

Madras Motor Vehicles Taxation Act, 1931

03 of 1931

[31 March 1931]

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Madras Motor Vehicles Taxation Act, 1931

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[31 March 1931]

PREAMBLE

Whereas it is expedient to abolish within the Presidency of Madras the levy of all tolls existing at the time of the commencement of

this Act;

And whereas it is expedient to abolish the levy of taxes on motor vehicles by local bodies within the said Presidency;

And whereas it is also expedient to provide for the levy of a provincial tax on motor vehicles in the said Presidency;

And whereas the previous sanction of the Governor-General has been obtained to the passing of this Act;

It is hereby enacted as follows :--

1 For Statement of Objects and Reasons, see Part IV of the Fort St. George Gazette, dated 20th January 1931, pages 14-15; for Report of the Select Committee, see *ibid*, dated 17th February 1931, pages 25-32; for Proceedings in Council, see Madras Legislative Council Proceedings, Volume LV, pages 48-55, 328-386, 394-414.

This Act was extended to the merged State of Pudukkottai with modifications by section 8 of the Madras Merged States (Laws) Act, 1949 (Madras Act XXXV of 1949).

1. Short title, extent and commencement :-

(1) This Act may be called the Madras Motor Vehicles Taxation Act, 1931.

(2) It extends to the whole of the Presidency of Madras.

(3) It shall come into force on such *date as the ¹[State Government] may, by notification in the ²[Official Gazette,] appoint.

1. The words " Provincial Government " were substituted for the words "Local Government " by the Adaptation Order of 1937 and the word " State " was substituted for " Provincial " by the Adaptation Order of 1950.

2. These words were substituted for the words " Fort St. George Gazette " by the Adaptation Order of 1937.

* Came into force on the 1st April 1931.

2. Definitions :-

In this Act, unless there is anything repugnant in the subject or context,--

¹[(i) the following expressions shall have the meanings assigned to them in the Motor Vehicles Act, 1939 (Central Act IV of 1939):--

(a) " goods";

(b) " goods vehicle ";

(c) " invalid carriage ";

- (d) " motor vehicle ";
- (e) "trailer "; and
- (f) " unladen weight";]

Licensing Officer.

²[(ii)] licensing officer means an officer appointed by the ³[State Government] to exercise the powers and perform the functions of a licensing officer under this Act;

Local body.

²[(iii)] local body means the Corporation of Madras or a municipal council or a district board ⁴[or a cantonment authority] constituted under any enactment for the time being in force and ⁵[includes in the area which formerly formed part of the State of Pudukkottai, a panchayat constituted under any enactment for the time being in force in that area];

Prescribed.

(iv) prescribed means prescribed by the ³[State Government] by rules made under this Act;

Public road.

²[(v)] ⁶[public road means any street, road, square, court, alley, passage or riding path over which the public have a right of way, whether a thoroughfare or not, and includes the roadway over any public bridge or causeway;]

Registered owner.

²[(vi)] registered owner means the person in whose name a motor vehicle is ⁷[registered or deemed to be registered under the Motor Vehicles Act, 1939 (Central Act IV 1939)];

Tax.

²[(vii)] tax means the tax leviable under sub-section (1) of section 4;

Laden weight.

⁸[(viii)] laden weight in relation to a motor vehicle means, in case a permit is issued to the vehicle ⁹[under the Motor Vehicles Act, 1939 (Central Act IV of 1939)], the maximum laden weight specified in such permit, if no such permit is issued, the maximum laden weight specified in the registration certificate of the vehicle, and if such weight is not specified in such certificate, the maximum laden weight of the vehicle determined in such manner as the licensing officer may deem fit;

laden weight in relation to a trailer means, in case a permit is issued to the vehicle to which the trailer is attached ¹⁰[under the Motor Vehicles Act, 1939 (Central Act IV of 1939)], the maximum

laden weight specified in such permit in respect of the trailer, if no such permit is issued, the maximum laden weight specified in respect of the trailer in the registration certificate of the vehicle to which the trailer is attached, and if such weight is not specified in such certificate, the maximum laden weight of the trailer determined in such manner as the licensing officer may deem fit, **11**[and]

Year, Half-year, Quarter.

(ix) year means the financial year; half-year means the first six months or the second six months of such year; and quarter means the first three months or the second three months of such half-year.

1. This clause was inserted as clause (i) by section 2 (i) of the Madras Motor Vehicles Taxation (Amendment) Act, 1940 (Madras Act IX of 1940), re-enacted permanently by section 2 (1) of, and the First Schedule to, the Madras Re-enacting Act, 1949 (Madras Act X of 1949).

2. Original clauses (iii), (vii) and (viii-b) of section 2 were omitted and clauses (i), (ii), (iv-a), (v), (vi) and (viii-a) were renumbered as clauses (ii), (iii), (v), (vi), (vii) and (viii) respectively by section 2 (i) of the Madras Motor Vehicles Taxation (Amendment) Act, 1940 (Madras Act IX of 1940), re-enacted permanently by section 2 (i) of, and the First Schedule to, the Madras Re-enacting Act, 1949 (Madras Act X of 1949).

