



The Bombay Motor Vehicles (Taxation of Passengers) (Gujarat Amendment) Act,  
1961

Act 12 of 1961

Keyword(s):

Passenger Tax, Motor Vehicles

Amendments appended: 15 of 1963, 26 of 1964, 13 of 1965, 37 of 1965, 10 of 1969, 18 of 1969, 10 of 1971, 13 of 1972, 6 of 1977, 19 of 1982, 1 of 1991, 11 of 2003, 16 of 2014

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# The Gujarat Government Gazette

## EXTRAORDINARY

PUBLISHED BY AUTHORITY

Vol. II ] THURSDAY, APRIL 20, 1961 / CAITRA 30, 1883

Seperate paging is given to this Part in order that it may be filed as a separate compilation.

### PART IV

Acts of the Gujarat Legislature and Ordinances promulgated  
and Regulations made by the Governor.

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The following Act of the Gujarat Legislature, having been assented to by the Governor on the 20th April 1961 is hereby published for general information.

AKBAR S. SARELA,  
Secretary to the Government of Gujarat,  
Legal Department.

#### GUJARAT ACT No. XII OF 1961

(First published, after having received the assent of the Governor in the "Gujarat Government Gazette" on the 20th April 1961.)

An Act further to amend the Bombay Motor Vehicles (Taxation of Passengers) Act, 1958.

It is hereby enacted in the Twelfth Year of the Republic of India as follows:—

1. (1) This Act may be called the Bombay Motor Vehicles (Taxation of Passengers) (Gujarat Amendment) Act, 1961. Short title and commencement.

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

Bom. LXV. III of 1958. 2. In the Bombay Motor Vehicles (Taxation of Passengers) Act, 1958 Amendment of section 3 of Bom. LXVIII of 1958. per cent. " shall be substituted.



# The Gujarat Government Gazette

## EXTRAORDINARY

PUBLISHED BY AUTHORITY

Vol. IV ] SATURDAY, MARCH 30, 1963/CHAITRA 9, 1885.

Separate paging is given to this Part in order that it may be filed as a separate compilation

### PART IV

Acts of the Gujarat Legislature and Ordinances promulgated and Regulations made by the Governor.

The following Act of the Gujarat Legislature having been assented to by the Governor on the 30th March 1963 is hereby published for general information.

M. G. MONANI,  
Secretary to the Government of Gujarat,  
Legal Department.

#### GUJARAT ACT NO. XV OF 1963.

(First published, after having received the assent of the Governor in the "Gujarat Government Gazette" on the 30th March 1963).

An Act further to amend the Bombay Motor Vehicles  
(Taxation Passengers) Act, 1958.

It is hereby enacted in the Fourteenth Year of the Republic of India as follows :—

1. (1) This Act may be called the Bombay Motor Vehicles (Taxation of Passengers) (Gujarat Amendment) Act, 1963.

Short title and commencement.

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

Amendment  
of section 3 of  
Bom. LXVII  
of 1958.

2. In the Bombay Motor Vehicles (Taxation of Passengers) Act, 1958 (here- Bom. LXVII of 1958.  
after referred to as the 'principal Act') in section 3, for sub-section (I), the following shall be substituted, namely :—

“(I) On the commencement of the Bombay Motor Vehicles (Taxation of Passengers) (Guj. XV of 1963.) (Gujarat Amendment) Act, 1963, there shall be levied and paid to the State Government a tax on all passengers carried by stage carriage at such rate as would yield an amount equal to seventeen and one half per cent. of the inclusive amount of fares payable to the operator of a stage carriage :

Provided that where such stage carriage plies exclusively within a municipal area or exclusively on such routes serving municipal and adjacent areas as may be approved by the State Government, the rate shall be such as would yield such amount, not exceeding seven and one half per cent. of the inclusive amount of fare so payable, as may from time to time be notified in the *Official Gazette* by the State Government.

Provided further that subject to such conditions as the State Government may, by notification in the *Official Gazette*, determine in this behalf, no such tax shall be leviable on any student in respect of one journey per day to and from an educational institution attended by him in the *bona fide* prosecution of his studies.”

Insertion of  
new section  
9A in Bom.  
LXVII of  
1958.

3. In the principal Act, after section 9, the following new section shall be inserted, namely :—

Refund of  
excess  
Payments.

