponding entry of column 2 of the said table shall be payable subject to the conditions and explanations annexed to the said table.

1.CONDITIONS

(a) The ¹[taxation endorsement] should have been granted on or after the last day of the period, in respect of which refund is claimed, or

(b) The ²[taxation card] and the certificate of registration should be surrendered on or before the first day of the period, in respect of which refund is claimed or within a reasonable period thereafter, together with a notice in writing, intimating the period during which the vehicle is not intended to be used.

2. The surrender referred to in condition 1, shall be made to the Regional Transport Officer of the region (along with the permit, in respect of public service vehicles and goods vehicles).

3. No refund shall be made in cases where the tax is paid only after its non-payment is detected or after a prosecution or other proceeding has Been commenced in respect of such non-payment.

Explanation I. If any question arises as to whether or not a ³[taxation card] or certificate of register was surrendered within a reasonable period after the specified day, the decision of the ⁴[Regional Transport Officer], shall be final.

⁵ [Explanation II. In case the refund is only for a part of the period for which the endorsement is valid a fresh endorsement showing the period for which it is valid shall be made thereon and the taxation card shall be returned.]

1. Substituted for the words "tax licence" by GSR 428. dated 24-

12-1976, w.e.f. 1-1-1977.

2. Substituted for the words "tax licence" by GSR 428, dated 24-12-1976, w.e.f. 1-1-1977.

3. Substituted for the words "licence" by GSR 428, dated 24-12-1976, w.e.f. 1-1-1977.

4. Substituted for the words "Licensing Officer" by GSR 428, dated 24-12-1976, w.e.f. 1-1-1977.

5. Explanation II substituted by GSR 428, dated 24-12-1976, w.e.f. 1-1-1977.

24. Taxes for expired periods :-

The ¹ [Taxation Authorities] are authorised to collect, for periods which have expired, the net amount of tax actually due, that is to say, the tax due for the quarter, half year or year as the case may be, less the amount to be refunded for the period for which the vehicle has not been used in accordance with the scales of refund specified in Rule 23.

1. Substituted for the words "Licensing Officers" by GSR 428, dated 24-12-1976, w.e.f. 1-1-1977.

25. Register of Refunds :-

The ¹ [Taxation Authorities] shall maintain a register of refunds of the tax in Form 18 and every amount for which a certificate in Form 17 has been issued, shall be entered in such register.

1. Substituted for the words "Licensing Officers" by GSR 428, dated 24-12-1976, w.e.f. 1-1-1977.

26. Assessment of tax in respect of fleet owners :-

1

(1) The preliminary declaration under clause (a) Section 10 shall be in Form No. 19 ²[which shall contain] the estimated gross revenue from the fares and freights for the year in respect of public service vehicles.

(2) The certificate of provisional assessment of tax under clause (b) of Section 10 shall be in Form No. 20. It shall be issued on or before 15th April of every year.

(3) A final declaration under clause (d) of Section 10 shall be in Form No. 21. It shall be filed on or before ³ [30th September of the succeeding year] failing which the fleet owner shall pay an additional sum of one per cent of the tax payable after the final assessment.

(4) The certificate of final assessment of tax under clause (c) of

Section 10 shall be based on the certified copy of the audited accounts of the fares and freights collected during the year. It shall be issued in Form No. 20.

(5)

(i) Under clause (f) of Section 10, the difference in payment of tax, if any, due shall be paid by the fleet owner as specified in the certificate in Form No. 21 and which shall be payable within thirty days from the date of receipt of the said certificate failing which he shall pay an additional sum of one per cent of the tax so payable, for each defaulting month.

(ii) The difference that may be due shall be refunded to the fleet owner in Form No. 22.]

1. Rule 26 substituted by GSR 86, dated 26-3-1987, w.e.f 9-4-1987.

2. Substituted for the words "and shall contain" by S.O. 755, dated 25-6-1990, w.e.f. 7-7-1990.

3. Substituted for the words and figures "30th June of the year next succeeding year of that year" by GSR 1365, dated 29-7-1988, w.e.f. 18-8-1988.

