

BOMBAY MOTOR VEHICLES (TAXATION OF PASSENGERS)HEALATH AND NUTRITION FUND RULES, 1976

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In exercise of the powers conferred by sub-section (1) and clauses (d), (0 and (g) of sub-section (2) of Section 22 read with Section 5-A of the Bombay Motor Vehicles (Taxation of Passengers) Act, 1958 (Bom LXVII of 1958), and of all other powersenabling it in that behalf, the Government of Bombay hereby makes the following rules, the same having been published as required by sub-sections (3) and (4) of Section 22 of the said Act.

1. Short title :-

These rules may be called the Bombay Motor Vehicles (Taxation of Passengers) Health and Nutrition Fund Rules, 1976.

2. Definitions :-

(1)In these rules, unless the context otherwise requires:-

(a) "Act" means of the Bombay Motor Vehicles (Taxation of Passengers) Act, 1958; (Bom LXVII of 1958);

(b) "Entertainments Duty Act" means the Bombay Entertainments Duty Act, 1923 (Bom I Of 1923);

(c) "Fund" means the Health and Nutrition Fund referred to in Section 5-A of the Act;

(d) "Government treasury " in relation to the areas where there is no treasury or sub-treasury, means the State Bank of India and includes the Reserve Bank of India, Bombay;

(e) "Proceeds of the Tax " means the amount of tax transferred to the fund under sub-section (1) of Section 5-A of the Act and includes the amount of surcharge transferred to the Fund under sub-section (3) of the Section 3-AA of the Entertainments Duty Act;

(f) "Surcharge" means the surcharge levied under Section 3-AA of the Entertainments Duty Act;

(2) The words and expressions used but not defined in these rules shall have the meaning respectively assigned to them in the Act.

3. Constitution of Fund :-

All the proceeds of the tax credited to the Fund in a Government Treasury shall constitute the Fund.

4. Operation of Fund. :-

The fund shall be operated by the Secretary to Government in the Rural Development Department or by the Secretary of any other Department to which the operation of the funds may be entrusted by the State Government for the time being for utilization on the schemes referred to in rule 5.

5. Utilisation of Fund :-

The fund shall be utilized on the following programmes undertaken by the State Government for children and expectant mothers, that is to say-

(a) School Feedings Programme;

(b) Special Nutrition Programme;

(c) Special Nutrition Programme in Urban Slum Areas; and

(d) Any other programme which the State Government may by order from time to time specify.