“9A. The Tax Officer shall refund to an operator in such manner as may be prescribed the amount of tax and penalty (if any) paid by such operator in excess of the amount due from him. The refund may be either by cash payment or, at the option of the operator, by deduction of such excess from the amount of tax and penalty (if any) due in respect of any other period :

“Provided that, the Tax Officer shall first apply such excess towards the recovery of any amount due in respect of which notice under sub-section (I) of section 9 has been served on the operator, and shall then refund the balance (if any).”



The Gujarat Government Gazette  
**EXTRAORDINARY**  
 PUBLISHED BY AUTHORITY

Vol. VJ. WEDNESDAY, OCTOBER 28, 1964/KARTIKA 6, 1886

Separate paging is given to this part in order that it may be  
 filed as a separate compilation

**PART IV**

**Acts of the Gujarat Legislature and Ordinances promulgated  
 and Regulations made by the Governor.**

The following Act of the Gujarat Legislature, having been assented to by the Governor on the 23rd October 1964 is hereby published for general information.

AKBAR S. SARELA,  
 Secretary to the Government of Gujarat,  
 Legal Department.

**GUJARAT ACT NO. 26 OF 1964.**

(First published, after having received the assent of the Governor in the "Gujarat Government Gazette" on the 28th October 1964).

An Act, further to amend the Bombay Motor Vehicles (Taxation of Passengers) Act, 1958.

It is hereby enacted in the Fifteenth Year of the Republic of India as follows :—

1. (1) This Act may be called the Bombay Motor Vehicles (Taxation of Passengers) (Gujarat Amendment) Act, 1964. Short title and commencement.

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

2. In the Bombay Motor Vehicles (Taxation of Passengers) Act, 1958, in section 3, in the second proviso to sub-section (1), for the words "in respect of one journey per day to and from an educational institution attended by him in" Amendment of section 3 of Bom. LXVII of 1958.

the *bona fide* prosecution of his studies" the following shall be substituted, namely :—

"in respect of journeys not more than two per day to and from an educational institution or any other place attended by him in the *bona fide* prosecution of his studies or for undergoing any training in compliance with the requirements of such educational institution."



The Gujarat Government Gazette  
**EXTRAORDINARY**  
 PUBLISHED BY AUTHORITY

Vol. VI]

MONDAY, MAY 17, 1965/VAISAKHA 27, 1887.

Separate paging is given to this part in order that it may be  
 filed as a separate compilation

## PART IV

### Acts of the Gujarat Legislature and Ordinances promulgated and Regulations made by the Governor.

The following Act of the Gujarat Legislature, having been assented to by the Governor on the 15th May 1965 is hereby published for general information.

SUMANT M. VIDYARTHI,  
 Secretary to the Government of Gujarat,  
 Legal Department.

#### GUJARAT ACT NO. 13 OF 1965.

(First published, after having received the assent of the Governor in the "Gujarat Government Gazette" on the 17th May 1965.)

An Act further to amend the Bombay Motor Vehicles (Taxation of Passengers) Act, 1958.

It is hereby enacted in the Sixteenth Year of the Republic of India as follows :—

1. (1) This Act may be called the Bombay Motor Vehicles (Taxation of Passengers) (Gujarat Amendment) Act, 1965.

Short title  
and commen-  
cement.

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

2. In the Bombay Motor Vehicles (Taxation of Passengers) Act, 1958, in section 5, after the words "Government treasury" the words "or in such other manner as may be prescribed" shall be inserted.

Amendment  
of section 5  
of Bom.  
LXVII of  
1958.

IV-Extra-14 (Lino)

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The Gujarat Government Gazette  
**EXTRAORDINARY**  
 PUBLISHED BY AUTHORITY

Vol. VI] FRIDAY, DECEMBER 31, 1965/PAUSA 10, 1887

Separate Paging is given to this part in order that it may be  
 filed as a separate compilation

**PART IV**

**Acts of the Gujarat Legislature and Ordinances promulgated  
 and Regulations made by the Governor.**

The following Act of the Gujarat Legislature, having been assented to by the Governor on the 30th December 1965 is hereby published for general information.

SUMANT M. VIDYARTHI,  
 Secretary to the Government of Gujarat,  
 Legal Department.

**GUJARAT ACT NO. 37 OF 1965.**

(First published after having received the assent of the Governor in the *Gujarat Government Gazette* on the 31st Decemeber 1965.).