3. The words " Provincial Government " were substituted for the words " Local Government " by the Adaptation Order of 1937 and the word " State " was substituted for " Provincial " by the Adaptation Order of 1950.

4. These words were inserted by section 2 (1) of the Madras Motor Vehicles Taxation (Amendment) Act, 1931 (Madras Act X of 1931). This amendment should be read and construed as if it had formed part of the Principal Act from its commencement--vide section 2 (2), *ibid*.

5. These words were added, by section 8 (2) of the Madras Merged States (Laws) Act, 1949 (Madras Act XXXV of 1949) which came into force on 1st January 1950.

6. This clause was added by section 2 (i) of the Madras Motor Vehicles Taxation (Amendment) Act, 1932 (Madras Act V of 1932.)

7. These words and figures were substituted for the words and figures " registered under the Indian. Motor Vehicles Act, 1914 " by section 2 (ii) of the Madras Motor Vehicles Taxation (Amendment) Act, 1940 (Madras Act IX of 1940), re-enacted permanently by

section 2 (1) of, and the First Schedule to, the Madras Re-enacting Act, 1949 (Madras Act X of 1949).

8. Original clauses (iii), (vi) and (viii-b) of section 2 were omitted and clauses (i), (ii), (iv-a), (v), (vi) and (viii-a) were renumbered as clauses (ii), (iii), (v), (Vi), (vii) and (viii) respectively by section 2 (i) of the Madras Motor Vehicles Taxation (Amendment) Act, 1940 (Madras Act IX of 1940), re-enacted permanently by section 2 (1) of, and the First Schedule to, the Madras Re-enacting Act, 1949 (Madras Act X of 1949).

9. These words and figures were substituted for the words and figures " in pursuance of the rules made by the Provincial Government under the Indian Motor Vehicles Act, 1914 " by section 2 (iii), *ibid*.

10. These words and figures were substituted for the words and figures " in pursuance of the rules made by the Provincial Government under the Indian Motor Vehicles Act, 1914 " by section 2 (ii) of the Madras Motor Vehicles Taxation (Amendment) Act, 1940 (Madras Act IX of 1940), re-enacted permanently by section 2 (1) of, and the First Schedule to, the Madras Re-enacting Act, 1949 (Madras Act X of 1949).

11. This word was inserted by section 2 (iv), *ibid*.

3. Omitted :-

¹[* * * *]

1. Section 3 was repealed by the First Schedule to the Madras Repealing and Amending Act, 1938 (Madras Act XIII of 1938).

4. Imposition of a tax on motor vehicles :-

(1) The **¹**[State Government] may, by notification in the **²**[Official Gazette], from time to time direct that a tax shall be levied on every motor vehicle **³**[using any public road in the Presidency of Madras].

(2) The notification issued under sub-section (1) shall specify the rates at which, and the quarter from which, the tax shall be levied: Provided that the rates shall not exceed the maxima specified in Schedule II.

⁴[*****]

1. The words " Provincial Government " were substituted for the words " Local Government " by the Adaptation Order of 1937 and the word " State " was substituted for " Provincial " by the

Adaptation Order of 1950.

2. These words were substituted for the words " Fort St. George Gazette " by the Adaptation Order of 1937.

3. These words were substituted for the words " kept or used in the Presidency of Madras " by section 3 (i) of the Madras Motor Vehicles Taxation (Amendment) Act, 1932 (Madras Act V of 1932).

4. The second proviso was omitted by section 3 (ii), of the Madras Motor Vehicles Taxation (Amendment) Act, 1932 (Madras Act V of 1932).

5. Payment of tax and issue of licence :-

¹[(1) (a) The tax levied in pursuance of a notification issued under sub-section (1) of section 4 shall be paid by the registered owner or person having possession or control of the motor vehicle, at his choice, either quarterly, half-yearly or annually upon a quarterly, half-yearly or annual licence to be taken out by him.

Explanation.--The tax for a half-yearly licence shall not exceed twice and the tax for an annual licence shall not exceed four times the tax for a quarterly licence. The ²[State Government] shall have power to grant a suitable rebate in case of the half-yearly and annual licences.

(b) Where the tax for any motor vehicle has been paid for any quarter, half-year or year and the vehicle has not been used during the whole of that quarter, half-year or year or a continuous part thereof not being less than one month, a refund of the tax at such rates as may, from time to time, be notified by the ²[State Government], shall be payable subject to such conditions as may be specified in such notification.

(c) Notwithstanding anything contained in section 4 or in clauses (a) and (b), the ²[State Government] may by notification in the ³[Official Gazette], from time to time, direct that a temporary licence for a period not exceeding thirty days at a time may be issued in respect of any class of motor vehicles on payment of such tax (not exceeding the maximum specified in Schedule III) and subject to such conditions, as may be specified in such notification.

(d) No motor vehicle shall be used on any public road in the Presidency of Madras at any time after the issue of a notification under sub-section (1) of section 4, unless a licence permitting such use during such time has been obtained under clause (a) or clause (c).]

(2) Notwithstanding anything contained in sub-section (1), no person shall be liable to tax during any ⁴[period] on account of any taxable motor vehicle, ⁵[the tax due in respect of which for the same ⁴(period)] has already been paid by some other person.

