



The Bombay Motor Vehicles Tax Act, 1958

Act 65 of 1958

Keyword(s):

Repealed, Certificate of Taxation, Fleet Owner, Quarter, Registered Owner, Tax, Taxation Authority, Transport Commissioner

Amendments appended: 14 of 2006, 22 of 2006, 44 of 2006, 5 of 2008, 29 of 2009, 13 of 2010, 30 of 2010, 14 of 2012

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THE BOMBAY MOTOR VEHICLES TAX ACT, 1958

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FIRST SCHEDULE.

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BOMBAY ACT No. LXV OF 1958.¹

[THE BOMBAY MOTOR VEHICLES TAX ACT, 1958.]

[Received the assent of the President on the 23rd day of August 1958; assent first published in the *Bombay Government Gazette*, Part IV, on the 29th day of August 1958.]

Amended by Bom. 63 of 1959.

Adapted and modified by the Maharashtra Adaptation of Laws (State and Concurrent Subjects) Order, 1960.

Amended by Mah. 51 of 1963.

" " " 43 of 1969.

" " " 37 of 1972.

" " " 14 of 1974* (1-4-1974)†

" " " 17 of 1975 (10-6-1975).†

" " " 22 of 1977.

" " " 28 of 1978.

" " " 6 of 1979 (1-4-1979)†

" " " 22 of 1979 (1-4-1980)†

An Act to consolidate and amend the law relating to the taxation of motor vehicles in the State of Bombay and to provide for certain other matters.

WHEREAS it is expedient to consolidate and amend the law relating to the taxation of motor vehicles in the State of Bombay, and to provide for certain other matters; It is hereby enacted in the Ninth Year of the Republic of India as follows:—

1. (1) This Act may be called the Bombay Motor Vehicles Tax Act, 1958.
- (2) It extends to the whole of the ²[State of Maharashtra].
- (3) It shall be deemed to have come into force on the 1st day of April 1958.

Short title,
extent and
commence-
ment.

2. In this Act, unless the context otherwise requires—

(1) "certificate of taxation" means a certificate, issued under section 5, indicating therein the rate at which the tax is leviable, and the periods for which the tax has been paid; Definitions.

(2) "fleet owner" means a person who is the registered owner of a fleet of one hundred or more transport vehicles used or kept for use in the State;

³[(2A) "interest" means interest payable under section 8A.];IV of
1939.⁴[(2B)] "motor vehicle" means a motor vehicle as defined in the Motor Vehicles Act, 1939, whether using motor spirit or using fuel other than motor spirit;]

(3) "prescribed" means prescribed by rule made under this Act;

⁵[(3A) "private goods vehicle" means any motor vehicle constructed or adapted for use for the carriage of goods, or any motor vehicle not so constructed or adapted but used or kept for use solely for the carriage of goods, otherwise than for hire or reward;

(3B) "Public goods vehicle" means any motor vehicle constructed or adapted for use for the carriage of goods, or any motor vehicle not so constructed or adapted but used or kept for use solely for the carriage of goods, for hire or reward;]

¹ For Statement of Objects and Reasons, see *Bombay Government Gazette*, 1958, Part V, Extra, page 151.² These words were substituted for the words "State of Bombay" by the Maharashtra Adaptation of Laws (State and Concurrent Subjects) Order, 1960.³ Clause (2A) was inserted by Mah. 22 of 1979, s. 2 (a).⁴ Original clause (2A) was re-numbered as clause (2B), *ibid*.⁵ Clauses (3A) and (3B) were inserted, *ibid.*, s. 2(b).⁶ Section 6 of Mah. 14 of 1974 reads as under:—

"6. The provisions of the Maharashtra Temporary Increase in Taxes on Motor Vehicles and Car of Passengers Act, 1972, shall, so far as they relate to section 3 of that Act, cease to have effect on section 3 of and from the 1st day of April 1974; and the provisions of section 7 of the Bombay General Mah. XI of Clauses Act, 1904, shall apply upon section 3 ceasing to be in force as if that section had been repealed by Maharashtra Act."

Mah.
XI of
1972.
Bom.
1 of
1904.

† This indicates the date of commencement of Act.

¹[(4) "quarter" means a period of three months commencing on the 1st day of the month in which a motor vehicle is registered, or a new registration mark is assigned to it under the Motor Vehicles Act, 1939; and successive period of three months thereafter; and the term "quarterly" shall be construed accordingly;] IV of 1939.

(5) "registered owner" means the person in whose name a motor vehicle is registered under the Motor Vehicles Act, 1939;

²[(6) "tax" means a tax including any further or additional tax imposed by or under this Act ;] IV of 1939.

(7) "Taxation Authority" or "Authority" means such Officer or authority as the State Government may, by notification in the *Official Gazette*, appoint to be the Taxation Authority for the whole State or for any area or areas for the purposes of this Act, and the State Government may appoint more than one officer or authority as Taxation Authority for the whole State or for any area;

³[(8) "Transport Commissioner" means an officer appointed as such by the State Government;]

⁴[(9) "year" in relation to a fleet-owner means the financial year; and in any other case, means a period of twelve months commencing on the 1st day of the month in which a motor vehicle is registered or a new registration mark is assigned to it under the Motor Vehicles Act, 1939;] IV of 1939.

(10) other words and expressions used, but not defined in this Act, shall have the meanings respectively assigned to them in the Motor Vehicles Act, 1939. IV of 1939.

Levy of tax. 3. (1) Subject to the other provisions of this Act, on and from the 1st day of April 1958, there shall be levied and collected on all motor vehicles used or kept for use in the State a tax at the rates fixed by the State Government, by notification in the *Official Gazette*, but not exceeding the maximum rates specified in the first Schedule:

Provided that ⁵[(a)] in the case of motor vehicles kept by a dealer in, or manufacturer of such vehicles, for the purposes of trade, there shall be levied and collected such tax on those motor vehicles only which are permitted to be used on the roads in the manner prescribed by rules made under the Motor Vehicles Act, 1939; ⁶[(b)] and ⁷[(c)] in the case of any motor vehicle using fuel other than motor spirit the tax IV of 1939. leviable under the provisions of this sub-section, as amended from time to time, shall be levied and collected as in the case of any other motor vehicle of the same class, and 50 per cent of the amount of tax so leviable shall also be levied and collected in the case of such motor vehicle using fuel other than motor spirit, so, however, that this additional amount of tax shall in no case exceed Rs. 800 or such lower sum as may be fixed by the State Government, by notification in the *Official Gazette*];

¹ This clause was substituted by Mah. 37 of 1972, s. 2(a) and (c).

² Clause (6) was substituted by Mah. 22 of 1979, s. 2(c).

³ Clause (8) was inserted *ibid.*, s. 2(d).

⁴ This clause was substituted by Mah. 37 of 1972, s. 2(a) and (c).

⁵ These brackets and letter were deemed always to have been inserted by Mah. 28 of 1978, s. 3(a)(i).

⁶ This portion was deemed always to have been added, *ibid.*, s. 3(a)(ii).

1[(1A) Subject to the provisions of this Act, on and from the 1st day of April 1975, there shall also be levied and collected in addition to the tax levied and collected under sub-section (1), a further tax—

(a) on motor vehicles referred to in sub-clause VI of clause A ^{2*} * of the First Schedule (not being motor vehicles manufactured at any place outside India and imported into India from such place) at a rate of 25 per centum of the amount of the tax payable in respect of such vehicles under sub-section (1); and

(b) on motor vehicles referred to in clause (a) (being motor vehicles manufactured at any place outside India and imported into India from such place) at the rate of 100 per centum of the amount of the tax payable in respect of such vehicles under sub-section (1) :

Provided that nothing in this sub-section shall apply to a private service vehicle within the meaning of sub-section (1).]

2[(2) For the purposes of this Act, a registered owner or any person having possession or control of a motor vehicle shall be deemed to use or keep such vehicle for use in the State unless he intimates in writing in advance to the Taxation Authority in the prescribed manner that the vehicle will not be used or kept for use in the State during any period specified in the intimation, and the Taxation Authority has, in the prescribed manner, certified that such motor vehicle was not used or kept for use in the State during the period specified in the certificate :

Provided that, where a vehicle is rendered incapable of being used or kept for use on account of any accident, mechanical defect or any other sufficient cause, which makes it impossible to give an advance intimation as aforesaid, then such intimation may be given in the prescribed manner within a period of seven days from the date of occurrence of such accident, or such other cause.]

4. (1) The tax leviable under section 3 shall be paid in advance by every registered owner, or any person having possession or control, of a motor vehicle,— ^{Payment of tax.}

(i) annually, [at the rates provided by section 3] (hereinafter referred to as "the annual rate"), or

2[(ii) for each quarter, at one-fourth of the annual rate referred to in clause (i) plus ten per centum thereof rounded off in the manner provided in sub-section (2) (the sum so arrived at is hereinafter referred to as "the quarterly rate"), or

(iii) for more than one quarter, at multiples of the quarterly rate ;]

3[(iv)] for any period less than a quarter expiring on the last day of the quarter at the quarterly rate aforesaid less one-twelfth of the annual rate of the tax for every complete calendar month which has expired during such quarter :

4[Provided that, where the annual rate in respect of any class or classes of motor vehicles is Rs. 200 or less, the tax shall be paid either annually or for two quarters at any one time.]

(2) In calculating the amount of tax due under sub-section (1) for any period ^{7*} * * * the fraction of a rupee less than fifty naye paise shall be taken as fifty naye paise, and the fraction of a rupee exceeding fifty naye paise shall be taken as a rupee.

¹ Sub-section (1A) was inserted by Mah. 17 of 1975, Sch.

² The words and figure " of Part I " were deemed always to have been deleted by Mah. 28 of 1978,

s. 3(b).

³ Sub-section (2) was substituted by Mah. 37 of 1972, s. 3(2).

⁴ These words and figure were substituted for the words and figure " at the rates fixed by the State Government under section 3 " by Mah. 17 of 1975, Sch.

⁵ Clauses (ii) and (iii) were substituted for clause (ii) by Mah. 37 of 1972, s. 4(1).

⁶ Clause (iii) was renumbered as clause (iv) and the proviso was added, *ibid.*, s. 4(2).

⁷ The words " less than one year " deleted by Mah. 43 of 1969, s. 2.

4[Provided further that on and from the 1st day of April 1974, there shall be levied and collected—

(a) on a private service vehicle used or kept for use in the State by a person (not being an individual, a local authority, a public trust, a university or an educational institution) a tax at the rate fixed by the State Government under this section in respect of a vehicle of the same carrying capacity falling under sub-clause IV of clause A * * * * of the First Schedule; and

(b) on a motor vehicle referred to in sub-clauses I and VI of clause A * * * * of the First Schedule (other than a private service vehicle) used or kept for use in the State by a person (not being an individual, a local authority, a public trust, a university or an educational institution) a tax at twice the rate fixed by the State Government under this section in respect of such motor vehicle.

Explanation.—For the purposes of this section—

(i) “educational institution” means an institution recognised as such by a local authority or by Government or any officer of Government duly authorised in this behalf;

(ii) “private service vehicle” means any omnibus constructed or adapted to carry more than nine persons excluding the driver, and ordinarily used by or on behalf of the owner of such vehicle for the purposes of carrying persons for or in connection with his trade or business, or otherwise than for hire or reward; but does not include a motor vehicle used solely for police purposes or such other public purposes as the State Government may from time to time by order specify;

(iii) “public trust” means a public trust registered under the Bombay Public Trusts Act, 1950; and

(iv) “university” means a university established or constituted by or under any law for the time being in force.

3[(1A) Subject to the provisions of this Act, on and from the 1st day of April 1975, there shall also be levied and collected in addition to the tax levied and collected under sub-section (1), a further tax—

(a) on motor vehicles referred to in sub-clause VI of clause A * * * * of the First Schedule (not being motor vehicles manufactured at any place outside India and imported into India from such place) at a rate of 25 per centum of the amount of the tax payable in respect of such vehicles under sub-section (1); and

(b) on motor vehicles referred to in clause (a) (being motor vehicles manufactured at any place outside India and imported into India from such place) at the rate of 100 per centum of the amount of the tax payable in respect of such vehicles under sub-section (1):

Provided that nothing in this sub-section shall apply to a private service vehicle within the meaning of sub-section (1)].

5[(1B) Subject to the provisions of this Act, there shall also be levied and collected, in addition to the tax levied and collected under sub-section (1), a further tax on private goods vehicles and public goods vehicles, at such rates not exceeding those specified in the Second Schedule as may, from time to time, be fixed by the State Government, by notification in the *Official Gazette*, from the date specified in the notification.]