An Act further to amend the Bombay Motor Vehicles (Taxation of Passengers) Act, 1958 for the purpose of increasing the rate of tax on passengers carried by stage carriages.

It is hereby enacted in the Sixteenth Year of the Republic of India as follows:—

1. (1) This Act may be called the Bombay Motor Vehicles (Taxation of Passengers) (Gujarat Second Amendment) Act, 1965.

Short  
 title  
 and  
 commence-  
 ment.

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

2. In section 3 of the Bombay Motor Vehicles (Taxation of Passengers) Act, 1958, in sub-section (1), for the words "seventeen and half per cent" the words "twenty per cent" shall be substituted.

Amendment  
 of section  
 3 of Bom.  
 LXVII of  
 1958.

Bom.  
 LXV.  
 II of  
 1958.





The Gujarat Government Gazette  
**EXTRAORDINARY**  
 PUBLISHED BY AUTHORITY

Vol. X] SATURDAY, SEPTEMBER 6, 1969/BHADRA 15, 1891

Separate paging is given to this Part in order that it  
 may be filed as a separate compilation.

## PART IV

**Acts of the Gujarat Legislature and Ordinances promulgated and  
 Regulations made by the Governor.**

The following Act of the Gujarat Legislature, having been assented to by the Governor on the 4th September 1969 is hereby published for general information.

K. M. SATWANI,  
 Secretary to the Government of Gujarat,  
 Legal Department,

### GUJARAT ACT NO. 10 OF 1969.

(First published after having received the assent of the Governor in the "Gujarat Government Gazette" on the 6th September, 1969.)

An Act further to amend the Bombay Motor Vehicles (Taxation of Passengers) Act, 1958, for the purpose of increasing the rate of tax on passengers carried by stage carriages.

It is hereby enacted in the Twentieth Year of the Republic of India as follows:—

1. (1) This Act may be called the Bombay Motor Vehicles (Taxation of Passengers) (Gujarat Amendment) Act, 1969.

Short title  
and commen-  
cement.

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

2. In the Bombay Motor Vehicles (Taxation of Passengers) Act, 1958, in sub-section (1) of section 3, for the words "twenty per cent" the words "twenty three per cent" shall be substituted.

Bom.  
LXVII  
of  
1958.

Amendment  
of section  
3 of Bom.  
LXVII of  
1958.



The Gujarat Government Gazette  
**EXTRAORDINARY**  
 PUBLISHED BY AUTHORITY

Vol. X] FRIDAY, DECEMBER 12, 1969/AGRAHAYANA 21, 1891

Separate paging is given to this Part in order that it  
 may be filed as a separate compilation.

**PART IV**

**Acts of the Gujarat Legislature and Ordinances promulgated and  
 Regulations made by the Governor.**

The following Act of the Gujarat Legislature, having been assented to by the Governor on the 9th December 1969 is hereby published for general information.

K. M. SATWANI,  
 Secretary to the Government of Gujarat,  
 Legal Department.

**GUJARAT ACT NO. 18 OF 1969.**

(First published after having received the assent of the Governor in the "Gujarat Government Gazette" on the 12th December 1969.)

An act further to amend the Bombay Motor Vehicles  
 (Taxation of Passengers) Act, 1958.

It is hereby enacted in the Twentieth Year of the Republic of India as follows :—

1. (1) This Act may be called the Bombay Motor Vehicles (Taxation of Passengers) (Gujarat Amendment) Act, 1969.

Short title  
and commen-  
cement.

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

2. In section 2 of the Bombay Motor Vehicles (Taxation of Passengers) Act, 1958 (hereinafter referred to as "the principal Act"), after clause (3) the following clause shall be inserted, namely :—

Amendment  
of section  
2 of Bom.  
LXVII of  
1958.

"(3A) "new capital area" means the area comprised in the new capital within the meaning of clause (c) of section 2 of the Gujarat New Capital (Periphery) Control Act, 1960;"

Amendment  
of section  
3 of Bom.  
LXVII of  
1958.

3. In section 3 of the principal Act, in sub-section (1), for the first proviso, the following shall be substituted, namely :—

“Provided that where such stage carriage plies exclusively within the new capital area or a municipal area or exclusively on such routes serving the new capital area or a municipal area and also areas adjacent to either of these areas or serving the new capital area, a municipal area and the area between them, as may be approved by the State Government, the rate shall be such as would yield such amount, not exceeding 7½ per cent of the inclusive amount of fare so payable, as may from time to time be notified in the *Official Gazette* by the State Government.”