(3) ⁶[(a) When any person pays the amount of tax due in respect of a motor vehicle using any public road in the Presidency of Madras or proves to the satisfaction of the licensing officer that no tax is payable in respect of such vehicle, the licensing officer shall--
(i) grant to such person a licence, in such form as may be notified by the ⁷[State Government] to use the vehicle on public roads in the Presidency of Madras for the ⁸(period) concerned; and

(ii) ⁹[in the case referred to in clause (a) of sub-section (1)] record that the tax has been paid for a specified ⁸[period] or that no tax is payable in respect of the vehicle, as the case may be ¹⁰[in the certificate of registration granted or deemed to be granted in respect of the vehicle under the Motor Vehicles Act, 1939 (Central Act IV of 1939); or in the case of vehicles not registered or deemed to be registered under that Act] in a certificate in such form as may be notified by the ⁷(State Government)].

(b) Every licence granted under clause (a) shall be valid throughout the presidency of Madras.

1. Sub-section (1) was substituted for the original sub-section by section 2 (1) of the Madras Motor Vehicles Taxation (Amendment) Act, 1936 (Madras Act XXIV of 1936).

2. The words " Provincial Government were substituted for the words " Local Government by the Adaptation Order of 1937 and the word " State " was substituted for " Provincial " by the Adaptation Order of 1950.

3. These words were substituted for the words " Fort St. George Gazette " by the Adaptation Order of 1937.

4. This word was substituted for the word " quarter " by section 2 (2) of the Madras Motor Vehicles Taxation (Amendment) Act, 1936 (Madras Act XXIV of 1936).

5. These words were substituted for the words " in respect of which the full tax for the same quarter " by section 4 (ii) of the Madras Motor Vehicles Taxation (Amendment) Act, 1932 (Madras Act V of 1932).

6. Clause (a) of sub-section (3) was substituted for the Original clause by section 4 (iii), *ibid*.

7. The words " Provincial Government " were substituted for the words " Local Government " by the Adaptation Order of 1937 and the word " State " was substituted for " Provincial " by the Adaptation Order of 1950.

8. This word was substituted for the words " quarter or quarters " by section 2 (3) (i) of the Madras Motor Vehicles Taxation (Amendment) Act, 1936 (Madras Act XXIV of 1936).

9. These words, letter, figure and brackets were inserted by section 2 (3) (ii) of the Madras Motor Vehicles Taxation (Amendment) Act, 1936 (Madras Act XXIV of 1936).

10. These words and figures were substituted for the words and figures " in the certificate of registration granted or renewed in respect of the vehicle under the rules made by the Provincial Government under the Indian Motor Vehicles Act, 1914, or in the case of vehicles not registered under the said rules " by section 3 of the Madras Motor Vehicles Taxation (Amendment) Act, 1949 (Madras Act IX of 1949). reenacted permanently by section 2 (1) of the First Schedule to the Madras Re-enacting Act, 1949 (Madras Act X of 1949).

6. Carriage of licence on Vehicle and duty to stop it on demand by police officer :-

¹[(1) The licence granted in respect of a motor vehicle under clause (a) of sub-section (3) of section 5 shall be carried in a conspicuous place upon the vehicle in such manner as may be notified by the ²[State Government] and if such a licence is not so carried upon such vehicle the registered owner or the person having possession or control thereof shall be punishable with fine which may extend to fifty rupees.

(2) Any police officer in uniform who is not below the rank of sub-inspector or who being below such rank is specially authorized in this behalf by the Commissioner of Police in the City of Madras and by the District Magistrate elsewhere, may require the driver of any motor vehicle on any public road to stop the vehicle and cause it to remain stationary so long as may reasonably be necessary for the purpose of satisfying himself that a ³[licence has been duly obtained in respect of such vehicle].

(3) Any person failing to stop a motor vehicle when required to do so by a police officer under sub-section (2) or resisting such officer shall be punishable with fine which may extend to fifty rupees.]

1. Section 6 was substituted for the original section by section 5 of the Madras Motor Vehicles Taxation (Amendment) Act, 1932

(Madras Act V of 1932).

2. The words " Provincial Government " were substituted for the words " Local Government " by the Adaptation Order of 1917, and the word " State " was substituted for " Provincial ", by the Adaptation Order of 1950.

3. These words were substituted for the words " licence has been obtained in respect of such vehicle for the quarter then current " by section 3 of the Madras Motor Vehicles Taxation (Amendment) Act, 1936 (Madras Act XXIV of 1936).

7. Penalty for failure to pay tax :-

If the tax due in respect of any motor vehicle has not been paid, the registered owner or the person having possession or control thereof shall be punishable with fine which may extend to fifty rupees; and the amount of the tax due by him in respect of such vehicle ¹[for the quarter or quarters concerned] shall also be recovered as if it were a fine,

1. These words were inserted by section 4, *ibid*.

8. Omitted :-

¹[*****]

1. Section 8 was omitted by section 6 of the Madras Motor Vehicles Taxation (Amendment) Act, 1932 (Madras Act V of 1932).

9. Recovery of tax as an arrear of land revenue :-

Any tax due under this Act may also be recovered in the same manner as an arrear of land revenue. ¹[The motor vehicle in respect of which the tax is due or its accessories may be distrained and sold in pursuance of this section, whether or not such vehicle or accessories are in the possession or control of the person liable to pay the tax].

