



The Bombay Motor Vehicles (Taxation of Passengers) Act, 1958

Act 67 of 1958

Keyword(s):

Fleet Owner, Month, Municipal, Operator, Permit, Stage Carriage, Tax, Tax Officer

Amendments appended: 4 of 1982, 5 of 2008

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

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SCHEDULE.

BOMBAY ACT No. LXVII OF 1958.¹

[THE BOMBAY MOTOR VEHICLES (TAXATION OF PASSENGERS) ACT, 1958.]

[3rd September 1958]

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

Amended by Mah.	25 of 1961.	Amended by Mah.	2 of 1975* (9-6-1975)†
” ” ”	34 of 1961.	” ” ”	15 of 1975. (9-6-1975)†
” ” ”	37 of 1962.	” ” ”	65 of 1975. (28-12-1975)†
” ” ”	51 of 1965.	” ” ”	77 of 1975. (1-4-1976)†
” ” ”	42 of 1969.	” ” ”	21 of 1977. (1-6-1977)†

An Act to provide for the levy of a tax on passengers carried in certain classes of public service vehicles in the State of Bombay.

WHEREAS it is expedient to provide for the levy of a tax on passengers, carried in certain classes of public service vehicles in the State of Bombay ; 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 (Taxation of Short title, Passengers) Act, 1958. extent and commencement.

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

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

Definitions.

(1) “ fleet owner ” means an operator holding a permit for one hundred or more stage carriages ;

(2) “ month ” means a calendar month ;

(3) “ municipal area ” means an area specified in the Schedule ;

IV of 1939.

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

(5) “ prescribed ” means prescribed by rules made under this Act ;

IV of 1939.

(6) “ permit ” means a permit granted or countersigned under the Motor Vehicles Act, 1939, authorising the use of a motor vehicle as a stage carriage or contract carriage in any part of the State ;

IV of 1939.

(7) “ stage carriage ” means a motor vehicle carrying or adapted to carry more than six persons excluding the driver, which carries passengers for hire or reward, at separate fares paid by or for individual passengers, either for the whole journey or for stages of the journey and includes such a carriage or other omnibus when used as a contract carriage within the meaning of the Motor Vehicles Act, 1939 ;

(8) “ tax ” means the tax referred to in section 3 ; ⁵[and also the further tax referred to in section 3A];

¹ For Statement of Objects and Reasons, see *Bombay Government Gazette*, 1958, Part V, Extra, p. 305.

² These words were substituted for the words “ State of Bombay ” by the Maharashtra Adaptation of Laws (State and Concurrent Subjects) Order, 1960.

³ Sub-section (3) was deleted by Mah. 37 of 1962, s. 2; but such deletion shall not affect anything done thereunder (including the operation of any notification issued thereunder which has already brought the other provisions of the Act into force and accordingly those provisions shall continue to be in force).

⁴ These words were added by Mah. 37 of 1962, s. 3.

⁵ These words, figure and letter were added by Mah., 15 of 1975, s. 2.

* Section 4 of Maharashtra Ordinance No. XI of 1972 was repealed by Mah. 2 of 1975, s. 3.

† This indicates the date of commencement of Act.

(9) "Tax Officer" means such officer as the State Government may, by notification in the *Official Gazette*, appoint to be the Tax Officer 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 as Tax Officers for the whole State or for any area ;

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

Levy of tax on passengers carried by stage carriages. 3. (1) 1* * 2* * There shall be levied and paid to the State Government a tax on all ³[passengers carried by road in stage carriages] ⁴[at such rate to be fixed by the State Government from time to time by order in the *Official Gazette* as would yield an amount not exceeding twenty per cent.] of the inclusive amount of fares payable to the operator of a stage carriage. ⁵ * * *

(2) After calculating the total amount of tax payable under sub-section (1) out of the total amount received by an operator during each month on account of inclusive fares in respect of the stage carriage or stage carriages held by him ⁶* * * the total amount of tax shall wherever necessary be rounded off to the nearest naya paisa, fractions of half a naya paisa and over being counted as one and less than half being disregarded.