¹ Second proviso was added by Mah. 14 of 1974, s. 2.

² The words and figure “of Part I” were deemed always to have been deleted by Mah. 28 of 1978, s. 3(a)(iii).

³ Sub-section (1A) was inserted by Mah. 17 of 1975, Sch.

⁴ The words and figure “of Part I” were deemed always to have been deleted by Mah. 28 of 1978, s. 3(b).

⁵ Sub-section (1B) was inserted by Mah. 22 of 1979, s. 3(a).

¹[(2) For the purposes of this Act, a registered owner or any person having possession or control of a motor vehicle shall be deemed to use or keep such vehicle for use in the State unless he intimates in writing in advance to the Taxation Authority in the prescribed manner that the vehicle will not be used or kept for use in the State during any period specified in the intimation, and the Taxation Authority has, in the prescribed manner, certified that such motor vehicle was not used or kept for use in the State during the period specified in the certificate :

Provided that, where a vehicle is rendered incapable of being used or kept for use on account of any accident, mechanical defect or any other sufficient cause, which makes it impossible to give an advance intimation as aforesaid, then such intimation may be given in the prescribed manner within a period of seven days from the date of occurrence of such accident, or such other cause:]

²[Provided further that, where the intimation is received by the Taxation Authority after the commencement of the period of non-user or after the expiry of the period specified in the preceding proviso as the case may be and the whole of the period specified in the intimation has not expired prior to the date of receipt of the intimation, the Taxation Authority may recover, in full, the tax payable for the period upto the date of receipt of the intimation and certify in the prescribed manner that the motor vehicle was not used or kept for use in the State during the remaining part of the period specified in the intimation.]

³[(3) Notwithstanding anything contained in sub-section (2), even if no intimation has been given under that sub-section, the Transport Commissioner may, where he is satisfied that a motor vehicle was not used or kept for use in the State during any period, for reasons to be recorded in writing, certify that such motor vehicle was not used or kept for use in the State during the period specified in the certificate.]

Payment of tax. 4. (1) The tax leviable under section 3 shall be paid in advance by every registered owner, or any person having possession or control, of a motor vehicle, —

(i) annually, ⁴[at the rates provided by section 3] (hereinafter referred to as "the annual rate"), or

⁵[(ii) for each quarter, at one-fourth of the annual rate referred to in clause (i) plus ten per centum thereof rounded off in the manner provided in sub-section

(2) (the sum so arrived at is hereinafter referred to as "the quarterly rate"), or

(iii) for more than one quarter, at multiples of the quarterly rate ;]

⁶[(iv) for any period less than a quarter expiring on the last day of the quarter, —

(a) at the rate of one-twelfth of the annual rate of tax plus 20 per cent. thereof, where the period does not exceed one calendar month ;

(b) at the rate of two-twelfths of the annual rate of tax plus 15 per cent. thereof, where the period exceeds one calendar month but does not exceed two calendar months ; and

(c) at the quarterly rate, where the period exceeds two calendar months:]

⁷[Provided that, where the annual rate in respect of any class or classes of motor vehicles is Rs. 200 or less, the tax shall be paid either annually or for two quarters at any one time].

(2) In calculating the amount of tax due under sub-section (1) for any period
 8* * * * * the fraction of a rupee less than fifty naye paise
 shall be taken as fifty naye paise, and the fraction of a rupee exceeding fifty naye
 paise shall be taken as a rupee.

¹ Sub-section (2) was substituted by Mah. 37 of 1972, s. 3(2).

² This proviso was added by Mah. 22 of 1979, s. 3 (b).

³ Sub-section (3) shall be deemed to have been inserted with effect from the 1st April 1973, *ibid.*, s. 3(c).

⁴ These words and figure were substituted for the words and figure " at the rates fixed by the State Government under section 3 " by Mah. 17 of 1975, Sch.

⁵ Clauses (ii) and (iii) were substituted for clause (ii) by Mah. 37 of 1972, s. 4(1).

⁶ Clause (iv) was substituted by Mah. 22 of 1979, s. 4.

⁷ The proviso was added by Mah. 37 of 1972, s. 4(2).

⁸ The words " less than one year " were deleted by Mah. 43 of 1969, s. 2.

Mah. XXXVII (Amendment) Act, 1972, any tax in respect of any motor vehicle has been paid of and from such commencement, liability to pay tax in respect of that vehicle arises or has arisen from the 1st day of the month in which such vehicle is registered or registration of vehicle, etc. Provision for payment of tax from month of registration of vehicle, etc.

1972 of

IV of 1939. new registration mark is assigned to it under the Motor Vehicles Act, 1939, then there shall be paid tax in respect of such vehicle for the period for which any tax remains unpaid at the rate specified in clause (ii), (iii) or (iv), as the case may be, of sub-section (1) of section 4. The tax shall be paid within such period as may be prescribed.]

5. (1) When the tax leviable under section 3 in respect of any motor vehicle is paid, the Taxation Authority shall issue to the person paying the tax,— Issue of ** * certificate of taxation.

(a) a ²[receipt], in the prescribed form indicating therein that such tax has been paid, and

(b) a certificate of taxation, in the prescribed form, indicating therein ³[whether the motor vehicle is manufactured in India or any place outside India,] the rate at which the tax is leviable and the period for which the tax has been paid.

(2) Where a certificate of taxation has already been issued in respect of such motor vehicle, the Taxation Authority shall, on payment of tax as aforesaid, cause to be made in the certificate of taxation an entry of any such payment.

6. (1) Subject to the provisions of this section, every registered owner or person who has possession or control, of a motor vehicle used or kept for use in the State shall fill up, sign and deliver, in the manner provided in sub-section (4), a declaration and shall, along with such declaration, pay to the Taxation Authority the Tax which he appears by such declaration to be liable to pay in respect of such vehicle. Tax to be paid along with declaration.

(2) Subject to the provisions of this section, when a motor vehicle used or kept for use in the State, is altered or is proposed to be used in such manner as to render the registered owner, or person who has possession or control, of such vehicle liable to the payment of an additional tax under section 7, such owner or person shall fill up, sign and deliver in the manner provided in sub-section (4) an additional declaration and shall, along with such additional declaration (accompanied by ⁵* * * the certificate of taxation in respect of such motor or vehicle), pay to the Taxation Authority the additional tax payable under that section, which he appears by such additional declaration to be liable to pay in respect of such vehicle.

(3) Such owner, or person shall, at the time of making payment of tax under sub-section (1), or of the additional tax under sub-section (2), produce before the Taxation Authority a valid certificate of insurance, in respect of the vehicle, IV of which complies with the requirements of Chapter VIII of the Motor Vehicles 1939. Act, 1939.

(4) The declaration under sub-section (1), and an additional declaration under sub-section (2), shall be in the prescribed form, containing the prescribed particulars, and ⁶[shall (together with the certificate of taxation) be delivered] after being duly filled up and signed, within the prescribed time. The additional declaration shall indicate clearly also the nature of the alteration made in the motor vehicle, or as the case may be, the altered use to which the vehicle is proposed to be put.

¹ Section 4A was inserted by Mah. 37 of 1972, s. 5.

² This word was substituted for the word "token", *ibid.*, s. 6(a).

³ These words were inserted by Mah. 17 of 1975, Sch.

⁴ The words "tax token and" were deleted by Mah. 37 of 1972, s. 6(b).

⁵ The words "the tax token and" were deleted, *ibid.*, s. 7(1).

⁶ These words and brackets were substituted for the words "shall be delivered" by Mah. 44 of 1969, s. 3(a).

[(5) On receipt of an additional declaration together with the certificate of taxation in respect of any altered motor vehicle, the Taxation Authority may, for the purpose of ascertaining the changed rate of tax, require the vehicle to be inspected by such authority as he may specify in this behalf. On the basis of the report of inspection received by him, the Taxation Authority may assess the charged rate of tax payable in respect of such altered vehicle.

(6) On receipt of the additional tax the Taxation Authority shall [issue a receipt in respect of the additional tax], and shall suitably amend the certificate of taxation under his signature and date.]

7. Where any motor vehicle, in respect of which a tax for any period has been paid, is altered during such period, or proposed to be used during such period in such manner, as to cause the vehicle to become a vehicle in respect of which a higher rate of tax is payable, the registered owner or person who is in possession or control of such vehicle shall pay for the unexpired portion of such period since the vehicle is altered or proposed to be used, an additional tax of a sum equal to the difference between the amount of tax payable for such unexpired portion at the higher rate and the rate at which tax was paid before the alteration or use of the vehicle for that portion ^{3*} * * * *

8. (1) If the tax leviable in respect of any motor vehicle remains unpaid by any person liable for the payment thereof and such person before having paid the tax has transferred the ownership of such vehicle or has ceased to be in possession or control of such vehicle, the person to whom the ownership of the vehicle has been transferred or the person who has possession or control of such vehicle shall also be liable to pay the said tax [and interest due, if any,] to the Taxation Authority.

(2) Nothing contained in this section shall be deemed to affect the liability to pay the said tax [and interest due, if any,] of the person who has transferred the ownership or has ceased to be in possession or control of such vehicle.

8A. (1) If any tax due in respect of any motor vehicle is not paid in time as provided by or under this Act, by any person liable for the payment thereof, such person shall be liable to pay, in addition to the tax payable, an interest from the first day of the period for which the tax is due.

(2) The interest payable under sub-section (1) shall be calculated for each calendar month or part thereof, during which the tax remains unpaid.—

(i) at the rate of 1 per cent. of the amount of tax in default, if the default is reported voluntarily by him and the tax due is paid on or before the 15th day of the month following the month for which the tax becomes due ; and

(ii) at the rate of 2 per cent. of the amount of tax in default, in other cases :

Provided that, the amount of interest payable under this section shall not exceed the amount of tax in default.

(3) In calculating the amount of interest payable under sub-section (1), the fraction of a rupee less than fifty paise shall be taken as fifty paise, and the fraction exceeding fifty paise shall be taken as a rupee.

(4) The Transport Commissioner may, for reasons to be recorded in writing and subject to such conditions as may be prescribed, remit the whole or any part of the interest payable under this section in respect of any specified period.]

¹ These sub-sections were substituted for sub-section (5) by Mah. 43 of 1969, s. 3(b).

² These words were substituted for " issue a fresh tax token in place of the original token " by Mah. 37 of 1972, s. 7(2).

³ The words " and until such additional tax has been paid the Taxation Authority shall not grant a fresh tax token in respect of a vehicle so altered or proposed to be so used " were deleted, *ibid.*, s. 8.

⁴ These words were inserted by Mah. 22 of 1979, s. 5.

⁵ Section 8A was inserted, *ibid.*, s. 6.

9. ¹[(1) Where any tax is paid in advance for any period in respect of a motor vehicle and where the registered owner surrenders to the Taxation Authority ²[the certificate of taxation issued in respect of such vehicle declaring that he will not, during the whole or part of the unexpired portion of the period for which tax has been paid] use or keep for use in any public place in the State the motor vehicle from the date specified in the declaration, such owner shall, on application made in that behalf, and subject to such conditions (if any) as may be prescribed ³[and on production of a certificate of non-use of the vehicle issued by the Taxation Authority] be entitled to a refund of a sum equal to one-twelfth the annual rate of tax levied in respect of such vehicle for every complete calendar month which has not commenced.]^{4*} * * * * *

Refund of tax.

(2) Where any person has paid the tax in advance in respect of a motor vehicle, he shall be entitled, on the production of a certificate signed by ⁵[the Registering Authority stating that the application for the registration of such vehicle has been refused, or the registration thereof has been suspended or cancelled or, to a refund of the tax in full or, as the case may be, for the period for which the registration of such vehicle is suspended or stands cancelled in accordance with the provisions of sub-section (1)].

(3) Where a motor vehicle in respect of which the tax has been paid is altered or is used in such manner as to cause it to become a vehicle in respect of which the tax is leviable at a lower rate, the person who has paid such tax shall be entitled ^{6*} * * * * * on the surrender ^{7*} * * * * * the certificate of taxation to a refund of a sum equal to the difference between the amount which would be refundable to him in accordance with the provisions of sub-section (1) and the amount of the tax leviable on such vehicle at the lower rate; and the Taxation Authority ^{8*} * * * * * shall cause an entry of such refund to be made in the certificate of taxation.