1. This sentence was added by section 7, *ibid*.

10. Utilization of the proceeds of the tax :-

¹[(1) (a) From the proceeds of the tax collected under this Act every year, the following credits and payments shall be made in the

order mentioned below:--

(i) Firstly, there shall be credited to the ²(State) Government the expenses of collecting the tax.

(ii) Secondly, there shall be credited to the ²(State) Government the cost incurred by them in exercising their administrative functions in regard to the control of motor vehicles in the ³(State).

(iii) Thirdly, there shall be credited to the ²(State) Government a sum equivalent to the average annual income derived by them during the three years ending on the 31st day of March immediately preceding the commencement of the Madras Traffic Control Act, 1938 (Madras Act V of 1938), from additional fees levied under the Indian Motor Vehicles Act, 1914 (Central Act VIII of 1914), on motor vehicles plying on Government roads in the ³(State).]

(iv) Fourthly, there shall be paid to each district board and to each municipal council a sum equivalent to the average annual income derived by such board or council during the three years ending on the 31st day of March immediately preceding the commencement of the Madras Traffic Control Act, 1938 (Madras Act V of 1938), from fees on licences granted to motor vehicles under section 166 of the ⁴[Madras Local Boards Act, 1920 (Madras Act XIV of 1920)] or section 174-A of the Madras District Municipalities Act, 1920 (Madras Act XIV of 1920), as the case may be:

⁵[Provided that where a municipality is constituted on or after the first day of April 1938, there shall be paid to the municipal council out of the sum payable under this sub clause to the district board of the district in which the municipality is situated, such sum as the ²(State) Government may, by order, determine].

(v) Fifthly, there shall be paid to each local body which at the commencement of this Act was levying tolls or vehicle tax on motor vehicles or both, a sum equivalent to the average annual income derived by such local body during the three years ending on the 31st day of March 1931, from such tolls or vehicle tax on motor vehicles, or both, as the case may be and there shall also be credited to the ²[State] Government a sum equivalent to their average annual income during the said three years from all tolls levied by them in the ⁶[State]:

⁷[Provided that where a municipality is constituted on or after the 1st day of April 1931, there shall be paid to the municipal council out of the sum payable under this sub-clause to the district board of the district in which the municipality is situated, a sum

equivalent to the average annual income derived by the district board from tolls or vehicle tax on motor vehicles or both during the three years ending on the 31st day of March 1931, within the area for which the municipality was constituted. If for any reason such average annual income cannot be determined in the case of any municipal council, the sum payable to the council under this proviso shall be determined by the ²(State) Government in consultation with the district board concerned.

(b) The ²(State) Government shall determine the Sums which should be credited to themselves or paid to local bodies under sub-clauses (i) to (v) of clause (a) and their determination shall be final].

(2) In determining the amount payable to a local body under ⁸[sub-clause (v) of clause (a) of sub-section (1)], the ⁹[State Government] shall take into account--

(a) the arrears of tolls or vehicle tax on motor vehicles left uncollected, which could have been collected;

(b) the amounts which the local body should have paid to any other local body on account of collections made on behalf of the latter and remaining to be adjusted; and

(c) the vehicle tax payable on vehicles owned by the local body or by its employees in respect of which exemptions were granted by the local body.

¹⁰[(3) If in any year the proceeds of the tax after deducting the sums referred to in sub-clauses (i) to (iv) of clause (a) of sub-section (1) fall short of the aggregate of the sums payable to local bodies under sub-clause(v) of the said clause (a) and the sum creditable to the ²(State) Government under the same sub-clause, such proceeds shall be distributed among the local bodies and the ²(State) Government proportionately to the sums determined under clause (b) of sub-section (1) as payable to each such local body and as creditable to the ²(State) Government under sub-clause (v) aforesaid, and the deficit shall be made good in the same proportion in the earliest subsequent year or years in which there may be a surplus.]

¹¹[(3-A) (a) The ²(State) Government may from the revenues of the ³(State) pay to any local body such amount as they think fit, for the purpose of making good the deficit referred to in sub-section (3) for any year; but the amount so paid shall be deducted from any sum payable to that local body for the aforesaid purpose under the said sub-section in any subsequent year or years and

credited to the revenues of the ³(State).

(b) Any amount paid under clause (a) shall be utilized by the local body in such manner and for such purposes as the ²(State) Government may, by order, determine.

(c) If the whole or any portion of the amount paid to any local body under clause (a) for making good the deficit for any year not earlier than the year commencing on the 1st day of April 1941 remains unspent for a prescribed period, the amount which remains so unspent shall be adjusted to the credit of the local body in the fund called " the ³(State) Road Fund." The ²(State) Government may from such Fund make grants to local bodies subject to such conditions as the ²(State) Government may, by order determine.]

¹²[(4) All sums payable to local bodies under this section shall be expenditure ¹³(charged on the Consolidated Fund of the State)].

¹⁴[Explanation.--The provisions of this section shall apply in relation to any area which formerly formed part of the State of Pudukkottai ¹⁵(.....) as if the ²(State) Government had power to pay such compensation to the local bodies in the said area as the ²(State) Government may, by order, determine.]