27. Power to stop vehicles :-

The person-in-charge of any motor vehicle on any public road shall cause the vehicle to stop and to remain stationary so long as may reasonably be necessary when required to do so by any Police Officer in uniform not below the rank of a Sub-Inspector or who, being below such ranks, is empowered in this behalf by the Inspector General of Police, Deputy Inspector General of Police or District Magistrate or Additional District Magistrate, and all Officers of the Motor Vehicles Department of and above the rank of an ¹ [Inspector of Motor Vehicles] and such other Officers as may, from time to time, be authorised by the Commissioner.

1. Substituted for the words "Assistant Motor Vehicles Inspector" by GSR 184, dated 22-6-1979, w.e.f. 28-6-1979.

27A. Procedure for seizure and detention of Motor Vehicles in case of non-payment of tax :-

¹(1) Where an Officer empowered by the State Government under Section 11-A (hereinafter referred to as the Authorised Officer) has reason to believe that the tax payable in respect

²[(2) The tax due in respect of the vehicle seized and detained is

not paid within thirty days from the date of such seizure and detention, the authorised officer shall forthwith intimate the same to the officer empowered under sub-section (2) of Section 11-A and shall cause the vehicle to be further detained till the tax due is paid or proof of payment of tax due is furnished.]

(3) If the Registered Owner of the motor vehicle so seized and detained or his representative duly authorised by him in writing produce before the Authorised Officer ³[x x x x x] proof evidencing that the tax due has been paid, the Authorised Officer ⁴ [x x x x x] as the case may be shall issue an order in Form 28 to the Officer-in-charge of the Police Station wherein the vehicle is kept in detention, to release the vehicle.]

1. Rule 27-A inserted by GSR 428, dated 24-12-1976, w.e.f. 1-1-1977.
2. Sub-rule (2) substituted by GSR 158, dated 30-6-1988, w.e.f. 4-7-1988.
3. The words "or the Taxation Authority" omitted by GSR 158, dated 30-6-1988, w.e.f. 4-7-1988.
4. The words "or the Taxation Authority" omitted by GSR 158, dated 30-6-1988, w.e.f. 4-7-1988.

27B. Manner and procedure in respect of a sale of vehicle for recovery of tax :-

(1) The Officer empowered under sub-section (2) of Section 11-A (hereinafter referred to as the empowered officer), shall on receipt of an intimation under sub-rule (2) of Rule 27-A, issue a notice under sub-section (2) of Section 11 and after considering the objections, if any, proceed to sell the vehicle in public auction.

(2) The empowered officer shall cause to be issued a proclamation of the intended sale, both in Kannada and English languages stating therein:

- (a) the date of sale which shall not be less than fifteen days from the date of publication of the proclamation in a local newspaper;
- (b) the place and time of sale;
- (c) description of the vehicle intended to be sold;
- (d) the amount for recovery of which the auction is ordered; and
- (e) such other particulars as the empowered officer considers material for a purchaser to know in order to judge the nature and

value of the vehicle;

(3) The proclamation shall be published in a local newspaper having a wide circulation and the costs of such publication shall be deemed to be the cost of the sale. A copy of such proclamation shall be affixed on a conspicuous part of the vehicle and on the notice board of the office of the empowered officer.

(4) The empowered officer may in his discretion adjourn the sale to a specific day and hour recording his reasons for such adjournment. Provided that where the sale is adjourned for a longer period than thirty days, a fresh proclamation shall be made.

(5) The twenty-five per cent of purchase money shall be paid immediately after the sale and the balance amount of purchase money shall be paid within seven days from the date of sale. In default of making such payment, the vehicle shall be sold to the next highest bidder.

(6) On payment of purchase money, the empowered officer shall grant a receipt for the same and the sale shall become absolute. He shall also cause the vehicle to be delivered forthwith to the purchaser.