(4) Notwithstanding anything contained in sub-section (1) a person shall be entitled to a refund of the tax as provided in that sub-section ⁹[if the Taxation Authority is satisfied that]—

(a) (i) such person for reasons beyond his control, is not able to surrender ^{10*} * * * * * the certificate of taxation, and

(ii) the vehicle in respect of which the refund of the tax is being claimed will not be used in any public place during the period for which such refund is claimed; ^{11*} ^{12*} * * * * *

¹ This sub-section was substituted for the original by Mah. 43 of 1969, s. 4(1).

² These words were substituted for the portion beginning with "the tax token" and ending with "for which tax has been paid" by Mah. 37 of 1972, s. 9(1)(a).

³ These words were inserted, *ibid.*, s. 9(1)(b).

⁴ The words and figures "Refund shall be granted after due verification made for the purpose for not more than 3 months at a time" were deleted by Mah. 14 of 1974, s. 3.

⁵ These words, brackets and figure were substituted by Mah. 43 of 1969, s. 4(2).

⁶ The words "on the production of a certificate signed by a Taxation Authority stating that the vehicle has been so altered or used and" were deleted, *ibid.* s. 4(3).

⁷ The words "the tax token and" were deleted by Mah. 37 of 1972, s. 9(2)(a).

⁸ The words "shall issue" to the registered owner, or person who has possession, or control of the vehicle, a fresh tax token in place of the original token, and" were deleted, *ibid.*, s. 9(2)(b).

⁹ These words were substituted for the words "on the production of a certificate signed by Taxation Authority stating that such authority is satisfied that" by Mah. 43 of 1969, s. 4(4)(a).

¹⁰ The words "the tax token or" were deleted by Mah. 37 of 1972, s. 9(3)(a).

¹¹ The word "or" was deleted by Mah. 22 of 1979, s. 7(a)(i).

¹² The word "or", clause (c) and the two provisos below clause (c) were deleted, *ibid.*, s. 7(a)(ii), (iii) and (iv).

[(4A) Where a registered owner or any person having possession or control of a motor vehicle has paid tax in excess of the amount due from him, the Taxation Authority shall, after ascertaining that no arrears of tax in respect of such vehicle for any period are due from such registered owner or person, refund the excess amount to such registered owner or person:

Provided that, if such registered owner or person sends an intimation in writing to the Taxation Authority that the amount refundable to him or any portion thereof should be appropriated towards payment of tax in respect of the vehicle for any future period specified in such intimation and submits the certificate of taxation for recording therein such payment of the tax, the Taxation Authority shall, after due verification made for the purpose, cause an entry under his signature, to be made in the certificate of taxation and shall specify therein the future period in respect of which the refundable amount or, as the case may be, the portion thereof has been appropriated for payment of tax and shall refund the balance, if any, remaining after such appropriation to such owner or person.]

[(5) Where any refund of tax in respect of any vehicle is made under this section, the Taxation Authority shall cause entry of such refund to be made in the certificate of taxation, and also of the lower rate, and the date from which, such lower rate is levied.]

Special provision for fleet-owners.

[10. In the case of a fleet-owner, the provisions of sections, 3, 4 5, 6, and 9 shall, so far as may be, apply subject to the following modification, namely:—

(1) In order to determine the amount of tax payable by a fleet-owner in respect of the year ending on the 31st day of March 1973 or for any year thereafter, the fleet-owner shall, within one month after the expiry of any such year, make and deliver to the Taxation Authority a declaration in the prescribed form stating the prescribed particulars, in respect of all transport vehicles used or kept for use by him in the State in that year. Such declaration shall be accompanied by a certificate of provisional payment of tax issued to the fleet owner under section 10 as it stood immediately before the commencement of the Bombay Motor Vehicles Tax (Amendment) Act, 1972, or as the case may be, under sub-section (2), and such other documents as may be prescribed.

Mah.
XXXVII
of 1972.

(2) The fleet-owner shall, on the basis of such declaration made and delivered under sub-section (1), make payment of an amount equivalent to the amount of tax payable in accordance with such declaration, as provisional payment of tax for the year following the year to which the declaration relates.

(3) On receipt of such declaration, the Taxation Authority shall verify the number of transport vehicles used or kept for use by the fleet owner during the year for which the tax is payable, the licensed carrying capacity in the case of stage carriages and contract carriages, the registered laden weight in the case of goods vehicles, the unladen weight in the case of other transport vehicles, and such other particulars as may be deemed necessary, and shall finally determine the amount of tax leviable at the rates fixed under sub-section (1) of section 3 on the transport vehicles of such fleet owner and communicate the same to the fleet owner by issuing a certificate of final assessment of tax for that year, within such period and in such form as may be prescribed:

Provided that, where the carrying capacity or registered laden weight of a motor vehicle of a fleet owner is at any time reduced during the year, the tax collected on such vehicle shall not exceed the amount of tax leviable on the basis of the annual rate of tax for the carrying capacity or registered laden weight of such motor vehicle before reduction.

¹ Sub-section (4A) was inserted, by Mah. 22 of 1979, s. 7(b).

² Sub-section (5) was added by Mah. 43 of 1969, s. 4(5).

³ Section 10 was substituted by Mah. 37 of 1972, s. 10.

11. (1) The proceeds of the ¹[tax levied under ²[sub-sections (1) and (1B) of section 3] and recovered under this Act] shall first be credited to the Consolidated Fund of the State, ³[and thereafter seventy-five per cent of the proceeds of the tax for each quarter,] after deducting the expenses of collection thereof not exceeding an amount equal to fifteen per centum of such proceeds ⁴[and the amount of contribution payable to local authorities under sub-section (2) in respect of that quarter] shall, under appropriation made by law in this behalf, be entered in and transferred to a separate account called the State Road Fund.

Destination and utilisation of the proceeds of tax.

(2) The State Government shall, ⁵[out of the proceeds of tax recovered,]—

(a) continue to pay annually to each local authority, a sum equal to the amount which was being paid to such local authority immediately before the commencement of this Act under the provisions of the Bombay Motor Vehicles Tax Act, 1935, or as the case may be, the Central Provinces and Berar Motor Vehicles Taxation Act, 1947;

(b) pay annually to each local board which at the commencement of this Act was levying tolls on vehicles or animals or persons and to any other local authority which at such commencement was levying or collecting tolls on motor vehicles and trailers a sum determined by the State Government, after consulting the local board or local authority concerned, as representing the net average annual income of such local board or local authority from such tolls, after deducting the cost of collection, during the three years ending on the 31st day of March 1958 plus 10 per centum of such sum;

(c) pay annually to each of the local authorities specified in the ⁶[Third Schedule] as contribution the sum mentioned against them in that Schedule :

⁷[Provided that the amount of contribution under this sub-section which was, immediately before the 1st day of May 1962, paid to an existing local board shall be paid after that date to the successor *Zilla Parishad*.]

(3) The contributions to the local authorities made under sub-section (2) shall be paid in such instalments, in such manner, and on such dates, as the State Government may, after consulting the local authorities concerned, prescribe.

(4) ⁸[The amount standing to the credit of the State Road Fund], shall be expended in the prescribed manner solely on the construction, improvement and maintenance of new and existing roads including roads vesting in, belonging to, or managed by any local authority.

(5) The amount transferred to the State Road Fund under sub-section (1), and contributions made under sub-section (2), shall be charged on the Consolidated Fund of the State.

Explanation.—For the purposes of sub-section (4), “road” includes the slopes, berms and side drains of a road, all bridges, culverts and causeways built on or across a road and foot-ways.

¹ These words were substituted for the words “tax recovered under this Act” by Mah. 17 of 1975, Sch.

² These words, brackets, figures and letter were substituted for “sub-section (1) of section 3” by Mah. 22 of 1979, s.9(a)(i).

³ These words were substituted for “and thereafter the proceeds of the tax for each quarter”, *ibid.*, s.9(a)(ii).

⁴ These words, brackets and figure were inserted by Mah. 43 of 1969, s. 6(a).

⁵ These words were substituted for the words “out of the State Road Fund”, *ibid.*, s. 6(b)(i).

⁶ These words were substituted for the words “Second Schedule” by Mah. 22 of 1979, s. 9(b).

⁷ This proviso was added by Mah. 43 of 1969, s. 6(b)(ii).

⁸ These words were substituted for the words, figure and brackets “The balance of the proceeds of the tax after payment of contributions under sub-section (2)”, *ibid.*, s. 6(c).

Arrears of ¹12. [Any tax or interest] due, and not paid as provided by or under this Act shall, subject to the other provisions of this Act, be recoverable in the same manner as an arrear of land revenue.

²[tax and interest] recoverable as arrear of land revenue.

Restrictions on use of motor vehicles in certain cases. ³[12-A. No motor vehicle used or kept for use in the State shall be used on any road in the State in case any tax payable in respect thereof remains unpaid for more than thirty days after it has become due under the provisions of this Act, until ⁴[the tax and interest, if any, due] is paid.

Power to seize and detain motor vehicle in cases of non-payment of tax. 12-B. Without prejudice to the provisions of sections 12, 12A, and 16, where any tax due in respect of any vehicle has not been paid as specified in section 4, such officer not lower in rank than that of an Inspector of Motor Vehicles of the Motor Vehicles Department or an Inspector of Police of the Police Department, as the State Government may empower in this behalf, may, subject to rules made in this behalf, seize and detain the motor vehicle in respect of which the tax is due under this Act, and for this purpose, take or cause to be taken all steps for the proper maintenance and safe custody of the vehicle, ⁵[until the tax and interest, if any, due] in respect of the vehicle is paid and may provide for charges, if any, to be recovered for the custody and maintenance of the vehicle.]

Exemptions. 13. (1) All motor vehicles designed and used solely for agricultural operations on farms or farm lands, shall be exempt from the payment of the tax.

(2) The State Government may, ⁶* * * * * by notification in the *Official Gazette*, exempt either totally or partially any class of motor vehicles other than those falling under sub-section (1), or any motor vehicles belonging to any class of persons, ⁷[or any motor vehicle used solely for or in furtherance of any charitable purpose ⁸[or any motor vehicle used for rendering relief to the public in cases of fire, flood, earthquake, drought or other natural calamities], from the payment of the tax ⁹[subject to such conditions, if any, as may be specified in such notification]:

¹⁰[Provided that, where the motor vehicle is used for rendering relief to the public in such natural calamities, the State Government may exempt it from payment of tax retrospectively for any period or periods during which such vehicle was used for rendering relief to the public in such natural calamities.]

¹¹[(3) Any person claiming exemption from the payment of tax under this section shall apply to the Taxation Authority, within whose jurisdiction the motor vehicle in respect of which such exemption is claimed, is used or kept for use, in such form and manner and within such time, as may be prescribed.]

¹ These words were substituted for the words "Any tax" by Mah. 22 of 1979 s. 10(a).

² These words were substituted for the word "tax", *ibid.*, s. 10(b).

³ Sections 12-A and 12-B were inserted by Mah. 43 of 1969, s. 7.

⁴ These words were substituted for the words "the tax" by Mah. 22 of 1979, s. 11.

⁵ These words were substituted for the words "until the tax due", *ibid.*, s. 12.

⁶ The words "subject to the provisions of any rule made in that behalf" were deleted by Mah. 37 of 1972, s. 12(1)(a).

⁷ These words were inserted by Mah. 43 of 1969, s. 8(1).

⁸ These words were inserted by Mah. 22 of 1979, s. 13(a).

⁹ These words were added by Mah. 37 of 1972, s. 12(1)(b).

¹⁰ The proviso was added by Mah. 22 of 1979, s. 13(b).

¹¹ Sub-section (3) was inserted by Mah. 37 of 1972, s. 12(2).

Explanation 1 [1].—For the purpose of this section the expression “ agricultural operation ” means tilling, sowing, harvesting, crushing of agricultural produce, or any other similar operation carried out for the purpose of agriculture ²[and includes use of the vehicle from the place of residence of its owner or from the garage or place of repairs to his farm, and from the farm to any of the places aforesaid;] ³[and also include use of the vehicle from the place of purchase to the registering office and to the owner’s residence, garage, place of repairs or farm, as the case may be ;] but does not include the transportation of persons or materials for the purpose of agriculture, or the transportation of agricultural produce.

⁴[*Explanation 2*.—For the purposes of this section, charitable purpose includes—

- (1) relief of poverty or distress,
- (2) medical relief,
- (3) education,
- (4) religious teaching or worship,
- (5) advancement of other objects of general public utility.]

14. (1) Any person, who is aggrieved by any order of a Taxation Authority, may Appeal. file an appeal before such person or authority, in such manner, within such time, and on payment of such fees, as may be prescribed.