1. This sub-section was substituted for the original sub-section (1) by section 9 (iii) of the Madras Traffic Control Act, 1938 (Madras Act V of 1938).

2. This word was substituted for the word " Provincial " by the Adaptation Order of 1950.

3. This word was substituted for the word " Province " by the Adaptation Order of 1950.

4. Now the Madras District Boards Act, 1920 (Madras Act XIV of 1920).

5. This proviso was added by section 2 (1) (a) of the Madras Motor Vehicles Taxation (Amendment) Act, 1946 (Madras Act II of 1946), re-enacted permanently with specified modifications by section 3 of, and the Second Schedule to, the Madras Re-enacting and Repealing (No. 1) Act, 1948 (Madras Act VII of 1948).

6. This word was substituted for the word " Province " by *ibid*.

7. This proviso was added by section 2 (i) (b) of the Madras Motor Vehicles Taxation (Amendment) Act, 1946 (Madras Act II of 1946), re-enacted permanently with specified modifications by section 3 of, and the Second Schedule to, the Madras Re-enacting and Repealing (No. 1) Act, 1948 (Madras Act VII of 1948).

8. This expression was substituted for the expression " sub-section (1) " by section 9 (iv) of the Madras Traffic Control Act, 1938 (Madras Act V of 1938).
9. The words " Provincial Government " were substituted for the words " Local Government " by the Adaptation Order of 1937 and the word " State " was substituted for " Provincial " by the Adaptation Order of 1950
10. This sub-section was substituted for the Original sub-section (3) by section 9 (v) of the Madras Traffic Control Act, 1938 (Madras Act V of 1938),
11. This sub-section was inserted by section 2 (ii) of the Madras Motor Vehicles Taxation (Amendment) Act, 1946 (Madras Act II of 1946), re-enacted permanently with specified modifications by section 3 of, and the Second Schedule to, the Madras Re-enacting and Repealing (No. 1) Act, 1948 (Madras Act VII of 1948).
12. The Original sub-section (4) was omitted by the Adaptation Order of 1937 and the present sub-section was added by section 2 of the Madras Motor Vehicles Taxation (Amendment) Act, 1938 (Madras Act III of 1938).
13. These words were substituted for the words " charged on the revenues of the Province " by section 2 (a) of the Madras Consolidated Fund (Charged Expenditure) Act, 1950 (Madras Act XXVI of 1950) deemed to have come into force on 1st April 1950.
14. This Explanation was added by section 8 (2) (6) of the Madras Merged States (Laws) Act, 1949 (Madras Act XXXV of 1949).
15. The words " Banganapalle Or Sandur " were omitted by the Madras Adaptation of Laws Order, 1954.

11. Exemptions :-

(1) The ¹[State Government] may by notification in the ²[Official Gazette] make an exemption, reduction in the rate or other modification in regard to the tax payable--

(i) by any person or class of persons, or

(ii) in respect of any motor vehicle or class of motor vehicles ³[or motor vehicles running in any particular area.]

(2) Every notification issued under sub-section (1) shall be laid on the table of the Legislative ⁴[Assembly] for a period of two months when the ⁴[Assembly] is in session.

1. The words " Provincial Government " were substituted for the words " Local Government " by the Adaptation Order of 1937 and

the word " State " was substituted for " Provincial " by the Adaptation Order of 1950.

2. These words were substituted for the words " Fort St. George Gazette " by the Adaptation Order of 1937.

3. These words were added by section 9 (viii) of the Madras Traffic Control Act, 1938 (Madras Act V of 1938).

4. This word was substituted for the word " Council " by the Adaptation Order of 1937.

11A. Saving as to Vehicles used for agricultural purposes :-

Nothing in this Act shall apply to a motor vehicle used solely for the purposes of agriculture.

Explanation.--A motor vehicle used for transporting agricultural produce ¹[. .] shall not for the purpose of this section be deemed to be used solely for the purposes of agriculture.

1. The words " along a road " were omitted by section 8 of the Madras Motor Vehicles Taxation (Amendment) Act, 1932 (Madras Act V of 1932).

12. Omitted :-

¹[* * * * *]

1. Section 12 was omitted by section 9, *ibid*.

13. Protection in respect of acts done in good faith :-

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

14. Omitted :-

¹[* * * * *]

1. Section 14 was omitted by section 4 of the Madras Tolls and Motor Vehicles Taxation (Amendment) Act, 1938 (Madras Act VI of 1938).

15. Modification of leases executed before Act :-

(1) Where, before the commencement of this Act, the collection of the tolls leviable at any toll station or toll stations under the Madras City Municipal Act, 1919 (Madras Act IV of 1919), the Madras District Municipalities Act, 1920 (Madras Act V of 1920), the Madras Local Boards Act, 1920 (Madras Act V of 1920)¹, or the Indian Tolls Act, 1851 (Central Act VIII of 1851), has been leased out to any person 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 body concerned, or to the ²[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 body concerned 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 referred to the Collector of the district; and any such dispute arising between the ²[State Government] and their lessee under the Indian Tolls Act, 1851 (Central Act VIII of 1851), shall be decided by the ²[State Government]. The decision of the Collector or the ²[State Government], as the case may be, shall be final unless the same is questioned in any Court of Law within a period of three months.

