

**MAHARASHTRA TEMPORARY INCREASE IN TAXES ON
MOTOR VEHICLES AND PASSENGERS ACT, 1972**

11 of 1972

[29th April, 1972]

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**MAHARASHTRA TEMPORARY INCREASE IN TAXES ON
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An Act to provide for a temporary increase in taxes on motor vehicles and in taxes on passengers carried by road in stage carriages. Whereas it is expedient to provide for a temporary increase in taxes on motor vehicles and in taxes on passengers carried by road in stage carriages; It is hereby enacted in the Twenty-third Year of the Republic of India as follows

1. Short title, extent and duration :-

(1) This Act may be called the MAHARASHTRATEMPORARY INCREASE IN TAXES ON MOTOR VEHICLES AND PASSENGERS ACT, 1972 .

(2) It extends to the whole of the State of Maharashtra.

(3) It shall be deemed to have come into force on the 2nd December 1971.

(4) It shall cease to have effect on such date as the State

Government may, by notification in the Official Gazette, appoint; and the provisions of Section 7 of the Bombay General Clauses Act, 1904 , (Bom I of 1904) shall apply upon this Act, ceasing to be in force as if it has then been repealed by a Maharashtra Act.

2. Definitions :-

In this Act unless the context requires otherwise , -

(a) "relevant principal Act" in relation to the area in which such Act is in force means-

(1) the Bombay Motor Vehicles Tax Act, 1958 ; or (Bom LXV of 1958)

(2) the Bombay Motor Vehicles (Taxation of Passengers) Tax Act, 1958; (Bom.LXVII of 1958)

(b) the expressions used in this Act but not defined shall have the meanings respectively assigned to them in the relevant principal Act.

3. Temporary increase in tax on motor vehicles :-

(1) Notwithstanding anything contained in the Bombay Motor Vehicles Tax Act, 1958 , (Bom LXV of 1958) on and from the 1st day of October 1971, there shall be levied and collected, in addition to the tax levied and collected under section 3 of that Act, a tax on motor vehicles at the rate of ten per cent of the rate fixed by the State Government in relation to such motor vehicles under the said Section 3 .

Explanation - In this section, "motor vehicles" means motor vehicles used or kept for use in the State, and specified,-

(i) in clauses I and VI of sub-part A of Part I of the First Schedule to the Bombay Motor Vehicles Tax Act, 1958 ; (Bom LXV of 1958)

(ii) in Part II of the First Schedule to that Act but which fall within the purview of clause (i) of this Explanation;

Section 13 of the said Act.

(2) All references to Section 3 in the Bombay Motor Vehicles Tax Act, 1958, shall be deemed to be references to Section 3 and the provisions of this Act.

4. Temporary increase in tax on passengers carried by road in stage carriages :-

Repealed by Mah.2of 1975,s.3.

5. Provisions of relevant principal Act to apply, except as otherwise provided :-

Except as otherwise provided in this Act, all the provisions of the relevant principal Act shall apply in relation to the levy and collection of taxes by or under this Act as they apply in relation to the levy and collection of taxes under such relevant principal Act.

6. Saving :-

Nothing in this Act shall render any person liable to be convicted of any offence in respect of anything, done or omitted to be done by him, before the commencement of this Act, if such act or omission was not an offence under the relevant principal Act, but for the provisions of this Act, nor shall any person in respect of such act or omission be subject to a penalty greater than that which could have been inflicted on him under the law for the time being in force immediately before such commencement.

7. Repeal of Mah. Ord VIII of 1971 and saving :-

(1) The Maharashtra Temporary Increase in Taxes on Motor Vehicles and Passengers, Ordinance 1971, is hereby repealed. (Mah.Ord.VIH of 1971)

(2) Notwithstanding such repeal, anything done or any action taken under the said Ordinance, shall be deemed to have been done or taken under this Act.