(2) The appeal shall be heard and decided in such manner as may be prescribed.

⁵[14A. (1) The State Government or the ⁶[Transport Commissioner] ^{7*} * Revision. Secretary to Government, designated by the Government in this behalf may, *suo motu* or on application, call for and examine the record of any order made by any Taxation Authority under this Act and pass such order thereon as it or he thinks just and proper :

Provided that, no application under this section shall be entertained if it is not made within a period of one hundred and twenty days from the date of the order :

Provided further that, before rejecting any application for the revision of any such order, the State Government, the ⁶[Transport Commissioner] or, as the case may be, the officer designated shall record reasons for such rejection.

(2) No order shall be passed under this section which is likely to affect any person adversely unless such person is given reasonable opportunity of being heard by the State Government, the ⁶[Transport Commissioner] or, as the case may be, the officer designated.

(3) Where any person could have appealed under section 14 and no appeal has been filed by him, no proceedings in revision under this section shall be entertained upon the application of such person.]

15. Any police officer, or officer of the Motor Vehicle Department in uniform, not below such rank as may be prescribed by the State Government in this behalf, may—

(a) enter, at any time between sunrise and sunset, any premises where he has reason to believe that a motor vehicle is kept, or

Power of Police Off and the Motor Vehicles Departme Officers.

¹ This *Explanation* was re-numbered as *Explanation 1* by Mah. 43 of 1969, s. 8(2).

² These words were inserted, *ibid.*, s. 8(2)(a).

³ These words shall be deemed always to have been inserted by Mah. 22 of 1977, s. 2.

⁴ This *Explanation* was added by Mah. 43 of 1969, s. 8(2)(b).

⁵ Section 14A was inserted, *ibid.*, s. 9.

⁶ These words were substituted for “ Director of Transport ” by Mah. 37 of 1972, s. 13(1). Section 13 (2) of Mah. 37 of 1972 reads as under :—

“(2) Any reference by whatever form of words to the Director of Transport in any law for the time being in force, or in any instrument or document shall, after the commencement of the Bombay Motor Vehicles Tax (Amendment) Act, 1972, be construed as a reference to the Transport Commissioner ; and in all suits and other legal proceedings before any Court, Tribunal or Authority pending on such commencement in which or to which the Director of Transport is a party the Transport Commissioner shall be deemed to be substituted therefor ”.

⁷ The words “ appointed as such by the State Government ,” were deleted by Mah. 22 of 1979, s. 14.

(b) require the driver of any motor vehicle in any public place to stop such vehicle and cause it to remain stationary so long as may reasonably be necessary, for the purpose of satisfying himself that the amount of the tax due in accordance with the provisions of this Act in respect of such vehicle, has been paid.

16. (1) Whoever,—

(a) as a registered owner or otherwise, has the possession or control of any motor vehicle used or kept for use in the State without having paid the amount of the tax, ¹[or interest,] due in accordance with the provisions of this Act in respect of such vehicle, or

(b) delivers a declaration or additional declaration wherein the particulars required by or under this Act to be therein set forth are not fully and truly stated, or

(c) obstructs any officer in the exercise of the powers conferred by clause (a) of section 15 or fails to stop the motor vehicle when required so to do by such officer under clause (b) of that section, shall, on conviction, be punished—

(i) with fine which shall not be less than a sum ²[equal to the tax, payable in respect of such vehicle for two quarters,] and which may extend to a sum equal to the annual tax payable in respect of such vehicle ; and

(ii) in the event of such person having been previously convicted of an offence under this section, with fine which shall not be less than a sum ³[equal to the annual tax payable in respect of such vehicle,] and which may extend to a sum equal to twice the annual tax payable in respect of such vehicle.

(2) The amount of ⁴[any tax and interest] due shall be recoverable as if it were a fine.

⁵[(3) No prosecution for an offence under clause (a) of sub-section (1) shall be commenced against any person who has paid in full the amount of tax due from him under section 3 and the interest, if any, due from him under section 8A.]

17. Whoever contravenes any of the provisions of this Act, if no other penalty is elsewhere provided therein for such a contravention, shall, on conviction, be ⁷[punished with fine which shall, except for special reasons to be recorded, not be less than fifty rupees and which may extend to two hundred rupees, and in the event of such person having been previously convicted of the same offence, with fine which shall not be less than one hundred rupees and which may extend to four hundred rupees].

18. (1) The prescribed officer may * * * after the institution of proceedings for any offence punishable under clause (a) of sub-section (1) of section 16, accept from any person charged with such offence by way of composition thereof such sum of money as may be prescribed, provided that the sum is paid within the prescribed time.

(2) On payment by such person of such sum together with the amount of ⁹[tax and interest] (if any), due, such person, if in custody, shall be set at liberty, and if any proceedings in any criminal court have been instituted against such person in respect of the offence the composition shall be deemed to amount to an acquittal, and no further criminal proceedings shall be taken against such person in respect of such offence.

¹ These words were substituted for the words " or additional tax," by Mah. 22 of 1979, s. 15(a)(i).

² These words were substituted for the words " equal to the quarterly tax payable in respect of such vehicle," *ibid.*, s. 15(a)(ii).

³ These words were substituted for the words " equal to the tax payable in respect of such vehicle for two quarters," *ibid.*, s. 15(a)(iii).

⁴ These words were substituted for the words " any tax ", *ibid.*, s. 15(b).

⁵ Sub-section (3) was inserted, *ibid.*, s. 15(c).

⁶ These words were substituted for the word " tax," *ibid.*, 15(d).

⁷ These words were substituted by Mah. 43 of 1969, s. 10.

⁸ The words " either before or " were deleted by Mah. 22 of 1979, s. 16(a).

⁹ These words were substituted for the word " tax " *ibid.*, s. 16(b).

Penalty for possession or control of motor vehicle without payment of [tax and interest,] for incomplete and untrue declaration, etc.

Other penalties.

Compound- ing of offences.

19. No court inferior to that of a Presidency Magistrate or a Magistrate of the Trial of offences. ¹[First Class] shall try an offence punishable under this Act.

20. (1) Except as provided in, the Bombay Ferries and Inland Vessels Act, Bom. Bar to levy tolls, etc., on motor vehicles. 1868, of that Act as applied to the Kutch area of the State of Bombay, or the II of 1868. Hyderabad Ferries Act, or the Northern India Ferries Act, 1878, on and after Hyd. Act No. II of 1314-F. XI of 1878. the commencement of this Act, no tolls shall be levied and collected—

(a) on any vehicle, animal or person by the State Government or by any local board,

(b) on any motor vehicle, by any other local authority :

²[Provided that, the State Government may levy and collect tolls on motor vehicles and trailers drawn by such vehicles ³[passing over any bridge or through any tunnel] including any approach road thereto (being a bridge ⁴[or tunnel]) constructed, reconstructed, or repaired after the commencement of the Bombay Motor Vehicles Tax (Amendment) Act, 1969 and in respect of which the capital cost incurred is not less than ten lakhs of rupees or being a bridge ⁴[or tunnel] which in the opinion of the State Government is of special service to the public] at such rate and for such period as the State Government may, by notification in the *Official Gazette*, specify in this behalf, but so however, that not more than the capital cost of such construction, reconstruction or ⁵[repairs of bridge or the tunnel and expenses of collection of toll are recovered] within such period as that Government may determine.]

(2) Notwithstanding anything contained in any law for the time being in force, but subject to the provisions of sub-section (1) and this sub-section, no local authority shall, after the commencement of this Act, impose or increase any taxes on motor vehicles :

Provided that—

(a) any taxes, other than tolls, on motor vehicles which immediately before the commencement of this Act were being lawfully levied by any local authority, may continue to be levied and collected until provision to the contrary is made by the State Legislature by law ;

(b) nothing in this sub-section shall affect the power of any local authority to impose, increase or recover in respect of motor vehicles a tax falling under entry 52 in List II in the Seventh Schedule to the Constitution.

21. (1) Where, before the commencement of this Act, the collection of tolls has Modification of leases. been leased to any person under any law (other than the Bombay Ferries and Inland Vessels Act, 1868, or that Act as applied to the Kutch area of the State of Bombay, Bom. II of 1868. or the Hyderabad Ferries Act, or the Northern India Ferries Act, 1878), Hyd. Act No. II of 1314-F. XI of 1878. for the time being in force, 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 authority concerned or to the 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 authority 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 decided by the Collector of the district, and any such dispute arising between the State Government and their lessee shall be decided by such authority as may be prescribed. The decision of the Collector or, as the case may be, of the prescribed authority, shall be final.

¹ These words were substituted for the words " Second Class " by Mah. 43 of 1969, s. 11.

² This proviso was added, *ibid.*,

³ These words were substituted for the words " on any bridge " by Mah. 14 of 1974, s. 5(i).

⁴ These words were inserted, *ibid.*, s. 5(ii).

⁵ These words were substituted for the words " repairs of the bridge is recovered ". *ibid.*, s. 5(iii).

22. No prosecution, suit or other proceeding shall lie against any person for any- Protection for *bona fide* acts.
 thing in good faith done or intended to be done under this Act.

[22-A. Subject to such conditions and restrictions as may be prescribed by Delegation.
 the State Government, the Taxation Authority may, by order in writing, delegate all or any of its powers, functions and duties under this Act, to any officer not below the rank of a Deputy Accountant in the Motor Vehicles Department.]

23. (1) The State Government may, subject to the condition of previous Power to make rules.
 publication, make rules for carrying out the purposes of this Act.

(2) In particular and without prejudice to the generality of the foregoing provision, the State Government may make rules for all or any of the following matters, namely :—

(a) to prescribe the manner in which the tax shall be paid ;

(b) to prescribe the manner of certifying under sub-section (2) of section 3 ;

(c) to prescribe the form of the ²[receipt] and certificate of taxation under section 5 ³[and to provide for the issue of a duplicate of a * * * certificate of taxation which is lost, destroyed or mutilated and the fee to be charged therefor] ;

(d) to prescribe the form of declaration and additional declaration, the particulars to be stated therein, and the time within which the declarations should be delivered under section 6 ;

(e) to regulate the manner in which refund of tax may be claimed under section 9 ;

⁵[(f) to prescribe the form of declaration, the particulars to be stated therein, the other documents which should accompany such declaration, the period within which and the form in which a certificate of final assessment of tax should be issued, and the manner in which and the time within which difference of tax due may be paid or refunded to, the fleet owner, under section 10 ;]

(g) to prescribe the instalments of contribution and the manner in which and the dates on which they shall be paid under section 11 and the manner in which, ⁶[the amount standing to the credit of the State Road Fund] shall be expended under that section ;

⁷[(g-i) to prescribe the rules subject to which motor vehicles may be seized and detained under section 12-B ;]

⁸[(h) to prescribe the form and manner in which and the time within which, an application for exemption under sub-section (3) of section 13 may be made to the Taxation Authority ;]

(i) to prescribe the authority before which, the manner in which, the time within which, and the fee on payment of which, an appeal may be filed, and the manner in which such appeal shall be heard and decided, under section 14 ;

¹ Section 22A was inserted by Mah. 43 of 1969, s. 13.

² This word was substituted for "tax token" by Mah. 37 of 1972, s. 14(1)(i).

³ These words were added by Mah. 43 of 1969 s. 14(a)(i).

⁴ The words "tax token or" were deleted by Mah. 37 of 1972, s. 14(1)(ii).

⁵ Clause (f) was substituted, *ibid.*, s. 14 (2).

⁶ These words were substituted for the words "the proceeds of the tax" by Mah. 43 of 1969, s. 14 (a)(iii).

⁷ Clause (g-i) was inserted, *ibid.*, s. 14(a)(iv).

⁸ Clause (h) was substituted by Mah. 37 of 1972, s. 14(3).

(j) to prescribe the rank of officer who may exercise powers under section 15 ;
 (k) to prescribe the amount of penalty payable under sub-section (1) of section 18, the manner in which, the time within which, and the officer to whom, such penalty shall be paid under that section, ²[and to make provision for waiving or reducing penalty in suitable cases] ;

(l) to prescribe the authority which shall decide the dispute between the State Government and their lessee under sub-section (2) of section 21 ;

²[(l-1) to prescribe the conditions and restrictions subject to which the Taxation Authority may delegate its powers, functions and duties under section 22-A ;]

* * * * *

(n) to provide for the supply of information regarding payment of tax and prescribe a fee therefor ;

(o) any other matter which may be prescribed.