THE BOMBAY MOTOR VEHICLES (TAXATION OF PASSENGERS)  
(GUJARAT AMENDMENT) ACT, 1971.

[ Act No. 10 of 1971 ]

Enacted by the President in the Twenty-second Year of the Republic of India.

35 of  
1971.

In exercise of the powers conferred by section 3 of the Gujarat State Legislature (Delegation of Powers) Act, 1971, the President is pleased to enact as follows :—

1. (1) This Act may be called the Bombay Motor Vehicles (Taxation of Passengers) (Gujarat Amendment) Act, 1971. Short title and commencement.

(2) It shall come into force on 1st December 1971.

2. In the Bombay Motor Vehicles (Taxation of Passengers) Act, 1958 as in force in the State of Gujarat (hereinafter referred to as the "principal Act"), in section 3, to sub-section (1), the following Explanation shall be added after the second proviso, namely :— Amendment of section 3 of Bom. LXVII of 1958.

*"Explanation.*—In this sub-section, "the inclusive amount of fares payable to the operator" shall not include the amount of additional tax payable under section 3A."

3. In the principal Act, after section 3, the following section shall be inserted, namely :— Insertion of section 3A in Bom. LXVII of 1958.

"3A. (1) There shall be levied and paid to the State Government, in addition to the tax leviable and payable under section 3, a tax on all passengers carried by stage carriages, other than the stage carriages plying within the areas and on the routes specified in the first proviso to sub-section (1) of section 3, at the following rates, namely :— Levy of additional tax on passengers carried by stage carriages.

Where the exclusive fare does not exceed seventy six paise, nil;

Where it exceeds seventy-six paise but does not exceed one rupee and fifty three paise, five paise;

Where it exceeds one rupee and fifty three paise but does not exceed two rupees and thirty paise, ten paise;

Where it exceeds two rupees and thirty paise but does not exceed three rupees and seven paise, fifteen paise;

And for every seventy-seven paise or part thereof in excess of three rupees and seven paise, five paise.

(2) Except as provided in sub-section (1), the provisions of this Act and the rules made thereunder shall, so far as may be, apply in relation to the additional tax leviable and payable under sub-section (1) as they apply in relation to the tax leviable and payable under section 3.

*Explanation.*—In this section, “exclusive fare” means the amount of fare calculated after excluding from the inclusive amount of fare payable to the operator under sub-section (1) of section 3, the amount of the tax included therein.”

V. V. GIRI,  
*President.*

N. D. P. NAMBOODIRIPAD,  
Joint Secretary to the Government of India.

### REASONS FOR THE ENACTMENT

In order to raise additional resources to be utilised exclusively for the relief of Bengla Desh refugees, the Government of Gujarat has proposed to levy additional tax on passengers carried by stage carriages other than those plying within the areas and on the routes specified in the first proviso to sub-section (1) of section 3 of the Bombay Motor Vehicles (Taxation of Passangers) Act, 1958 (as in force in the State of Gujarat), so as to yield a return of 5 per cent on the tickets of the value of rupee one and above. The present measure is being enacted to give effect to the said proposal.

2. The Committee constituted under the proviso to sub-section (2) of section 3 of the Gujarat State Legislature (Delegation of Powers) Act, 1971 (35 of 1971), has been consulted before enactment of this measure as a President's Act.

B. D. PANDE,  
Secretary to the Govt. of India,  
Ministry of Finance,





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**The Gujarat Government Gazette**  
**EXTRAORDINARY**  
**PUBLISHED BY AUTHORITY**

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Vol. XIII] THURSDAY, AUGUST 17, 1972/SRAVANA 26, 1894

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Separate paging is given to this Part in order that it may  
be filed as a separate compilation.

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**PART IV**

**Acts of the Gujarat Legislature and Ordinances promulgated and  
Regulations made by the Governor.**

The following Act of the Gujarat Legislature having been assented to by the Governor on the 16th August, 1972 is hereby published for general information.

K. M. SATWANI,  
Secretary to the Government of Gujarat,  
Legal Department.

**GUJARAT ACT NO. 13 OF 1972.**

(First published after having received the assent of the Governor in the "Gujarat Government Gazette" on the 17th August, 1972).

An Act further to amend the Bombay Motor Vehicles (Taxation of Passengers) Act, 1958.