Levy of further tax on passengers carried by stage carriages. ⁷[3A. Subject to the provisions of sub-section (2) of section 3, on and from the date of the commencement of the ⁸[Bombay Motor Vehicles (Taxation of Passengers) (Amendment) Act, 1977] there shall be levied and paid to the State Government, Mah. XXI of 1977. in addition to the tax levied and paid to the State Government under section 3, further tax on all passengers carried by road in stage carriages—

(a) plying exclusively within any municipal area or exclusively on routes notified by the State Government in the *Official Gazette*, at the rate of five *paise* where the fare for the journey undertaken is ⁹[sixty *paise*] or more exclusive of the further tax hereby levied.

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¹The words "On the commencement of the whole of this Act" were deleted by Mah. 51 of 1965, s. 6(a).
²The words, brackets and figures "under sub-section (3) of section 1" were deleted by Mah. 37 of 1962, s. 4(a)(i).
³These words were substituted for the words "passengers carried by stage carriages," *ibid.*, s. 4(a)(ii).
⁴These words were substituted for the words "at such rate as would yield an amount equal to twenty per cent" by Mah. 65 of 1975, s. 2.
⁵The words "except where such stage carriage plies exclusively within a municipal area or exclusively on such routes serving municipal and adjacent areas as may be approved by the State Government" were deleted by Mah. 37 of 1962, s. 4(a)(iii).
⁶The words "under a permit" were deleted, *ibid.*, s. 4(b).
⁷Section 3A was inserted by Mah. 2 of 1975, s. 2.
⁸These words, brackets and figures were substituted for the words, brackets and figures "Bombay Motor Vehicles (Taxation of Passengers) (Amendment) Act, 1974" by Mah. 21 of 1977, s. 2(1).
⁹These words were substituted for the words "forty *paise*" *ibid.*, s. 2(2).
¹⁰Clause (b) was deleted by Mah. 15 of 1975, s. 4.

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Explanation.—For the purposes of this section, the expression “passengers carried by road in stage carriages” does not include passengers carried by road in stage carriages free or on the authority of any concessional ticket by the operator, or passengers who are exempted under section 21 or passengers carried in a stage carriage on inter-State routes or passengers carried in a stage carriage or other, omnibus used as a contract carriage.]

4. (1) In respect of the stage carriage or stage carriages held by him, the operator shall deliver or cause to be delivered to the Tax Officer or to such prescribed officer as the Tax Officer may specify a return in the prescribed form and manner either daily or at such intervals as may be prescribed :

Provided that different rules may be prescribed for the purpose of this sub-section in relation to fleet-owner from those in relation to other operators.

(2) When any return is received by a prescribed officer he shall forward it to the Tax Officer within the prescribed period and in the prescribed manner.

5. The tax payable during any month in accordance with the returns submitted under section 4 shall be paid into a Government treasury by the operator and the receipt evidencing such payment forwarded to the Tax Officer, on or before such date or dates of the month immediately succeeding as may be prescribed in the case of fleet-owners and other operators.

¹[5A. (1) The proceeds of the tax paid according to section 5 shall first be credited to the Consolidated Fund of the State ; and thereafter, such portion of the proceeds of the tax as the State Government may from time to time notify in this behalf shall, under appropriation made by law in this behalf, be entered in and transferred to, a separate account called the ²[Health and Nutrition Fund.]

(2) The amount standing to the credit of the ²[Health and Nutrition Fund] shall be expended in the prescribed manner on programmes of nutrition for children and expectant mothers undertaken by the State Government, from time to time.

(3) The amount transferred to the ²[Health and Nutrition Fund] under sub-section (1) shall be charged on the Consolidated Fund of the State.]

6. In the following cases, that is to say,—

(a) where no returns have been submitted by the operator in respect of any stage carriage for any month or portion thereof, or

(b) where the returns submitted by the operator in respect of any stage carriage for any month or portion thereof appear to the Tax Officer to be incorrect or incomplete.

Procedure where no returns are submitted, etc.

¹ Section 5A was inserted by Mah. 15 of 1975, s. 5.