(3) A rule made under this section may provide that the contravention of any of the provisions which are specified in such rule shall be punishable with fine which may extend to two hundred rupees.

(4) All rules made under this section shall be published in the *Official Gazette*.

⁴[(5) Every rule made under this section shall be laid, as soon as may be after, it is made, before each House of the State Legislature while it is in session for a total period of thirty days which may be comprised in one session or in two successive sessions, and, if before the expiry of the session in which it is so laid or the session immediately following both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, and notify such decision in the *Official Gazette*, the rule shall from the date of such notification have effect, only in such modified form or be of no effect, as the case may be, so however, that any such modification or annulment shall be without prejudice to the validity of anything previously done or omitted to be done under that rule.]

Repeal and savings.

24. On the commencement of this Act, the following laws, that is to say :—

(i) the Bombay Motor Vehicles Tax Act, 1935,

Bom.
XXXIV
of 1935.

(ii) the Bombay Motor Vehicles Tax Act, 1935, as extended to the Kutch area of the State of Bombay,

Bom.
XXIV
of 1935.

(iii) the Central Provinces and Berar Motor Vehicles Taxation Act, 1947,

C. P. and
Berar
Act VI
of 1947

(iv) the Saurashtra Motor Vehicles Tax Ordinance, 1948,

Sau. Ord.
No.
XLIX
of 1948.

(v) the Hyderabad Motor Vehicles Taxation Act, 1955,

Hyd.
Act VI
of 1955.

shall be repealed :

- ¹ These words were added by Mah. 43 of 1969, s. 14 (a)(v).
² Clause (l-1) was inserted, *ibid.*, s. 14(a) (vi).
³ Clause (m) was deleted by Mah. 37 of 1972, s. 14(4).
⁴ Sub-section (5) was inserted by Mah. 43 of 1969, s. 14(b).

Provided that such repeal shall not affect—

(a) the previous operation of any law so repealed, or anything duly done or suffered thereunder;

(b) any right, privilege, obligation or liability acquired, accrued or incurred under any law so repealed;

(c) any penalty, forfeiture or punishment incurred in respect of any offence committed against any law so repealed; or

(d) any investigation, legal proceedings or remedy in respect of any such right, privilege, obligation, liability, penalty, forfeiture or punishment as aforesaid;

and any such investigation, legal proceeding or remedy may be instituted, continued or enforced, and any such penalty, forfeiture and punishment may be imposed, as if this Act had not been passed:

Bom. XXX-IV of 1935. Provided further that, subject to the preceding proviso, anything done or any action taken (including any rules made under the Bombay Motor Vehicles Tax Act, 1935 but, not rules, made under any other law hereby repealed, or any notifications or orders issued, rate of tax fixed, the levy, assessment whether provisional or final and collection of tax made, tax token or certificate of taxation issued or surrendered, exemptions granted, application for refund of tax made or refund paid declarations delivered), under any such law shall, in so far as it is not inconsistent with the provisions of this Act, be deemed to have been done or taken under the corresponding provisions of this Act, and shall continue to be in force accordingly, unless and until superseded by anything done or any action taken under this Act.

Mah. XXII of 1979. Mah. XXX-III of 1962. ¹[25. On the commencement of the Bombay Motor Vehicles Tax (Amendment) and Maharashtra Tax on Goods (Carried by Road) (Repeal) Act, 1979, the Maharashtra Tax on Goods (Carried by Road) Act, 1962, shall stand repealed: **Repeal of Mah. XXX-III of 1962 and savings.**

Provided that, such repeal shall not affect—

(a) the previous operation of the Act so repealed, or anything duly done or suffered thereunder;

(b) any right, privilege, obligation or liability acquired, accrued or incurred under the Act so repealed;

(c) any penalty, forfeiture or punishment incurred in respect of any offence committed against the Act so repealed; or

(d) any investigation, legal proceeding or remedy in respect of any such right, privilege, obligation, liability, penalty, forfeiture or punishment as aforesaid;

and any such investigation, legal proceeding or remedy may be instituted, continued or enforced, and any such penalty, forfeiture and punishment may be imposed, as if this section had not been enacted:

Provided further that, subject to the preceding proviso, anything done or any action taken under the Act so repealed shall, in so far as it is not inconsistent with the provisions of this Act, be deemed to have been done or taken under the corresponding provisions of this Act, and shall continue to be in force accordingly, unless and until superseded by anything done or any action taken under this Act.]

FIRST SCHEDULE

(See section 3)

	Maximum Annual Rate of tax Rs.
¹ * * * *	
A. Motor Vehicles fitted solely with pneumatic tyres.—	
² I. Motor cycles and tricycles (including motor-scooters and cycles with attachment for propelling the same by mechanical power)—	
(a) Cycles not exceeding 50 Kgs. in weight unladen..	36
(b) Cycles not exceeding 100 Kgs. in weight unladen..	72
(c) Cycles exceeding 100 Kgs. in weight unladen ..	96
(d) Tricycles	96
(e) Cycles or tricycles used for drawing a trailer or side car.	30, in addition to the rates specified above.
II. Motor vehicles not exceeding 250 Kgs. in weight unladen adapted and used for invalids.	5
III. Motor vehicles (including tricycles) used for the carriage of goods or materials—	
(a) Vehicles the registered laden weight of which does not exceed 750 Kgs.	200
(b) Vehicles the registered laden weight of which exceeds 750Kgs. but does not exceed 1,500 Kgs.	360
(c) Vehicles the registered laden weight of which exceeds 1,500 Kgs. but does not exceed 3,000 Kgs.	520
(d) Vehicles the registered laden weight of which exceeds 3,000 Kgs. but does not exceed 4,500 Kgs.	720
(e) Vehicles the registered laden weight of which exceeds 4,500 Kgs. but does not exceed 6,000 Kgs.	960
(f) Vehicles the registered laden weight of which exceeds 6,000 Kgs. but does not exceed 7,500 Kgs.	1,200
(g) Vehicles the registered laden weight of which exceeds 7,500 Kgs.	The rate specified in (f) above plus Rs. 100 for every 250 Kgs. or part thereof in excess of 7,500 Kgs.

Provided that, where a tax on motor vehicles is levied by any local authority, the maximum rates for motor vehicles registered for use solely within the limits of such local authority shall be two-thirds of the aforesaid maximum rates.]

¹ The heading "Part I—Motor vehicles using motor spirit" was deemed always to have been deleted by Mah. 28 of 1978, s. 4(a).

² These clauses were substituted for clauses I, II and III by Mah. 51 of 1965, s. 4(a).

FIRST SCHEDULE—*contd.*

	Maximum Annual Rate of Tax.
	Rs.
IV. Motor vehicles (including tricycles) plying for hire and used for the carriage of passengers—	
(a) Vehicles licensed to carry in all not more than two passengers.	120
(b) Vehicles licensed to carry in all more than two but not more than four passengers.	240
(c) Vehicles licensed to carry more than four passengers:	The rate specified in (b) above plus Rs. 80 for every passenger in addition to four passengers, which the vehicle is so licensed to carry.

Maximum Annual
Rate of tax

Rs.

Provided that where a tax on motor vehicles is levied by any local authority, the maximum rates for motor vehicles registered for use within the limits of such local authority shall be two-thirds of the aforesaid maximum rates.

¹[*Explanation.*—Where not more than two children below the age of twelve years are permitted to be carried in a motor cab in addition to the number of passengers which the vehicle is licensed to carry, the child or children so carried shall not be reckoned as passengers.]

V. Breakdown Vans used for towing disabled vehicles .. 200

²[V-A. (1) Tractors, whether or not fitted with any equipment described in (2) below; and

(2) any motor vehicles which are not intended to carry passengers, goods or other load, and which are fitted with any equipment such as cranes, compressors or projectors, and are used for any special services or purposes,—

(a) Vehicles not exceeding 750 Kgs. in weight, unladen .. 150

(b) Vehicles exceeding 750 Kgs. but not exceeding 1,500 Kgs. in weight, unladen. 225

(c) Vehicles exceeding 1,500 Kgs. but not exceeding 2,250 Kgs. in weight, unladen. 300

(d) Vehicles exceeding 2,250 Kgs. in weight, unladen .. The rate specified in (c) above plus Rs. 75 for every 250 Kgs. or part thereof in excess of 2,250 Kgs.]

³[VI. Motor vehicles other than those liable to tax under the foregoing provisions of the Schedule—

(a) Vehicles not exceeding 750 Kgs. in weight, unladen. 120

(b) Vehicles exceeding 750 Kgs. but not exceeding 1,500 Kgs. in weight, unladen. 180

(c) Vehicles exceeding 1,500 Kgs. but not exceeding 2,250 Kgs. in weight, unladen. 240

⁴[(d) Vehicles exceeding 2,250 Kgs. in weight, unladen, permitted to carry fifteen or less number of persons, including the driver. 400

¹ This Explanation was added by Mah. 37 of 1972, s. 15.

² Clause VA was inserted by Mah. 6 of 1979, s. 2 (I).

³ This clause was substituted for clause VI by Mah. 51 of 1965, s. 4 (b).

⁴ Paragraphs (d) and (e) were substituted for the original by Mah. 6 of 1979, s. 2 (ii).

Maximum Annual
Rate of tax

Rs.

(e) Vehicles exceeding 2,250 Kgs. in weight, unladen, permitted to carry more than fifteen persons, including the driver.

The rate specified in (d) above, plus Rs. 10 per person in excess of fifteen persons.]

VII. ¹[Tax payable in respect of a trailer drawn by a motor vehicle]—

(i) for each trailer when the trailer is used for the carriage of goods.

The rates specified in clause III in respect of motor vehicles used for the carriage of goods or materials.

(ii) for each trailer when used for the carriage of passengers.

The rates specified in clause IV in respect of motor vehicles plying for hire and used for the carriage of passengers.

(iii) for each trailer when the trailer is used for any other purpose.

40

* * * * *

B. Motor vehicles other than those fitted solely with pneumatic tyres.

The rates shown in Class A plus 50 per centum.

C. Dealers in, or manufacturers of, motor vehicles,—

For a general licence—

in respect of each motor vehicle

100

* * * * *

¹ These words were substituted for the words "Additional tax payable in respect of motor vehicles used for drawing trailers" by Mah. 43 of 1969, s. 16 (b) (j).

² The proviso was deleted, *ibid*, s. 16(b) (ii).

³ The heading "Part II—Motor vehicles using fuel other than motor spirit" and the entry opposite this heading was deemed always to have been deleted by Mah. 28 of 1978, s 4 (b).

¹[SECOND SCHEDULE

[See section 3(1B)]

Carrying capacity of the vehicles, i. e., the difference between registered laden weight and unladen weight	Maximum Annual Rate of Tax	
	Private Goods Vehicles	Public Goods Vehicles
1	2	3
	Rs.	Rs.
1. Not exceeding 2 metric tonnes	210·00	420·00
2. Exceeding 2 metric tonnes but not exceeding 3 metric tonnes.	300·00	600·00
3. Exceeding 3 metric tonnes but not exceeding 4 metric tonnes.	420·00	840·00
4. Exceeding 4 metric tonnes but not exceeding 5 metric tonnes.	510·00	1,020·00
5. Exceeding 5 metric tonnes but not exceeding 6 metric tonnes.	570·00	1,140·00
6. Exceeding 6 metric tonnes but not exceeding 7 metric tonnes.	630·00	1,260·00
7. Exceeding 7 metric tonnes but not exceeding 8 metric tonnes.	690·00	1,380·00
8. Exceeding 8 metric tonnes but not exceeding 9 metric tonnes.	720·00	1,440·00
9. Exceeding 9 metric tonnes but not exceeding 10 metric tonnes.	780·00	1,560·00
10. Exceeding 10 metric tonnes	840·00	1,680·00]

¹ Second Schedule was inserted by Mah. 22 of 1979, s. 18.

[THIRD SCHEDULE]

[See section 11(2)(c)]

Name of local body	Amount to be paid
	Rs.
Bhor Municipality	1,679
Himmatnagar Municipality	379
Idar Municipality	61
Santrampur Municipality	938
Jawhar Municipality	3,377
Phaltan Municipality	864
Mangalwedha Municipality	2,828
Sangli Municipality	6,455
Budhgaon Village Panchayat	3,469
Kurundwad Municipality	361
Gandevi Municipality	705
Billimora Municipality	300
Navsari Municipality	5,576
Unjha Municipality	275
Mehsana Municipality	145
Baroda Municipality	4,363
Dabhoi Municipality	121
Dehgam Municipality	200
Murud Municipality	235
Shrivardhan Municipality	181
Kolhapur Municipality	15,485
Ichalkaranji Municipality	189
Vadgaon Municipality	1,614
Gadhingalaj Municipality	364
Malkapur Municipality	497
Miraj Municipality	1,000
District Local Board, Kolhapur	2,07,007

¹ This heading was substituted for the heading "SECOND SCHEDULE" by Mah. 22 of 1979, s. 19.