It is hereby enacted in the Twenty-third Year of the Republic of India as follows :—

1. (1) This Act may be called the Bombay Motor Vehicles (Taxation of Passengers) (Gujarat Amendment) Act, 1972.
- (2) It shall come into force on such date as the State Government may, by notification in the *Official Gazette*, appoint.

Short title  
and  
comment.  
ment.

Amendment  
of section 3  
of Bom.  
LXVII of  
1958.

2. In the Bombay Motor Vehicles (Taxation of Passengers) Act, 1958 (hereinafter referred to as "the principal Act"), in sub-section (1) of section 3, for the words "twenty three per cent" the words "twenty five per cent" shall be substituted.

Amendment  
of section 3A  
of Bom.  
LXVII of  
1958.

3. In the principal Act, in sub-section (1) of section 3A, for the words beginning with the words "Where the exclusive fare does not exceed seventy six paise, nil" and ending with the words "And for every seventy seven paise or part thereof in excess of three rupees and seven paise, five paise.", the following shall be substituted, namely :—

"Where the exclusive fare does not exceed seventy four paise, nil;

Where it exceeds seventy four paise but does not exceed one rupee and forty nine paise, five paise;

Where it exceeds one rupee and forty nine paise but does not exceed two rupees and twenty four paise, ten paise;

Where it exceeds two rupees and twenty four paise but does not exceed two rupees and ninety nine paise, fifteen paise;

And, for every seventy five paise or part thereof in excess of two rupees and ninety nine paise, five paise."

Amendment  
of Schedule  
to Bom.  
LXVII of  
1958.

4. In the Schedule to the principal Act, for item No. (2), the following shall be substituted, namely :—

"(2) a municipality constituted or deemed to be constituted under the Gujarat Municipalities Act, 1963."



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# The Gujarat Government Gazette

## EXTRAORDINARY

PUBLISHED BY AUTHORITY

Vol. XVIII]

MONDAY, JULY 11, 1977/ASADHA 20, 1899

Separate paging is given to this Part in order that it may be filed as a separate compilation.

### PART IV

Acts of the Gujarat Legislature and Ordinances promulgated and Regulations made by the Governor.

The following Act of the Gujarat Legislature having been assented to by the Governor on the 4th July, 1977 is hereby published for general information.

S. L. TALATI,  
Secretary to the Government of Gujarat,  
Legal Department.

#### GUJARAT ACT NO. 6 OF 1977.

(First published after having received the assent of the Governor in the "Gujarat Government Gazette" on the 11th July, 1977).

An Act further to amend the Bombay Motor Vehicles (Taxation of Passengers) Act, 1958.

It is hereby enacted in the Twenty-eighth Year of the Republic of India as follows:—

1. (1) This Act may be called the Bombay Motor Vehicles (Taxation of Passengers) (Gujarat Amendment) Act, 1977. Short title and comment.

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

Insertion of  
new section  
9A of Bom.  
LXVII of  
1958.

2. In the Bombay Motor Vehicles (Taxation of Passengers) Act, 1958, (hereinafter referred to as "the principal Act"), section 9A shall be renumbered as section 9AA and before section 9AA as so renumbered, the following section shall be inserted, namely:—

Liability of  
operator to  
pay interest.

"9A. (1) Where the whole or portion of the tax payable to the State Government in respect of any stage carriage in pursuance of section 5, section 6 or section 7 has not been paid in time, the operator shall be liable to pay to the State Government simple interest at twelve percent per annum—

(a) on the outstanding sum of the tax payable in pursuance of section 5, from the date prescribed under that section for the payment of such tax, and

(b) on the outstanding sum of the tax payable in pursuance of section 6 or section 7, from the day next after the expiry of the period of fifteen days referred to in sub-section (2) of section 9,

until the date of such payment:

Provided that the amount of interest payable under this sub-section shall in no case be less than five rupees.

(2) Where the whole or any portion of interest payable to the State Government in pursuance of sub-section (1) has not been paid, the Tax Officer shall serve on the operator a notice of demand for the amount of interest payable to the State Government.

(3) If the amount of interest specified in the notice of demand served under sub-section (2) is not paid to the State Government within fifteen days from the date on which such notice is served, the amount of interest shall be recoverable from the operator as arrears of land revenue.