1. Now the Madras District Boards Act, 1920 (Madras Act XIV of 1920).

2. The words " Provincial Government " were substituted for the words " Local Government " by the Adaptation Order of 1937 and the word " State " was substituted for " Provincial " by the Adaptation Order of 1950.

15A. Trial of offences :-

No Court inferior to that of a second-class Magistrate shall try any offence punishable under this Act.

15B. Procedure in certain cases :-

¹[(1) A court taking cognizance of an offence punishable under sub-section (1) of section 6, or under subsection (3) of that section, in so far as it relates to failure to stop a motor vehicle when required to do so by a police officer, or under section 7, may state upon the summons to be served on the accused person that he--

(a) may appear by pleader and not in person, or
(b) may, by a specified date prior to the hearing of the charge, plead guilty to the charge by registered letter and remit to the court such sum not exceeding fifty rupees and in the case of an offence punishable under section 7, also such sum on account of the tax due from him, as the court may specify.

(2) Where an accused person pleads guilty and remits the sum specified by the court, no further proceedings in respect of the offence shall be taken against him.]

1. This section was inserted by section 2 of the Madras Motor Vehicles Taxation (Amendment) Act, 1942 (Madras Act XXXIV of 1942), re-enacted permanently by section 2 of, and the First Schedule to, the Madras Re-enacting and Repealing (No. 1) Act, 1948 (Madras Act VII of 1948).

16. Power of State Government to make rules :-

(1) The ¹[State Government] may make rules for carrying out all or any of the purposes of this Act.

(2) Any rule made under sub-section (1) may provide that a breach thereof shall be punishable with fine which may extend to fifty rupees.

(3) All rules made under this section shall be laid on the table of the Legislative ²[Assembly].

1. The words " Provincial Government " were substituted for the words " Local Government " by the Adaptation Order of 1937 and the word " State " was substituted for " Provincial " by the Adaptation Order of 1950.

2. This word was substituted for the word " Council " by the Adaptation Order of 1937.

17. Power of State Government to make rules to amend Schedule II or Schedule III :-

(1) The ¹[State Government] may make rules amending Schedule II ³[or Schedule III.]

(2) All references in this Act to Schedule II ³[or Schedule III] shall be construed as referring to such Schedule as for the time being amended in exercise of the powers conferred by sub-section (1).

(3) A draft of any rule proposed to be made under this section shall be laid on the table of the Legislative ²[Assembly] and the rule shall not be made, unless the ²[Assembly] approves the draft

either without modification or addition or with modifications or additions; and upon such approval being given, the rule may be made in the form in which it has been approved, and such rule, on being so made, shall be published in the ⁴[Official Gazette], and shall thereafter be of full force and effect.

1. The words " Provincial Government " were substituted for the words " Local Government " by the Adaptation Order of 1937 and the word " State " was substituted for " Provincial " by the Adaptation Order of 1950.

2. This word was substituted for the word " Council " by the Adaptation Order of 1937.

3. These words and figures were inserted by section 5 of the Madras Motor Vehicles Taxation (Amendment) Act 1936 (Madras Act XXIV of 1936).

4. These words were substituted for the words " Fort St. George Gazette " by the Adaptation Order of 1937.

SCHEDULE 1

Schedule I

Schedule I

¹[. . .]

1. Schedule I was repealed by the First Schedule to the Madras Repealing and Amending Act, 1938 (Madras Act XIII of 1938)

SCHEDULE 2

Schedule II

Schedule II.

		1Maximum quarterly tax			
Classes of vehicles.		For vehicles fitted with pneumatic tyres.		For other vehicles.	
	(1)	(2)		(3)	
1	Motor cycles (including motor scooters and cycles with attachment for propelling the same by mechanical power) not exceeding 8	RS.	NP.	RS.	NP.

	cwt. in weight unladen--				
	(a) Bicycles below 31/2 horse-power if not used for drawing a trailer or side- car	9	00	12	00
	(b) Bicycles below 31/2 horse-power if used for drawing a trailer or side- car and bicycles of and above 31/2 horse-power whether used for drawing a trailer or side- car or not	12	00	15	00
	(c) Tricycles	12	00	15	00
2	Invalid carriages	7	50	10	00
3	Goods vehicles--				
	(a) Dot motor cycle trucks not exceeding 650 lb. in weight, laden	33	00	43	00
	(b) Other Vehicles not exceeding 20 cwt. in weight, laden	67	00	100	00
	(c) Vehicles exceeding 20 cwt. but not exceeding 30 cwt. in weight, laden	133	00	200	00
	(d) Vehicles exceeding 30 cwt. but not exceeding 45 cwt. in weight laden	160	00	240	00
	(e) Vehicles	200	00	300	00