महाराष्ट्र शासन राजपत्र

असाधारण
प्राधिकृत प्रकाशन

गुरुवार, मे ४, २००६/वैशाख १४, शके १९२८

स्वतंत्र संकलन म्हणून फाईल करण्यासाठी या भागाला वेगळे पृष्ठ क्रमांक दिले आहेत.

भाग आठ

महाराष्ट्र विधानमंडळाचे अधिनियम व राज्यपालांनी प्रख्यापित केलेले अध्यादेश व केलेले विनियम आणि विधि व न्याय विभागाकडून आलेली विधेयके (इंग्रजी अनुवाद).

In pursuance of clause (3) of article 348 of the Constitution of India, the following translation in English of the Bombay Motor Vehicles Tax (Second Amendment) Act, 2006 (Mah. Act No. XIV of 2006), is hereby published under the authority of the Governor.

By order and in the name of the Governor of Maharashtra,

A. M. SHINDEKAR,
Secretary to Government,
Law and Judiciary Department.

MAHARASHTRA ACT No. XIV OF 2006.

(First published, after having received the assent of the Governor, in the "Maharashtra Government Gazette" on the 4th May 2006.).

An Act further to amend the Bombay Motor Vehicles Tax Act, 1958.

Bom. WHEREAS it is expedient further to amend the Bombay Motor
LXV Vehicles Tax Act, 1958, for the purposes hereinafter appearing ; it is
of hereby enacted in the Fifty-seventh Year of the Republic of India
1958. as follows :—

1. (1) This Act may be called the Bombay Motor Vehicles Tax (Second Amendment) Act, 2006.

Short title
and
commencement.

(३३६)

[किंमत : रुपये ९.००]

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

Amendment of First Schedule to Bom. LXV of 1958. **2.** In the FIRST SCHEDULE to the Bombay Motor Vehicles Tax Act, 1958 (hereinafter referred to as "the principal Act"), in clause C, in column (2), for the figures "300" the figures "10,000" shall be substituted. Bom. LXV of 1958.

Amendment of Third Schedule to Bom. LXV of 1958. **3.** In the THIRD SCHEDULE to the principal Act, in Part I, in column (2), for the figure and words "4% of the cost of vehicle" the figure and words "7% of the cost of vehicle" shall be substituted.



महाराष्ट्र शासन राजपत्र

असाधारण

प्राधिकृत प्रकाशन

मंगळवार, मे २३, २००६ / ज्येष्ठ २, शके १९२८

स्वतंत्र संकलन म्हणून फाईल करण्यासाठी या भागाला वेगळे पृष्ठ क्रमांक दिले आहेत.

भाग आठ

महाराष्ट्र विधानमंडळाचे अधिनियम व राज्यपालांनी प्रख्यापित केलेले अध्यादेश व केलेले विनियम आणि विधि व न्याय विभागाकडून आलेली विधेयके (इंग्रजी अनुवाद).

In pursuance of clause (3) of article 348 of the Constitution of India, the following translation in English of the Bombay Motor Vehicles Tax (Amendment) Act, 2006 (Mah. XXII of 2006), is hereby published under the authority of the Governor.

By order and in the name of the Governor of Maharashtra,

A. M. SHINDEKAR,
Secretary to Government,
Law and Judiciary Department.

MAHARASHTRA ACT No. XXII OF 2006.

(First published, after having received the assent of the Governor in the "Maharashtra Government Gazette", on the 23rd May 2006.)

An Act further to amend the Bombay Motor Vehicles Tax Act, 1958.

Bom. LXXV of 1958. WHEREAS it is expedient further to amend the Bombay Motor Vehicles Tax Act, 1958, for the purposes hereinafter appearing ; it is hereby enacted in the Fifty-seventh Year of the Republic of India as follows:—

1. This Act may be called the Bombay Motor Vehicles Tax (Amendment) Act, 2006. Short title.

(३६४)

भाग आठ-७८

[किंमत : रुपये ९.००]

Amendment
of First
Schedule to
Bom. LXV of
1958.

2. In the FIRST SCHEDULE to the Bombay Motor Vehicles Tax Act, 1958, in clause A,—

Bom.
LXV
of
1958.

(a) in sub-clause IV,—

(i) in entry (1),—

(A) in sub-entry (a), in column 2, for the figures "250" the figures "1,000" shall be substituted ;

(B) in sub-entry (b), in column 2, for the figures "350" the figures "1,200" shall be substituted ;

(C) in sub-entry (c), in column 2, for the figures "450" the figures "1,600" shall be substituted ;

(D) in sub-entry (d), in column 2, for the figures "550" the figures "2,000" shall be substituted ;

(E) in sub-entry (e), in column 2, for the figures "650" the figures "2,400" shall be substituted ;

(F) in sub-entry (f), in column 2, for the figures "200" the figures "3,000" shall be substituted ;

(ii) in entry (1A),—

(A) in sub-entry (a),—

(I) in clause (i), in column 2, for the figures "375" the figures "1,500" shall be substituted ;

(II) in clause (ii), in column 2, for the figures "500" the figures "2,000" shall be substituted ;

(B) in sub-entry (b), in column 2, for the figures "750" the figures "3,000" shall be substituted ;

(iii) in entry (2), in column 2, for the figures "100" the figures "500" shall be substituted ;

(iv) in entry (3),—

(A) in sub-entry (a), in column 2, for the figures "2,000" the figures "5,000" shall be substituted ;

(B) in sub-entry (b), in column 2, for the figures "5,000" the figures "10,000" shall be substituted ;

(C) in sub-entry (c), in column 2, for the figures "8,000" the figures "15,000" shall be substituted ;

(b) in sub-clause IV-A,—

(i) in entry (a), in column 2, for the figures "2,000" the figures "5,000" shall be substituted ;

(ii) in entry (b),—

(A) in sub-entry (i), in column 2, for the figures "1,000" the figures "2,500" shall be substituted ;

(B) in sub-entry (ii), in column 2, for the figures "500" the figures "1,000" shall be substituted.



महाराष्ट्र शासन राजपत्र

असाधारण

प्राधिकृत प्रकाशन

शुक्रवार, डिसेंबर २९, २००६ / पौष ८, शके १९२८

स्वतंत्र संकलन म्हणून फाईल करण्यासाठी या भागाला वेगळे पृष्ठ क्रमांक दिले आहेत.

भाग आठ

महाराष्ट्र विधानमंडळाचे अधिनियम व राज्यपालांनी प्रख्यापित केलेले अध्यादेश व केलेले विनियम आणि विधी व न्याय विभागाकडून आलेली विधेयके (इंग्रजी अनुवाद).

In pursuance of clause (3) of article 348 of the Constitution of India, the following translation in English of the Bombay Motor Vehicles Tax (Third Amendment) Act, 2006 (Mah. Act No. XLIV of 2006), is hereby published under the authority of the Governor.

By order and in the name of the Governor of Maharashtra,

A. M. SHINDEKAR,
Secretary to Government,
Law and Judiciary Department.

MAHARASHTRA ACT No. XLIV OF 2006.

(First published, after having received the assent of the Governor in the "Maharashtra Government-Gazette", on the 29th December 2006).

An Act further to amend the Bombay Motor Vehicles Tax Act, 1958.

WHEREAS both Houses of the State Legislature were not in session ;

AND WHEREAS the Governor of Maharashtra was satisfied that circumstances existed which rendered it necessary for him to take immediate action further to amend the Bombay Motor Vehicles Tax Act, 1958, for the purposes hereinafter appearing ;

Bom.
LXV
of
1958.

(८१२)

and, therefore, promulgated the Bombay Motor Vehicles Tax (Amendment) Ordinance, 2006, on the 14th September 2006 ;

Mah.
Ord.
IX of
2006.

AND WHEREAS it is expedient to replace the said Ordinance by an Act of the State Legislature ; it is hereby enacted in the Fifty-seventh Year of the Republic of India as follows :—

Short title and commencement. 1. (1) This Act may be called the Bombay Motor Vehicles Tax (Third Amendment) Act, 2006.
(2) It shall be deemed to have come into force on the 14th September 2006.

Amendment of section 3 of Bom. LXV of 1958. 2. In section 3 of the Bombay Motor Vehicles Tax Act, 1958 (hereinafter referred to as "the principal Act"), in sub-section (1D), in clause (c), in sub-clause (i), for the words "at thrice the rate" the words "at twice the rate" shall be substituted.

Bom.
LXV
of
1958.

Repeal of Mah. Ord. IX of 2006 and saving. 3. (1) The Bombay Motor Vehicles Tax (Amendment) Ordinance, 2006, is hereby repealed.
(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 corresponding provisions of the principal Act, as amended by this Act.

Mah.
Ord.
IX of
2006.



महाराष्ट्र शासन राजपत्र

असाधारण
प्राधिकृत प्रकाशन

बुधवार, मार्च १९, २००८/फाल्गुन २९, शके १९२९

स्वतंत्र संकलन म्हणून फाईल करण्यासाठी या भागाला वेगळे पृष्ठ क्रमांक दिले आहेत.

भाग आठ

महाराष्ट्र विधानमंडळाचे अधिनियम व राज्यपालांनी प्रख्यापित केलेले अध्यादेश व केलेले विनियम आणि विधि व न्याय विभागाकडून आलेली विधेयके (इंग्रजी अनुवाद).

In pursuance of clause (3) of article 348 of the Constitution of India, the following translation in English of the Bombay Motor Vehicles Tax, the Motor Vehicles (Taxation of Passengers), the Maharashtra Education and Employment Guarantee (Cess), the Tax on Sale of Electricity, the State Tax on Professions, Trades, Callings and Employments, the Tax Acts (Amendment) and the Employment Guarantee (Amendment) and the Bombay State Scarcity Relief Fund (Repeal) Act, 2008 (Mah.V of 2008), is hereby published under the authority of the Governor.

By order and in the name of the Governor of Maharashtra,

A. M. SHINDEKAR,
Secretary to Government,
Law and Judiciary Department.

MAHARASHTRA ACT NO. V OF 2008.

(First published after having received the assent of the Governor, in the "Maharashtra Government Gazette", on the 19th March 2008).

An Act further to amend the Bombay Motor Vehicles Tax Act, 1958; the Bombay Motor Vehicles (Taxation of Passengers) Act, 1958; the Maharashtra Education and Employment Guarantee (Cess) Act, 1962; the Maharashtra Tax on Sale of Electricity Act, 1963; the Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975; the Maharashtra Tax Acts (Amendment) Act, 1975 and the Maharashtra Employment Guarantee Act, 1977; and to repeal the Bombay State Scarcity Relief Fund Act, 1958.

WHEREAS both Houses of the State Legislature were not in session;

(४९)

AND WHEREAS the Governor of Maharashtra was satisfied that circumstances existed which rendered it necessary for him to take immediate action further to amend the Bombay Motor Vehicles Tax Act, 1958; the Bombay Motor Vehicles (Taxation of Passengers) Act, 1958; the Maharashtra Education and Employment Guarantee (Cess) Act, 1962; the Maharashtra Tax on Sale of Electricity Act, 1963; the Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975; and the Maharashtra Tax Acts (Amendment) Act, 1975 and to repeal the Bombay State Scarcity Relief Fund Act, 1958, with a view to abolish the funds established and maintained under the said Acts; and further to amend the Maharashtra Employment Guarantee Act, 1977; and, therefore, promulgated the Bombay Motor Vehicles Tax, the Motor Vehicles (Taxation of Passengers), the Maharashtra Education and Employment Guarantee (Cess), the Tax on Sale of Electricity, the State Tax on Professions, Trades, Callings and Employments, the Tax Acts (Amendment) and the Employment Guarantee (Amendment) and the Bombay State Scarcity Relief Fund (Repeal) Ordinance, 2008, on the 22nd February 2008;

Bom. LXV of 1958.
Bom. LXVII of 1958.
Mah. XXVII of 1962.
Mah. XXI of 1963.
Mah. XVI of 1975.
Mah. XVII of 1975.
Bom. LXXXIII of 1958.
Mah. XX of 1978.
Mah. Ord. II of 2008.