(7) No officer or other person having any duty to perform in connection with the sale under this rule shall either directly or indirectly bid or acquire or attempt to acquire any interest in the vehicle to be sold.

(8) Where the proceeds of the sale more than the tax due and the expenses incidental to the detention and sale of the vehicle, the empowered officer shall return the surplus amount to the registered owner of the person having the possession or control of the vehicle immediately before the seizure and detention. If the proceeds of the sale is less than the tax due and the expenses incidental to the sale of the vehicle the empowered officer shall forward certificate for recovery of the deficit amount of the tax due as arrears of land revenue to the Deputy Commissioner of the District in which the registered owner of the vehicle resides.]

28. Recovery of tax by Court :-

(1) If the tax is collected by a Court under Section 12, the Court shall prepare a receipt (in triplicate) for having collected the money. The original shall be given to the person from whom the

tax is collected, the second copy sent ¹[to the Regional Transport Officer concerned] and the third one retained for record in the Court.

²[(2) The person concerned shall produce the original receipt issued to him by the Court to the Regional Transport Officer concerned, who shall thereupon cause the necessary endorsements made in the taxation card therein and return the taxation card and the receipt.]

³ [(3) x x x x x].

1. Substituted for the words "to the Commissioner" by GSR 428, dated 24-12-1976, w.e.f. 1-1-1977.

2. Sub-rule (2) substituted by GSR 428, dated 24-12-1976, w.e.f. 1-1-1977.

3. Sub-rule (3) omitted by GSR 428, dated 24-12-1976, w.e.f. 1 - 1-1977.

29. Composition of offences :-

¹²[(1) When any person is accused of an offence under sub-section (1) of Section 12, the Regional Transport Officer in whose jurisdiction the alleged offence has been committed or any officer not below the rank of Inspector of Motor Vehicles authorised by such Regional Transport Officer, in writing in this behalf, shall inform such person by a notice in writing that it shall be lawful for him under Section 12-B to pay by way of composition for the offence with which he is accused, within seven days from the date of service of such notice.

(a) a sum of money as specified in the Table below, if the offence falls under clause (a) of sub-section (1) of Section 12, namely:

TABLE

SI No.	Class of vehicles	Amount of penalty payable
1.	In the case of motor vehicles where tax is payable quarterly or annually under the Schedule to the Karnataka Motor Vehicles Taxation Act, 1957	20 per cent of the arrears of tax due
2.	Where the motor vehicles tax is payable for life time	One per cent of the tax payable, for each defaulting month.I

(b)

(i) a sum calculated at the rate of one-tenth of amount of tax for the year or additional tax payable under the Act.

(ii) a sum equal to the amount of tax due in respect of motor vehicles where the tax is payable is for life time of vehicle, if the offence falls under clause (b) of sub-section (1) of Section 12.]

3 [(2)

(a) When any person is accused of an offence under sub-section (3) of Section 12, the Regional Transport Officer in whose jurisdiction the offence has been committed may accept the sum of money specified in sub-clause (b) by way of composition of the offence;

(b) If the offence committed is in respect of:

(i) any two wheeled motor vehicle Rs. 5;

(ii) any three wheeler motor vehicle or motor car or motor cab or omni bus Rs. 10; and

(iii) any other motor vehicle Rs. 30.]

1. Rule 29 numbered as sub-rule (1) thereof by GSR 428, dated 24-12-1976, w.e.f. 1-1-1977

2. Sub-rule (1) substituted by GSR 86, dated 26-3-1987, w.e.f. 9-4-1987.

3. Sub-rule (2) inserted by GSR 428, dated 24-12-1976, w.e.f. 1-1-1977.

30. Time for payment of tax on transport vehicles :-

For purposes of Section 14 the tax in respect of a transport vehicle shall be payable ¹ [within the period specified in sub-section (1) of Section 4 of the Act.]