(4) Notwithstanding anything contained in sub-section (3), the provisions of sub-sections (2) and (3) of section 9 shall, so far as may be, apply in respect of the recovery of the amount of interest specified in the notice of demand served under sub-section (2) as they apply in respect of recovery of the tax."

Amendment  
of section  
9AA of Bom.  
LXVII of  
1958.

3. In section 9AA of the principal Act, as so renumbered,—

(1) for the words and brackets "the amount of tax and penalty (if any)" occurring at two places, the words and brackets "the amount of tax, penalty and interest (if any)" shall be substituted;

(2) in the proviso, for the words, brackets and figures "under sub-section (1) of section 9", the words, brackets, figures and letter "under sub-section (1) of section 9 or, as the case may be, under sub-section (2) of section 9A" shall be substituted.

4. In clause (a) of section 10 of the principal Act,—

Amendment  
of section 10  
of Bom.  
LXVII of  
1958.

(1) for the words "tax or penalty" occurring at two places, the words "tax, penalty or interest" shall be substituted;

(2) for the word and figure "section 9", the words, figures and letter "section 9 or section 9A" shall be substituted.

5. In sub-section (1) of section 11 of the principal Act, after the words and figure "under section 9", the words, figure and letter "or under section 9A" shall be inserted.

Amendment  
of section 11  
of Bom.  
LXVII of  
1958.



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**The Gujarat Government Gazette**  
**EXTRAORDINARY**  
**PUBLISHED BY AUTHORITY**

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Vol. XXIII] THURSDAY, APRIL 1, 1982/CAITRA 11, 1904

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Separate paging is given to this Part in order that it may be filed as a separate Compilation.

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**PART IV**

**Acts of the Gujarat Legislature and Ordinances promulgated and Regulations made by the Governor.**

The following Act of the Gujarat Legislature having been assented to by the Governor on the 1st April, 1982 is hereby published for general information.

J. P. VASAVADA,

Joint Secretary to the Government of Gujarat,  
Legal Department.

**GUJARAT ACT NO. 19 OF 1982**

(First published after having received the assent of the Governor in the "Gujarat Government Gazette" on the 1st April, 1982).

An Act further to amend the Bombay Motor Vehicles (Taxation of Passengers) Act, 1968.

It is hereby enacted in the Thirty-third Year of the Republic of India as follows :—

1. (1) This Act may be called the Bombay Motor Vehicles (Taxation of Passengers) (Gujarat Amendment) Act, 1982.

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

Short title  
and  
Commence-  
ment.



**Amendment  
of section 2  
of Bom.  
LXVII of  
1958.**

**2.** In the Bombay Motor Vehicles (Taxation of Passengers) Act, 1958, in section 2,—

Bom.  
LXVII  
of  
1958.

(1) for clause (f), the following clause shall be substituted, namely : —

“(4) ‘operator’ means any person whose name is entered in the permit as the holder thereof and where stage carriage is used or caused or allowed to be used without a permit includes a person in whose name that vehicle is registered under the Motor Vehicles Act, 1939, or any person having the possession or control of such vehicle; and ‘to operate’ shall be construed accordingly;”;

14 of  
1939.

(2) in clause (7) the words “or other omnibus” shall be deleted.

(C)



The Gujarat Government Gazette  
**EXTRAORDINARY**  
PUBLISHED BY AUTHORITY

Vol. XXXII] THURSDAY, FEBRUARY 21, 1991/PHALGUNA 2, 1912

Separate paging is given to this Part in order that it may be filed as a separate Compilation.

**PART IV**

**Acts of the Gujarat Legislature and Ordinances promulgated and Regulations made by the Governor.**

The following Act of the Gujarat Legislature having been assented to by the Governor on the 20th February, 1991 is hereby published for general information.

R. M. MEHTA,  
Secretary to the Government of Gujarat,  
Legal Department.

**GUJARAT ACT NO. 1 OF 1991.**

(First published, after having received the assent of the Governor in the "Gujarat Government Gazette" on the 21st February, 1991).

An act further to amend the Bombay Motor Vehicles (Taxation of Passengers) Act 1958.

It is hereby enacted in the Forty-second Year of the Republic of India as follows:—

1. (1) This Act may be called the Bombay Motor Vehicles (Taxation of Passengers) (Gujarat Amendment) Act, 1991.
- (2) It shall be deemed to have come into force on the 1st November, 1990.

Short  
title  
and  
commence-  
ment.



Amendment  
of section  
3 of Bom.  
LXVII of  
1958.