AND WHEREAS it is expedient to replace the said Ordinance, with certain modifications, by an Act of the State Legislature; it is hereby enacted in the Fifty-ninth Year of the Republic of India as follows :—

CHAPTER I

PRELIMINARY.

Short title and commencement.

1. (1) This Act may be called the Bombay Motor Vehicles Tax, the Motor Vehicles (Taxation of Passengers), the Maharashtra Education and Employment Guarantee (Cess), the Tax on Sale of Electricity, the State Tax on Professions, Trades, Callings and Employments, the Tax Acts (Amendment) and the Employment Guarantee (Amendment) and the Bombay State Scarcity Relief Fund (Repeal) Act, 2008.

(2) It shall be deemed to have come into force on the 22nd February 2008.

CHAPTER II

AMENDMENTS TO THE BOMBAY MOTOR VEHICLES TAX ACT, 1958.

Amendment of section 11 of Bom. LXV of 1958.

2. In section 11 of the Bombay Motor Vehicles Tax Act, 1958 (hereinafter, in this Chapter, referred to as "the Motor Vehicles Tax Act"),—

Bom. LXV of 1958.

- (a) sub-sections (1), (4) and (5) shall be deleted;
(b) *Explanation* shall be deleted.

Amendment of section 23 of Bom. LXV of 1958.

3. In section 23 of the Motor Vehicles Tax Act, in sub-section (2), in clause (g), the words "and the manner in which the amount standing to the credit of the State Road Fund shall be expended under that section" shall be deleted.

CHAPTER III

AMENDMENT TO THE BOMBAY MOTOR VEHICLES
(TAXATION OF PASSENGERS) ACT, 1958.

- Bom. LXXVII of 1958. 4. Section 5A of the Bombay Motor Vehicles (Taxation of Passengers) Act, 1958, shall be deleted.
- Deletion of section 5A of Bom. LXXVII of 1958.

CHAPTER IV

REPEAL OF THE BOMBAY STATE SCARCITY RELIEF FUND ACT, 1958.

- Bom. LXXXIII of 1958. 5. The Bombay State Scarcity Relief Fund Act, 1958, is hereby repealed.
- Repeal of Bom. LXXXIII of 1958.

CHAPTER V

AMENDMENTS TO THE MAHARASHTRA EDUCATION AND EMPLOYMENT
GUARANTEE (CESS) ACT, 1962.

- Mah. XXVII of 1962. 6. In Chapter II of the Maharashtra Education and Employment Guarantee (Cess) Act, 1962 (hereinafter, in this Chapter, referred to as "the Education and Employment Guarantee (Cess) Act"), in the heading, the words "*and State Education Cess Fund*" shall be deleted.
- Amendment to the Heading of Chapter II of Mah. XXVII of 1962.

7. Section 6 of the Education and Employment Guarantee (Cess) Act shall be deleted.
- Deletion of section 6 of Mah. XXVII of 1962.

8. In section 26 of the Education and Employment Guarantee (Cess) Act, in sub-section (2), clause (a) shall be deleted.
- Amendment of section 26 of Mah. XXVII of 1962.

CHAPTER VI

AMENDMENTS TO THE MAHARASHTRA TAX ON SALE OF
ELECTRICITY ACT, 1963.

- Mah. XXI of 1963. 9. In section 5 of the Maharashtra Tax on Sale of Electricity Act, 1963 (hereinafter, in this Chapter, referred to as "the Tax on Sale of Electricity Act"),—
- Amendment of section 5 of Mah. XXI of 1963.

(a) in sub-section (1), clause (b) shall be deleted;

(b) in sub-section (2), the words "and the State Electricity Fund" shall be deleted;

(c) in the marginal note, for the words "Transfer of proceeds of tax to State Electricity Fund, etc." the words "Utilisation of proceeds of tax." shall be substituted.

10. Section 5A of the Tax on Sale of Electricity Act shall be deleted.
- Deletion of section 5A of Mah. XXI of 1963.

CHAPTER VII

AMENDMENTS TO THE MAHARASHTRA STATE TAX ON PROFESSIONS,
TRADES, CALLINGS AND EMPLOYMENTS ACT, 1975.

Amendment
of Preamble
of Mah. XVI
of 1975.

11. In the preamble of the Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975 (hereinafter, in this Chapter, referred to as "the Tax on Professions Act") the words "for raising additional resources needed for implementing the Employment Guarantee Scheme of the State Government and to provide for establishment of the Employment Guarantee Fund" shall be deleted.

Mah.
XVI of
1975.

Substitution
of section 30
of Mah. XVI
of 1975.

12. For section 30 of the Tax on Professions Act, the following section shall be substituted, namely :—

Amounts to
be paid into
the Fund
established
under the
Maharashtra
Employment
Guarantee
Act, 1977.

"30. The proceeds of the tax levied and collected under this Act, together with penalties and interest and fees recovered thereunder, shall first be credited to the Consolidated Fund of the State, and after deducting the expenses of collection and recovery as determined by the State Government and the amounts of grants made to the local authorities under section 29, out of the remaining amount, the amount necessary to ensure that, at the beginning of every Financial Year, the amount standing to the credit of the Fund established under the Maharashtra Employment Guarantee Act, 1977, is not less than Rupees 2,000 crore, shall, under appropriation duly made by law in this behalf, be entered into, and transferred to, the Fund established under that Act."

Mah.
XX of
1978.

CHAPTER VIII

AMENDMENT TO THE MAHARASHTRA TAX ACTS (AMENDMENT) ACT, 1975.

Deletion of
section 4 of
Mah. XVII of
1975.

13. Section 4 of the Maharashtra Tax Acts (Amendment) Act, 1975, shall be deleted.

Mah.
XVII of
1975.

CHAPTER IX

AMENDMENT TO THE MAHARASHTRA EMPLOYMENT GUARANTEE ACT, 1977.

Amendment
of section 12
of Mah. XX
of 1978.

14. In section 12 of the Maharashtra Employment Guarantee Act, 1977,—

Mah.
XX of
1978.

(a) in sub-section (3), for clause (a), the following clause shall be substituted, namely :—

"(a) the amounts transferred to the Fund under section 30 of the Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975: ";

Mah.
XVI of
1975.

(b) after sub-section (3), the following sub-section shall be inserted, namely:—

“(3A) The State Government shall allocate requisite funds for effective implementation of the Scheme.”

CHAPTER X

MISCELLANEOUS

15. On the date of commencement of this Act, all the securities (including cash balances, if any) in the State Road Fund established under section 11 of the Bombay Motor Vehicles Tax Act, 1958, the Health and Nutrition Fund established under section 5A of the Bombay Motor Vehicles (Taxation of Passengers) Act, 1958, the Maharashtra State Scarcity Relief Fund established under section 3 of the Bombay State Scarcity Relief Fund Act, 1958, the State Education Cess Fund established under the Maharashtra Education and Employment Guarantee (Cess) Act, 1962, and the State Electricity Fund established under section 5 of the Maharashtra Tax on Sale of Electricity Act, 1963 shall be deemed to be transferred to, and to form part of the Consolidated Fund of the State and shall be held in, or transferred to the name of the Secretary to the Government of Maharashtra, Finance Department.

Provision for transfer of amount standing to the credit of various funds to the Consolidated Fund of the State.

16. (1) The Bombay Motor Vehicles Tax, the Motor Vehicles (Taxation of Passengers), the Maharashtra Education and Employment Guarantee (Cess), the Tax on Sale of Electricity, the State Tax on Professions, Trades, Callings and Employments, the Tax Acts (Amendment) and the Employment Guarantee (Amendment) and the Bombay State Scarcity Relief Fund (Repeal) Ordinance, 2008, is hereby repealed.

Repeal of Mah. Ord. II of 2008 and saving.

(2) Notwithstanding such repeal, anything done or any action taken under the Bombay Motor Vehicles Tax Act, 1958, the Bombay Motor Vehicles (Taxation of Passengers) Act, 1958, the Maharashtra Education and Employment Guarantee (Cess) Act, 1962, the Maharashtra Tax on Sale of Electricity Act, 1963, the Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975, the Maharashtra Tax Acts (Amendment) Act, 1975 and the Maharashtra Employment Guarantee Act, 1977, as amended by the said Ordinance, shall be deemed to have been done or taken under the relevant Act, as amended by this Act.



महाराष्ट्र शासन राजपत्र

असाधारण भाग आठ

वर्ष १, अंक ५४] शनिवार, डिसेंबर २६, २००९/पौष ५, शके १९३१ [पृष्ठे ३, किंमत : रुपये २०.००

असाधारण क्र. १०७

प्राधिकृत प्रकाशन

महाराष्ट्र विधानमंडळाचे अधिनियम व राज्यपालांनी प्रख्यापित केलेले अध्यादेश व केलेले विनियम आणि विधि व न्याय विभागाकडून आलेली विधेयके (इंग्रजी अनुवाद).

In pursuance of clause (3) of article 348 of the Constitution of India, the following translation in English of the Bombay Motor Vehicles Tax (Amendment) Act, 2009 (Mah. Act No. XXIX of 2009), is hereby published under the authority of the Governor.

By order and in the name of the Governor of Maharashtra,

H. B. PATEL,
Secretary to Government,
Law and Judiciary Department.

MAHARASHTRA ACT No. XXIX OF 2009.

(First published, after having received the assent of the Governor, in the "Maharashtra Government Gazette", on the 26th December 2009

An Act further to amend the Bombay Motor Vehicles Tax Act, 1958.

WHEREAS both Houses of the State Legislature were not in session ;

AND WHEREAS the Governor of Maharashtra was satisfied

Bom. LXV of 1958. Mah. Ord. XXIV of 2009. that circumstances existed which rendered it necessary for him to take immediate action further to amend the Bombay Motor Vehicles Tax Act, 1958, for the purposes hereinafter appearing ; and, therefore, promulgated the Bombay Motor Vehicles Tax (Amendment) Ordinance, 2009, on the 26th October 2009 ;

AND WHEREAS it is expedient to replace the said Ordinance by an Act of the State Legislature ; it is hereby enacted in the Sixtieth Year of the Republic of India as follows :—

Short title and commencement. 1. (1) This Act may be called the Bombay Motor Vehicles Tax (Amendment) Act, 2009.
(2) It shall be deemed to have come into force on the 26th October 2009.

Amendment of First Schedule to Bom. LXV of 1958. 2. In the FIRST SCHEDULE to the Bombay Motor Vehicles Tax Act, 1958 (hereinafter referred to as "the principal Act"), in clause A,—
Bom. LXV of 1958.

(a) in sub-clause IV,—

(i) in entry (1), after sub-entry (f), the following sub-entry shall be added, namely :—

“(g) Jeep type motor cab (black and yellow) 5,000”;
permitted to carry more than six passengers but not exceeding twelve passengers, excluding driver, for every passenger :

Provided that, different rates of tax may be specified for the different Jeep type motor cab (black and yellow) on the basis of number of passengers permitted to be carried.

(ii) in entry (3), for sub-entry (a), the following sub-entry shall be substituted, namely :—

“(a) Ordinary omnibuses, permitted to carry 5,000”;
more than six passengers, excluding driver, for every passenger :

Provided that, different rates of tax may be specified for the different ordinary omnibuses on the basis of number of passengers permitted to be carried.

(b) after sub-clause VIII, the following sub-clause shall be added, namely :—

“IX. Camper Van— 20,000”.
Vehicles per square meter floor area excluding the driver's cabin.

Mah.
Ord.
XXIV
of
2009.

3. (1) The Bombay Motor Vehicles Tax (Amendment) Ordinance, 2009, is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken (including any notification or order issued), under the principal Act, as amended by the said Ordinance, shall be deemed to have been done, taken or issued, as the case may be, under the corresponding provisions of the principal Act, as amended by this Act.

Repeal of
Mah. Ord.
XXIV of
2009 and
saving.



महाराष्ट्र शासन राजपत्र

असाधारण भाग आठ

वर्ष २, अंक १८]

गुरुवार, एप्रिल २९, २०१०/वैशाख ९, शके १९३२

[पृष्ठ २, किंमत : रुपये १९.००

असाधारण क्र. ३८

प्राधिकृत प्रकाशन

महाराष्ट्र विधानमंडळाचे अधिनियम व राज्यपालांनी प्रख्यापित केलेले अध्यादेश व केलेले विनियम आणि विधि व न्याय विभागाकडून आलेली विधेयके (इंग्रजी अनुवाद).