² These words were substituted for the words “ Nutrition Fund ” by Mah. 77 of 1975, s. 3.

[the Tax Officer shall, at any time] after giving the operator a reasonable opportunity, in case (a) of making his representation, if any, and in case (b) of establishing the correctness and completeness of the returns submitted by him, determine the sum payable to the State Government by the operator by way of tax during such month or portion thereof :

Provided that the sum so determined shall not exceed the maximum tax which would have been payable to the State Government if the stage carriage had carried its full complement of passengers during such month or portion thereof.

7. If, for any reason, the whole or any portion of the tax leviable under this Act for any month has escaped assessment, the Tax Officer may, at any time within, but not beyond one year from the expiry of that month, assess the tax which has escaped assessment, after issuing a notice to the operator and making such inquiry as the officer may consider necessary.

Fares escap-
ing assess-
ment.

8. Where the whole or any portion of the tax payable to the State Government in respect of any stage carriage for any month or portion thereof in pursuance of sections 5, 6 and 7 has not been paid to it in time, the Tax Officer may, in his discretion, levy in addition to the tax so payable, a penalty not exceeding 25 per cent. of the maximum tax which would have been payable to the State Government if the stage carriage had carried its full complement of passengers during such month or portion thereof.

Penalty for
non-payment
of tax.

9. (1) In the cases referred to in sections 6, 7 and 8 the Tax Officer shall serve on the operator a notice of demand for the sums payable to the State Government and the sums specified in such notice may be recovered from the operator as arrears of land revenue.

Recovery of
tax, etc.

(2) Where the sums specified in the notice of demand are not paid within fifteen days from the date on which the notice was served on the operator, the stage carriage in respect of which the tax is due and its accessories may be distrained and sold under the appropriate law relating to the recovery of arrears of land revenue, whether or not such vehicle or accessories are in the possession or control of the operator :

Provided that no distraint shall be made in pursuance of this sub-section except at the instance or with the consent of the State Government or such officer as may be authorised by the State Government in this behalf.

(3) Distraints under sub-section (2) may also be made by such officers or class of officers as the State Government may, by general or special order, direct and the officer making any such distraint shall forward the proceedings thereof together with the distrained articles to the Collector for further action under sub-section (2).

10. No stage carriage ²[shall be used for the carriage of passengers on any road in the State]—

Restrictions
on the use of
stage
carriages in
certain cases.

(a) in case any tax or penalty payable in respect thereof remains unpaid for more than fifteen days after the notice of demand referred to in section 9 has been served on the operator, until such tax or penalty is paid, or

¹ These words were substituted for the words "the tax officer shall" by Mah. 37 of 1962, s. 5.

² These words were substituted for the words "shall be used on any public road in the State", *ibid.*, s. 6.

(b) in case the returns required by section 4 have not been submitted, if daily returns are required, for more than seven days, and if returns at less frequent intervals have been prescribed, for such number of times and during such period as may be prescribed, until the returns are submitted :

Provided that the Tax Officer may, if the operator proves to his satisfaction that the failure to submit the returns referred to in clause (b) was not deliberate, exempt the stage carriage from the operation of that clause.

Refund of
excess
payment.

¹[10A. The Tax Officer shall refund to an operator in such manner as may be prescribed the amount of tax and penalty (if any) paid by such operator in excess of the amount due from him. The refund may be either by cash payment or, at the option of the operator, by deduction of such excess from the amount of tax and penalty (if any) due in respect of any other period :

Provided that, the Tax Officer shall first apply such excess towards the recovery of any amount due in respect of which a notice under sub-section (1) of section 9 has been served on the operator, and shall then refund the balance (if any).]

Appeal
against
demand.

11. (1) Any operator objecting to a notice of demand served on him under section 9 may, within thirty days of the service thereof, appeal to the prescribed authority :

Provided that no appeal shall be entertained unless it is accompanied by satisfactory proof of the payment of the tax admitted by the appellant to be due.

(2) The prescribed authority may, after giving the appellant an opportunity of being heard, pass such orders on the appeal as it thinks fit.