2. In the Bombay Motor Vehicles (Taxation of Passengers) Act, 1958 (hereinafter referred to as "the principal Act"), in section 3, in sub-section (1), for the words "twenty five per cent", the words "seventeen and one-half per cent." shall be substituted.

Bom.  
LXVII  
of  
1958.

Repeal  
and  
savings.

3. (1) The Bombay Motor Vehicles (Taxation of Passengers) (Gujarat Amendment) Ordinance, 1990 is hereby repealed.

Guj.  
Ord.  
6 of  
1990.

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



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# The Gujarat Government Gazette

## EXTRAORDINARY

PUBLISHED BY AUTHORITY

Vol. XLIV] MONDAY, MARCH 31, 2003/CAITRA 10, 1925

Separate paging is given to this Part in order that it  
may be filed as a Separate Compilation.

### PART - IV

Acts of the Gujarat Legislature and Ordinances promulgated  
and Regulations made by the Governor.

The following Act of the Gujarat Legislature, having been assented to by the Governor on the 29<sup>th</sup> March, 2003 is hereby published for general information.

V. M. KOTHARE,  
Secretary to the Government of Gujarat,  
Legislative and Parliamentary Affairs Department.

### GUJARAT ACT NO. 11 OF 2003.

(First published, after having received the assent of the Governor in the "Gujarat Government Gazette", on the 31<sup>st</sup> March, 2003).

### AN ACT

further to amend the Bombay Motor Vehicles (Taxation of Passengers) Act, 1958

It is hereby enacted in the Fifty-fourth Year of the Republic of India as follows :—

1. (1) This Act may be called the Bombay Motor Vehicles (Taxation of Passengers) (Gujarat Amendment) Act, 2003. Short title and commencement

(2) It shall come into force at once.

Bom. LXVII  
of 1958.  
IV of 1939  
59 of 1988.

2. In the Bombay Motor Vehicles (Taxation of Passengers) Act, 1958 (hereinafter referred to as "the principal Act"), in section 2, in clauses (4), (6), (7) and (10), for the words and figures "the Motor Vehicles Act, 1939" wherever they occur, the words and figures "the Motor Vehicles Act, 1988" shall be substituted.

Amendment  
of section 2 of  
Bom. LXVII  
of 1958.

Amendment  
of section 3 of  
Bom. LXVII  
of 1958.

3 In the principal Act, in section 3, in sub-section (2), for the words "nearest naya paise, fractions of half a naya paise and over being counted as one and less than half being disregarded", the words "nearest rupee, the fraction of a rupee not exceeding fifty paise shall be ignored and the fraction of a rupee exceeding fifty paise shall be taken as a rupee" shall be substituted.

Amendment  
of section 14  
of Bom.  
LXVII of  
1958.

4. In the principal Act, in section 14, in sub-section (2), for the words and figures "Code of Criminal Procedure, 1898", the words and figures "Code of Criminal Procedure, 1973" shall be substituted.

V of 1898.  
2 of 1974.

Government Central Press, Gandhinagar.





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# The Gujarat Government Gazette

EXTRAORDINARY  
PUBLISHED BY AUTHORITY

Vol. LV ]

MONDAY, JULY 28, 2014/SRAVANA 6, 1936

Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

## PART IV

Acts of Gujarat Legislature and Ordinances promulgated and  
Regulations made by the Governor.

The following Act of the Gujarat Legislature, having been assented to by the Governor on the 26<sup>th</sup> July, 2014, is hereby published for general information.

C. J. GOTHI,

Secretary to the Government of Gujarat,  
Legislative and Parliamentary Affairs Department.

### GUJARAT ACT NO. 16 OF 2014.

(First published, after having received the assent of the Governor, in the "Gujarat Government Gazette", on the 28<sup>th</sup> July, 2014).

#### AN ACT

further to amend the Gujarat Motor Vehicles (Taxation of Passengers)  
Act, 1958.

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

1. This Act may be called the Gujarat Motor Vehicles (Taxation of Passengers) (Amendment) Act, 2014. Short title.

Bom. LXVII of 1958. 2. In the Gujarat Motor Vehicles (Taxation of Passengers) Act, 1958, in section 3, in sub-section (1), for the words "seventeen and one-half per cent.", the words "seven and one-half per cent." shall be substituted. Amendment of section 3 of Bom. LXVII of 1958.