(e) Vehicles exceeding 45 cwt. but not exceeding 60 cwt weight, laden				
(f) Vehicles exceeding 60 cwt. but not exceeding 85 cwt. in weight, laden	240	00	360	00
(g) Vehicles exceeding 85 cwt. but not exceeding no cwt. in weight laden	293	00	440	00
(h) Vehicles exceeding no cwt. but not exceeding 150 cwt. in weight, laden	360	00	540	00
(i) Vehicles exceeding 150 cwt. but not exceeding 180 cwt. in weight, laden	427	00	640	00
(j) Vehicles exceeding 180 cwt. In weight, laden	467	00	700	00
2[(k) Tax payable in respect of trailers used for carrying goods other than trailers falling under clauses 7 and 8 of this schedule--				
(i) For each trailer not exceeding 20 cwt. in weight, laden	33	50	50	50
(ii) For each trailer exceeding 20 cwt. but not exceeding 30 cwt. in weight, laden	66	50	100	00
(iii) For each trailer exceeding 30	80	00	120	00

	cwt. but not exceeding 45 cwt. in weight, laden				
	(iv) For each trailer exceeding 45 cwt. but not exceeding 60 cwt. in weight, laden	100	00	150	00
	(v) For each trailer exceeding 60 cwt. but not exceeding 85 cwt. in weight, laden	120	00	180	00
	(vi) For each trailer exceeding 85 cwt. but not exceeding no cwt. in weight, laden	146	50	220	00
	(vii) For each trailer exceeding no cwt. but not exceeding 150 cwt. in weight, laden	180	00	270	00
	(viii) For each trailer exceeding 150 cwt. but not exceeding 180 cwt. in weight, laden	213	50	320	00
	(ix) For each trailer exceeding 180 cwt. in weight, laden	233	50	350	00]
4	Motor vehicles plying for hire and used for the transport of passengers and in respect of which permits have been issued under the Motor Vehicles Act, 1939--				
	(i) Vehicles permitted to carry in all not	75	00	113	00

more than five persons...				
(ii) Vehicles permitted to carry more than five persons and plying exclusively in the City of Madras or within the limits of municipalities governed by the Madras District Municipalities Act, 1920, or between the Tiruchirapalli and Srirangam, the Tirunelveli, Palayamcottai and Melapalayam Municipalities--				
(a) For every seated passenger (other than the driver and the conductor) which the vehicle is permitted to carry	23	00	35	00
(b) For every passenger (other than a seated passenger, the driver or the conductor) which the Vehicle is permitted to carry	5	69	8	05
(iii) Vehicles permitted to				

	carry more than five persons and net plying exclusively in the City of Madras or in the Municipalities or routes aforesaid--				
	(a) For every seated passenger (other than the driver and the conductor) which the vehicle is permitted to carry	30	00	45	00
	(b) For every passenger (other than a seated passenger, the driver or the conductor) which the vehicle is permitted to carry	10	00	15	00
5	Motor vehicles owned by or on behalf of the State Government plying for hire and used for the transport of passengers--				
	(i) Vehicles intended to carry more than five persons and plying exclusively in the City of Madras--				
	(a) For every seated passenger (other than the driver and the conductor) which the	23	00	35	00

	vehicle is intended to carry				
	(b) For every passenger (other than a seated passenger the driver or the conductor) which the vehicle is intended to carry	5	69	8	50
	(ii) Vehicles intended to carry more than five persons and not plying exclusively in the City of Madras--				
	(a) For every seated passenger (other than the driver and the conductor) which the Vehicle is intended to carry	30	00	45	00
	(b) For every passenger (other than a seated passenger, the driver or the conductor) which the vehicle is intended to carry	10	00	15	00
1 [6	Motor vehicles not themselves constructed to carry any load (other than water, fuel, accumulators and other equipment used for the purpose of propulsion, loose tools and loose equipment) used for haulage only: --				
	(a) Weighing not more than 50 cwt.	50	00	75	00

	weight, unladen				
	(b) Weighing more than 50 cwt, unladen	70	00	105	00]
1. This clause was substituted by Home Department Notification S.R.O. No. A-5628 of 1957 at page 1559 of Part 1 of the Fort St. George Gazette dated nth September 1957. 7	Fire engines, fire tenders and road water sprinklers--				
	(a) Not exceeding 20 cwt. in weight, laden	20	00	30	00
	(b) Exceeding 20 cwt. but not exceeding 30 cwt. in weight, laden.	30	00	45	00
	(c) Exceeding 30 cwt. hut not exceeding 45 cwt. in weight, laden	40	00	60	00
	(d) Exceeding 45 cwt. but not exceeding 60 cwt. in weight, laden	50	00	75	00
	(e) Exceeding 60 cwt. but not exceeding 85 cwt. in weight, laden	60	00	90	00
	(f) Exceeding 85 cwt. but not exceeding no cwt. in weight, laden	75	00	112	60
	(g) Exceeding no cwt. but not exceeding 150 cwt. in weight, laden	90	00	135	00
	(h) Exceeding 150 cwt. but not exceeding 180 cwt. in weight, laden	110	00	165	00
	(i) Exceeding 180 cwt. in weight, laden	120	00	180	00
	(i) Additional				

	tax payable in respect of such vehicles used for drawing trailers including fire engines trailer pumps --				
	(i) For each trailer not exceeding 20 cwt. in weight, laden	15	00	22	50
	(ii) For each trailer exceeding 20 cwt. but not exceeding 30 cwt. weight, laden	20	00	30	00
	(iii) For each trailer exceeding 30 cwt. but not exceeding 45 cwt. in weight, laden	25	00	37	50
	(iv) For each trailer exceeding 45 cwt. in weight, laden	40	00	60	00
	Provided that two or more vehicles shall not be chargeable under this clause in respect of the same trailer.				
8	Motor vehicles other than those liable to tax under the foregoing provisions of this schedule--				
	(a) Weighing not more than	21	00	30	00