1. Substituted for the words "on or before the date of commencement of the period to which the tax is due" by GSR 428, dated 24-12-1976, w.e.f. 1-1-1977.

31. Appeals :-

Any person aggrieved by an order made by any officer under the Act or these rules may, within thirty days of the date of receipt of the order by such person, appeal to.

¹[(i) the ²[Deputy Commissioner for Transport,] if the original order is that of an officer other than the Commissioner and the ³[Deputy Commissioner for Transport,] and]

⁴[Provided that if the original order has been passed by the ⁵[Deputy Commissioner for Transport] himself in some other capacity appeal against such original order shall lie to the Commissioner.]

(ii) the Karnataka Revenue Appellate Tribunal, if the original order is that of the ⁶[the Commissioner or the ⁷ [Deputy Commissioner for Transport.]]

1. Clause (i) substituted by GSR 99, dated 1-3-1972, w.e.f. 9-3-1972.
2. Substituted for the words "Deputy Transport Commissioner" by GSR 184, dated 22-6-1979, w.e.f. 28-6-1979.
3. Substituted for the words "Deputy Transport Commissioner" by GSR 184, dated 22-6-1979, w.e.f. 28-6-1979.
4. Proviso inserted by GSR 9, dated 22-12-1973, w.e.f. 10-1-1974.
5. Substituted for the words "Deputy Transport Commissioner" by GSR 184, dated 22-6-1979, w.e.f. 28-6-1979.
6. Substituted for the words "the Commissioner" by GSR 99, dated 1-3-1972, w.e.f. 9-3-1972.
7. Substituted for the words "Deputy Transport Commissioner" by GSR 184, dated 22-6-1979, w.e.f. 28-6-1979 .

32. Fee for Appeals :-

A fee of ¹[Rs. 15] in respect of each appeal to the ²[Deputy Commissioner for Transport] and ³ [Rs. 25] in respect of each appeal to the Karnataka Revenue Appellate Tribunal, shall be paid, such payment being made by means of Court-fee stamps, affixed to the memorandum of appeal.

1. Substituted for the letters and figure "Rs. 2" by GSR 428, dated 24-12-1976, w.e.f. 1-1-1977.
2. Substituted for the words "Deputy Transport Commissioner" by GSR 184, dated 22-6-1979, w.e.f. 28-6-1979.
3. Substituted for the letters and figure "Rs. 5" by GSR 428, dated 24-12-1976, w.e.f. 1-1-1977.

33. Form of Appeal, etc :-

An appeal shall be in the form of a memorandum setting forth concisely the grounds of objection to the order which is the subject of appeal and shall be accompanied by:

(a) Two additional copies of the Memorandum.

(b) The original or a certified copy of the order. The Appellate Authority may, after hearing the parties concerned, pass such orders as it deems fit.

34. Vehicles exempted from tax under Section 16 :-

(1) Any person claiming exemption from payment of tax under any notification issued under Section 16 in respect of any motor vehicle, shall apply in Form 14 in triplicate, to the Regional Transport Officer, within whose jurisdiction such vehicle suitable for use is kept, together with such other particulars as that authority may require and obtain a ¹[taxation card and the necessary endorsement thereon] after satisfying the Regional Transport Officer that the vehicle is exempted from payment of the tax.

²[(2) If the Regional Transport Officer is satisfied that the vehicle is exempted from payment of tax, he shall issue a tax free taxation card with the word "Exempted" endorsed in such taxation card specifying the period of exemption;]

(3) The application under sub-rule (1) shall be made to the Regional Transport Officer, in the case of any vehicle kept outside the State before the entry of such vehicle into the State and in the case of any vehicle kept within the State, within seven days of the expiry of the ³[period for which the endorsement has been made in the taxation card,] if any, last issued in respect of such vehicle.

⁴[(4) The fee for the issue of a Tax Free taxation card shall be Rs. 5.]