Revision.

²[11A. (1) The State Government (or such officer not below the rank of a Deputy Secretary to Government designated by that Government in this behalf) may, *suo motu* or on application, call for and examine the record of any order made by any officer 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 four months from the date of the order : Provided further that, before rejecting any application for the revision of any such order the State Government or the officer designated shall record reasons for such rejection.

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

(3) Where an operator could have appealed under section 11 and no appeal has been filed by him, no proceedings in revision under this section shall be entertained upon the application of such operator.

Maintenance
of accounts
and registers.

12. Every operator shall keep and maintain accounts and registers in such forms as may be prescribed in respect of stage carriages and the fares collected in respect of passengers travelling therein.

¹ Section 10A was inserted by Mah. 34 of 1961, s. 2.

² Section 11A was inserted by Mah. 37 of 1962, s. 7.

13. The authority prescribed under sub-section (1) of section 11 or the Tax Officer or any officer empowered in this behalf by the State Government may, by order, require any operator to produce such accounts, registers and documents, and to furnish such information relating to the stage carriages or the fares collected in respect of passengers travelling therein, as may be specified in the order. Power to
order produc-
tion of
accounts.

14. (1) Any officer authorised by the State Government in this behalf may at all reasonable times enter into, inspect and search any stage carriage and any place ordinarily used by the operator for garaging such vehicle or keeping accounts of his business, for the purpose of seeing or verifying whether the provisions of this Act or any rules made thereunder are being complied with. Powers of
entry and
inspection.

(2) All searches made under sub-section (1) shall be made in accordance with the provisions of the Code of Criminal Procedure, 1898. V of
1958.

15 (1) Any person who—

(a) being an operator, submits or allows to be submitted an incorrect or incomplete return under section 4 or fails to submit a return as required under that section; or Offences and
penalties
and
competent
court.

(b) being an operator, fraudulently evades or allows to be evaded, the payment of any tax due from him; or

(c) being an operator, fraudulently makes or allows to be made any wrong entry in, or fraudulently omits or allows to be omitted any entry from, any statement submitted, or any accounts or register maintained, by him; or

(d) wilfully acts in contravention of any of the provisions of this Act or any rules made thereunder or any lawful orders passed in accordance therewith;

shall, on conviction, be punished with fine which may extend to one thousand rupees, and if the Magistrate so directs in his order, the person convicted shall pay in addition, as if it were a fine, such specified amount as the Magistrate may determine to be the amount which the person convicted had evaded to pay.

(2) No offence punishable under this Act shall be inquired into or tried by any court inferior to that of a Presidency Magistrate or a Magistrate of the second class.

16. (1) Where an offence under this Act has been committed by a company, every person who at the time the offence was committed, was in charge of and was responsible to the company for the conduct of the business of the company, as well as the company shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly. Offences by
companies

Provided that nothing contained in this sub-section shall render any such person liable to any punishment provided in this Act if he proves that the offence was committed without his knowledge or that he exercised all due diligence to prevent the commission of such offence.

(2) Notwithstanding anything contained in sub-section (1), where an offence under this Act has been committed by a company and it is proved that the offence has been committed with the consent or connivance of or is attributable to any neglect on the part of, any director, manager, secretary or other officer of the company, such director, manager, secretary or other officer shall also be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

Explanation.—For the purposes of this section,—

(a) “company” means a body corporate, and includes a firm or other association of individuals ; and

(b) “director” in relation to a firm means a partner in the firm.

17. (1) The Tax Officer may, either before or after the institution of proceedings for any offence punishable under section 15, accept from any person charged with such offence by way of composition of the offence, where the offence charged consists of the evasion of the tax, a sum of money not exceeding double the amount of the tax recoverable, in addition to the amount of tax so recoverable; and in other cases, a sum of money not exceeding two hundred and fifty rupees.

Composition
of offences.

(2) On payment of such sum as may be determined by the Tax Officer, under sub-section (1), no further proceedings shall be taken against the accused person in respect of the same offence.

XLV
of
1860.