15 cwt., unladen				
(b) Weighing more than 15 cwt. but not more than 30 cwt., unladen	30	00	45	00
(c) Weighing more than 30 cwt. but not more than 45 cwt., unladen	39	00	60	00
(d) Weighing more than 45 cwt. but not more than 60 cwt., unladen	48	00	72	00
(e) Weighing more than 60 cwt., unladen	60	00	90	00
(f) Additional tax payable in respect of such vehicles used for drawing trailers--				
(i) for each trailer not exceeding one ton in weight, unladen.	12	00	18	00
(ii) for each trailer exceeding one ton in weight, unladen.	24	00	36	00
Provided that two or more vehicles shall not be chargeable under this clause in respect of the same trailer.				

1. Schedules II and III were substituted in Home Department Notification S.R.O. No. A-4763 of 1957 at pages 476-481 of the Rules Supplement to Part I of the Fort St. George Gazette dated 31-7-1957.

2. This sub-clause was substituted by Home Department Notification S.R.O.No. A-5628 of 1957 at page 1559 of Part I of the Fort St. George Gazette dated nth September 1957.

SCHEDULE 3

Schedule III

Schedule III1

Classes of vehicles.		Maximum tax for vehicles fitted with pneumatic tyres.				Maximum tax for other vehicles.			
		For a period not exceeding seven days.		For a period exceeding seven days but not exceeding thirty days.		For a period not exceeding seven days.		For a period exceeding seven days but not exceeding thirty days.	
1		2		3		4		5	
		RS.	NP.	RS.	NP.	RS.	NP.	RS.	NP.
1	Motor cycles whether used for drawing a trailer or side-car or not including motor scooters and cycles with attachment for propelling the same by mechanical power ...	2	00	6	00	3	00	8	00
2	Invalid carriages	1	25	3	75	1	75	5	00
3	Goods vehicles--								
	(a) Vehicles not exceeding 20 cwt. in weight, laden ...	8	50	25	00	12	50	37	50
	(b) Vehicles exceeding 20 cwt. but not exceeding 30 cwt. in weight, laden	16	75	50	00	25	00	75	00
	(c) Vehicles exceeding 30 cwt. but not exceeding 45 cwt. in weight, laden	20	00	60	00	30	00	90	00
	(d) Vehicles exceeding 45 cwt. but not exceeding 60 cwt. in weight, laden	25	00	75	00	37	50	112	50
	(e) Vehicles exceeding 60 cwt. but not exceeding 85 cwt. in weight, laden	30	00	90	00	45	00	135	00
		36	75	110	00	55	00	165	00
		45	00	135	00	67	50	202	50
		53	50	160	00	80	00	240	00
		58	50	175	00	87	50	262	50
		3	50	10	00	5	00	15	00

	(f) Vehicles exceeding 85 cwt. but not exceeding no cwt. in weight, laden	12	50	37	50	18	75	56	25
		25	00	75	00	37	50	112	50
	(g) Vehicles exceeding no cwt. but not exceeding 150 cwt. in weight, laden								
	(h) Vehicles exceeding 150 cwt. but not exceeding 180 cwt. in weight, laden								
	(i) Vehicles exceeding 180 cwt. in weight, laden								
	(j) Additional tax payable in respect of Vehicles used for drawing trailers--								
	(i) For each trailer not exceeding 20 cwt. in weight, laden								
	(ii) For each trailer exceeding 20 cwt. but not exceeding 60 cwt. in weight, laden								
	(iii) For each trailer exceeding 60 cwt. in weight, laden..								
	Provided that two or more vehicles shall not be chargeable under this clause in respect of the same trailer								
4	Motor vehicles plying for hire and used for the transport of passengers--								
	(a) Vehicles in respect of which permits have been issued under the Motor Vehicles Act, 1939, to carry in all, not more than four persons	13	50	40	00	20	00	60	00
	(J) Vehicles in respect of which permits have been issued under the Motor Vehicles Act, 1939, to carry more than four persons for every person which the vehicle is so permitted to carry	3	50	10	00	5	00	15	00
5	Motor vehicles other than those liable to tax under the foregoing provisions of this schedule--								
	(a) Weighing not more than 15 cwt., unladen	3	00	10	00	6	00	15	00
	(b) Weighing more than	5	00	18	00	6	00	18	00

15 cwt. but not more than 45 cwt., unladen...								
(c) Weighing more than 45 cwt., unladen	7	00	21	00	6	00	30	00
(d) Additional tax payable in respect of such vehicles used for drawing trailers-								
-								
(i) For each trailer not exceeding one ton in weight, unladen.	2	00	3	00	3	00	8	00
(ii) For each trailer exceeding one ton in weight, unladen ...	4	00	10	00	5	00	15	00
Provided that two or more vehicles shall not be chargeable under this clause in respect of, the same trailer.								