⁵ [(5) When a vehicle exempted from the payment of tax under Section 16 is used for any purpose or operation in contravention of Rule 36, the tax, as the case may be; for the quarter, half-year or the year in which such contravention took place shall be paid within a period not exceeding fifteen days from the date of such contravention.]

1. Substituted for the word "licence" by GSR 428, dated 24-12-1976, w.e.f. 1-1-1977.

2. Sub-rule (2) substituted by GSR 428, dated 24-12-1976, w.e.f. 1-1-1977.

3. Substituted for the words "period of the licence" by GSR 428, dated 24-12-1976, w.e.f. 1-1-1977.

4. Sub-rule (4) added by GSR 428, dated 24-12-1976, w.e.f. 1-1-1977.

5. Sub-rule (5) inserted by GSR 103, dated 15-4-1985, w.e.f. 16-4-1985.

34A. Intimation of non-use of vehicles :-

2[(1)] Intimation of non-use of motor vehicles granted exemption from payment of tax under sub-clause (ii) of clause (a) of sub-section (i) of Section 16 of the Act, shall be in Form No. 30.]

3 [(2) For every intimation of non-use of vehicle, a fee of rupees one hundred shall be paid along with Form 30. For every application, for extension of period of non-use, a renewal fee of rupees one hundred shall be paid by the applicant.]

1. Rule 34-A inserted by GSR 269, dated 11-9-1980, w.e.f. 12-9-1980.

2. Rule 34-A renumbered as sub-rule (1) thereof by GSR 194, dated 2-11-1991, w.e.f. 28-11-1991.

3. Sub-rule (2) inserted by GSR 194, dated 2-11-1991, w.e.f. 28-11-1991.

35. Alteration, etc., of [Taxation Card] Issue of Duplicate :-
1

(1) No person shall alter, deface mutilate or add anything to a **2**[Taxation Card] issued under these rules or exhibit it on a vehicle other than the vehicle for which such **3**[Taxation Card] has been issued.

(2) If a **4**[Taxation Card] is lost, destroyed, defaced or altered, the person to whom such **5**[Taxation Card] has been issued shall immediately report the fact to the **6**[Taxation Authority] and obtain a duplicate from him on payment of **7**[a fee of rupees five].

(3) If the original **8**[Taxation Card] reported to be lost is subsequently found, it shall be surrendered without delay to the **9**[Taxation Authority], who shall destroy it.

10 [(4) An application for the issue of a Duplicate Taxation Card shall be made in Form No. 29.]

1. Substituted for the word "licence" by GSR 428, dated 24-12-1976, w.e.f. 1-1-1977.

2. Substituted for the word "licence" by GSR 428, dated 24-12-1976, w.e.f. 1-1-1977.

3. Substituted for the word "licence" by GSR 428, dated 24-12-1976, w.e.f. 1-1-1977.

4. Substituted for the word "licence" by GSR 428, dated 24-12-1976, w.e.f. 1-1-1977.

5. Substituted for the word "licence" by GSR 428, dated 24-12-1976, w.e.f. 1-1-1977.

6. Substituted for the words "Licensing Officer" by GSR 428, dated

24-12-1976, w.e.f. 1-1-1977.

7. Substituted for the words "a fee of rupee one" by GSR 428, dated 24-12-1976, w.e.f. 1-1-1977.

8. Substituted for the word "licence" by GSR 428, dated 24-12-1976, w.e.f. 1-1-1977.

9. Substituted for the word "Licensing Officer" by GSR 428, dated 24-12-1976, w.e.f. 1-1-1977.

10. Sub-rule (4) added by GSR 428, dated 24-12-1976, w.e.f. 1-1-1977.

36. Agricultural operations :-

1 x x x x x.]

1. Rule 36 omitted by GSR 336, dated 8-12-1987, w.e.f. 31-12-1987.

37. Penalties :-

Whoever contravenes the provisions contained in sub-rules (1) and (3) of Rule 10 or sub-rules (1) and (3) of Rule 35 or Rule 36 shall, on conviction be punishable with fine which may extend to fifty rupees.