In pursuance of clause (3) of article 348 of the Constitution of India, the following translation in English of the Bombay Motor Vehicles Tax (Amendment) Act, 2010 (Mah. Act No. XIII of 2010), is hereby published under the authority of the Governor.

By order and in the name of the Governor of Maharashtra,

H. B. PATEL,
Secretary to Government,
Law and Judiciary Department.

MAHARASHTRA ACT No. XIII OF 2010.

(First published, after having received the assent of the Governor in the "Maharashtra Government Gazette", on the 29th April 2010.)

An Act further to amend the Bombay Motor Vehicles Tax Act, 1958.

WHEREAS it is expedient further to amend the Bombay Motor Vehicles Tax Act, 1958, for the purposes hereinafter appearing; it is hereby enacted in the Sixty-first Year of the Republic of India as follows :—

1. This Act may be called the Bombay Motor Vehicles Tax Short title. (Amendment) Act, 2010.

(१)

Amendment
of FIRST
SCHEDULE
to Bom. LXV
of 1958.

2. In the FIRST SCHEDULE to the Bombay Motor Vehicles Tax Act, 1958, in clause A, for sub-clause VII, the following sub-clause shall be substituted, namely :—

Bom.LXV
of 1958.

“ VII. Motor Vehicles other than those liable to tax under the foregoing provisions of this Schedule or the THIRD SCHEDULE—

(1) Permitted to carry not more than six persons,
excluding driver :—

(a) not exceeding 750 kgs. in weight, unladen, 2,000

(b) exceeding 750 kgs. in weight, unladen. 3,000

(2) Permitted to carry more than six persons, 4,000
but not exceeding twelve persons, excluding driver,
for every person.

(3) Permitted to carry more than twelve persons, 5,000.”
excluding driver, for every person.



महाराष्ट्र शासन राजपत्र

असाधारण भाग आठ

वर्ष २, अंक ४७(२) | मंगळवार, डिसेंबर २१, २०१०/अग्रहायण ३०, शके १९३२ [पृष्ठे ५, किंमत : रुपये १९.००]

असाधारण क्रमांक ९३

प्राधिकृत प्रकाशन

महाराष्ट्र विधानमंडळाचे अधिनियम व राज्यपालांनी प्रख्यापित केलेले अध्यादेश व केलेले विनियम आणि विधी व न्याय विभागाकडून आलेली विधेयके (इंग्रजी: अनुवाद).

In pursuance of clause (3) of article 348 of the Constitution of India, the following translation in English of the Bombay Motor Vehicles Tax (Second Amendment) Act, 2010 (Mah. Act No. XXX of 2010), is hereby published under the authority of the Governor.

By order and in the name of the Governor of Maharashtra,

H. B. PATEL,
Secretary to Government,
Law and Judiciary Department.

MAHARASHTRA ACT No. XXX OF 2010.

(First published, after having received the assent of the Governor in the "Maharashtra Government Gazette", on the 21st December 2010.)

An Act further to amend the Bombay Motor Vehicles Tax Act, 1958.

WHEREAS both Houses of the State Legislature were not in session ;

AND WHEREAS the Governor of Maharashtra was satisfied that circumstances existed which rendered it necessary for him to take immediate action further to amend the Bombay Motor Vehicles Tax Act, 1958, for the purposes hereinafter appearing ; and, therefore, promulgated the Bombay Motor Vehicles Tax (Amendment) Ordinance, 2010, on the 15th October 2010 ;

Bom.
LXV of
1958.
Mah.
Ord.
XV of
2010.

AND WHEREAS it is expedient to replace the said Ordinance by an Act of the State Legislature ; it is hereby enacted in the Sixty-first Year of the Republic of India, as Follows :—

Short title
and
commence-
ment.

1. (1) This Act may be called the Bombay Motor Vehicles Tax (Second Amendment) Act, 2010.

(2) It shall be deemed to have come into force on the 15th October 2010.

Amendment
of section 2
of Bom.
LXV of
1958.

2. In section 2 of the Bombay Motor Vehicles Tax Act, 1958 (hereinafter referred to as "the principal Act"), in clause (6), after the words "additional or one time tax" the words "or environment tax" shall be inserted.

Bom.
LXV
of
1958.

Insertion of
section 3A
in Bom.
LXV of
1958.

3. After section 3 of the principal Act, the following section shall be inserted, namely :—

Levy of
environment
tax.

"3A. (1) There shall be levied and collected a lump sum tax called the environment tax in addition to the tax levied under this Act on the motor vehicles used or kept for use in the State as specified in column (2) of the Fifth Schedule at the rates specified in column (3) thereof :

Provided that, where the transport motor vehicle running on the Compressed Natural Gas or Liquefied Petroleum Gas or the non-transport motor vehicle has completed more than 15 years from the date of first registration of such vehicle, on or before the date of commencement of the Bombay Motor Vehicles Tax (Second Amendment) Act, 2010, such vehicle shall be deemed to have completed 15 years for the purposes of levy of the environment tax, as specified in the Fifth Schedule :

Mah.
XXX
of
2010.

Provided further that, where the specified transport vehicle, whether running on or not running on the Compressed Natural Gas or Liquefied Petroleum Gas has completed more than 8 years from the date of first registration of such vehicle, on or before the date of commencement of the Bombay Motor Vehicles Tax (Second Amendment) Act, 2010, such vehicle shall be deemed to have completed 8 years for the purposes of levy of the environment tax, as specified in the Fifth Schedule.

Mah.
XXX
of
2010.

(2) The provisions of this Act and the Rules made thereunder excluding those relating to refund of tax, shall *mutatis mutandis* apply in relation to the levy, assessment and collection of the environment tax payable under sub-section (1). "

Amendment
of section 11
of Bom.
LXV of
1958.

4. In section 11 of the principal Act, after sub-section (3), the following sub-section shall be added, namely :—

" (1) The State Government shall use the proceeds of the environment tax for the following purposes,—

(a) to establish and develop vehicle inspection centres,

- (b) to establish and develop network of pollution checking centres,
- (c) to establish and develop air quality testing centres,
- (d) to encourage use of clean fuel,
- (e) to encourage the use of vehicles running on solar energy or hybrid technology,
- (f) to strengthen the public transport system,
- (g) to train the drivers of the public transport system and enhance their awareness about preservation of environment,
- (h) to establish advanced vehicle testing stations to issue or renew certificates of fitness,
- (i) to undertake a research to suggest various methods and mechanisms to reduce pollution and to improve environment."

5. After Fourth Schedule to the principal Act, the following Schedule shall be added, namely :—

Addition of Fifth Schedule in Bom. LXV of 1958.

" FIFTH SCHEDULE

(See section 3A)

Sr. No.	Class and age of vehicle	Rate of environment tax in rupees
(1)	(2)	(3)
(1)	Non-transport vehicles which have completed 15 years from the date of their first registration, for every 5 years in lump sum, after completion of such 15 years,—	
	(a) Two wheeler	2000
	(b) Other than two wheeler (Petrol driven vehicles)	3000
	(c) Other than two wheeler (Diesel driven vehicles)	3500.
(2) (I)	Transport vehicles which have completed 8 years from the date of their first registration, and not running on Compressed Natural Gas (CNG) or Liquefied Petroleum Gas (LPG), for every 5 years in lump sum, after completion of such 8 years,—	
	(a) Three wheeler auto-rickshaw	750

FIFTH SCHEDULE—*contd.*

(1)	(2)	(3)
(b) Taxis fitted with fare meters and permitted to carry not more than six passengers and Jeep type motor cab (black and yellow).		1250
(c) Tourist taxi		2500
(d) Light goods vehicles		2500.
(II) Transport vehicles which have completed 15 years from the date of their first registration and running on Compressed Natural Gas (CNG) or Liquefied Petroleum Gas (LPG), for every 5 years in lump sum, after completion of such 15 years,—		
(a) Three wheeler auto-rickshaw		750
(b) Taxis fitted with fare meters and permitted to carry not more than six passengers and Jeep type motor cab (black and yellow).		1250
(c) Tourist taxi		2500
(d) Light goods vehicles		2500.
(3) Transport vehicles other than those covered in entry (2) above, which have completed 8 years from the date of their first registration, thereafter for every year,—		
(a) Medium, Heavy and Articulated goods vehicles with gross vehicle weight more than 7500-kg.		10 per cent. of annual tax.
(b) Contract carriage buses and motor vehicles covered under Clause A-VII of the First Schedule.		2.5 per cent. of annual tax.
(c) Private service vehicles		2.5 per cent. of annual tax.
(d) Tourist buses		2.5 per cent. of annual tax.
(e) Camper Van (Transport), Stage Carriage Vehicle, Special Purpose Vehicle, Mobile Clinic, Ambulance, X-Ray Van, Library Van, Mobile Workshop, Cash Van, Hearse, Animal Ambulance, Fire Brigade Vehicles and motor vehicles covered under Clause A-VI of the First Schedule.		2.5 per cent. of annual tax."

Mah.
Ord.
XV of
2010.

6. (1) The Bombay Motor Vehicles Tax (Amendment) Ordinance, 2010, is hereby repealed.

Repeal of
Mah. Ord.
XV of 2010
and saving.

(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, as the case may be, under the principal Act, as amended by this Act.



महाराष्ट्र शासन राजपत्र

असाधारण भाग आठ

वर्ष ४, अंक २८ |

शनिवार, ऑगस्ट ४, २०१२/श्रावण १३, शके १९३४

[पृष्ठे २, किंमत : रुपये १८.००]

असाधारण क्रमांक ४३

प्राधिकृत प्रकाशन

महाराष्ट्र विधानमंडळाचे अधिनियम व राज्यपालांनी प्रख्यापित केलेले अध्यादेश व केलेले विनियम आणि विधी व न्याय विभागाकडून आलेली विधेयके (इंग्रजी अनुवाद).

In pursuance of clause (3) of article 348 of the Constitution of India, the following translation in English of the Bombay Motor Vehicle Tax (Amendment) Act, 2012 (Mah. Act No. XIV of 2012), is hereby published under the authority of the Governor.

By order and in the name of the Governor of Maharashtra,

H. B. PATEL,

Secretary to Government,
Law and Judiciary Department.

MAHARASHTRA ACT No. XIV OF 2012.

(First published, after having received the assent of the Governor in the "Maharashtra Government Gazette", on the 4th August 2012.

An Act further to amend the Bombay Motor Vehicles
Tax Act, 1958.

WHEREAS both Houses of the State Legislature were not in session ;

AND WHEREAS the Governor of Maharashtra was satisfied that circumstances existed which rendered it necessary for him to take immediate action further to amend the Bombay Motor Vehicles Tax Act, 1958, for the purposes hereinafter appearing; and, therefore, promulgated the Bombay Motor Vehicles Tax (Amendment) Ordinance, 2012, on the 26th June 2012 ;

Bom
LXV of
1958.
Mah.
Ord. VI
of 2012

AND WHEREAS it is expedient to replace the said Ordinance by an Act of the State Legislature ; it is hereby enacted in the Sixty-third Year of the Republic of India as follows :—

- Short title and commencement. 1. (1) This Act may be called the Bombay Motor Vehicles Tax (Amendment) Act, 2012.
(2) It shall be deemed to have come into force on the 28th June 2012.
- Amendment of section 3 of Bom. LXV of 1958. 2. In section 3 of the Bombay Motor Vehicles Tax Act, 1958 (hereinafter referred to as " the principal Act "), in sub-section (1D), in clause (c), after sub-clause (ii), the following proviso shall be added, namely :—
" Provided that, such one time tax at twice the rate under sub-clause (i) or (ii) shall not exceed 20 per cent. of the cost of the vehicle."
- Amendment of THIRD SCHEDULE of Bom. LXV of 1958. 3. In the THIRD SCHEDULE appended to the principal Act, in PART I, in column (2), in clause (3),—
(a) after the words, brackets and letters " Compressed Natural Gas (CNG) " the words, brackets and letters " or Liquefied Petroleum Gas (LPG) " shall be inserted ;
(b) after the words and letters " fitted with CNG Kit " the words and letters " or LPG Kit " shall be inserted.
- Repeal of Mah. Ord. VI of 2012 and saving. 4. (1) The Bombay Motor Vehicles Tax (Amendment) Ordinance, 2012, is hereby repealed.
(2) Notwithstanding such repeal, anything done or any action taken (including any notification or order issued) under the corresponding provisions of the principal Act, as amended by the said Ordinance, shall be deemed to have been done, taken or, as the case may be, issued under the corresponding provisions of the principal Act, as amended by this Act.