18. All officers acting under this Act shall be deemed to be public servants within the meaning of section 21 of the Indian Penal Code.

Officers to be
public
servants.

19. (1) No prosecution or other proceeding shall be instituted in a Criminal Court without the previous sanction of the State Government, against any officer or servant of the Government, for any act done or purporting to be done under this Act.

Bar of cer-
tain pro-
ceedings.

(2) No officer or servant of the Government shall be liable in respect of any such act in any civil or criminal proceeding, if the act was done in good faith in the course of the execution of duties or the discharge of functions imposed by or under this Act.

20. No suit or other proceeding shall be instituted against the State and no suit, prosecution or other proceeding shall be instituted against any officer or servant of the Government in respect of any act done or purporting to be done under this Act, unless the suit, prosecution or other proceeding is instituted within one year from the date of the act complained of.

Limitation
for suits and
proceedings.

21. The State Government may, by notification in the *Official Gazette*, exempt totally or partially from payment of tax the passengers ¹[carried by stage carriages plying exclusively within a municipal area or exclusively on such routes serving municipal and adjacent areas as may be specified in the notification, or passengers] carried in stage carriages on such inter-State routes as may be specified in the notification or carried by stage carriages operating in furtherance of any educational, medical, philanthropic, or other object

Power to
exempt cer-
tain passen-
gers from
payment
of tax.

22. (1) The State Government may make rules to carry out the purposes of this Act.

Power to
make rules.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may provide for—

(a) the officer to receive returns under section 4 and the intervals, if any, at which returns under that section shall be submitted and the period within which and the manner in which such officer shall forward the return to the Tax Officer;

(b) the maintenance of accounts and registers and the submission of returns and statements by operators;

(c) the manner of serving notices of demand under this Act;

(d) the duties and powers of officers appointed for the purpose of enforcing the provisions of this Act;

(e) the authority to which an appeal may be preferred under sub-section (1) of section 11;

¹ These words were inserted by Mah. 37 of 1962, s. 8.

(f) generally regulating the procedure to be followed and the forms to be adopted in proceedings under this Act ;

(g) any other matter which is required or allowed by this Act to be prescribed.

(3) The power to make rules conferred by this section shall, except on the first occasion of the exercise thereof, be subject to the condition of the rules being made after previous publication for a period of not less than one month.

(4) All rules made under this section shall be published in the *Official Gazette* and shall, unless some later date is appointed, come into force on the date of such publication.

[(5) All rules made under this section shall be laid for not less than thirty days before each House of the State Legislature as soon as possible after they are made, and shall be subject to such modifications as the Legislature may make, during the session in which they are so laid or the session immediately following, and publish in the *Official Gazette*.]

SCHEDULE.

(See section 2.)

Area within the jurisdiction of—

(1) a Corporation constituted under the Bombay Municipal Corporation Act, the Bombay Provincial Municipal Corporations Act, 1949, or the City of Nagpur Corporation Act, 1948, or	Bom. III of 1888. Bom. LIX of 1949. M. P. Act No. II of 1950.
(2) a municipality constituted under—	
(a) the Bombay Municipal Boroughs Act, 1925,	Bom. XVIII of 1925.
2* * * * *	
(c) the Bombay District Municipal Act, 1901,	Bom. III of 1901.
2* * * * *	
(e) the Central Provinces and Berar Municipalities Act, 1922, or	C. P. and Berar Act No. II of 1922.
(f) the Hyderabad District Municipalities Act, 1956, or	Hyd. Act No. XVIII of 1956.
(3) a Cantonment Board constituted under the Cantonments Act 1924.	II of 1924.

¹ Sub-section (5) was added by Mah. 25 of 1931, s. 3.

² Sub-clauses (b) and (d) were omitted by the Maharashtra Adaptation of Laws (State and Concurrent Subjects) Order, 1960.

**THE BOMBAY MOTOR VEHICLES (TAXATION OF PASSENGERS)
(AMENDMENT AND VALIDATION) ACT, 1981.**

CONTENTS

PREAMBLE.

SECTIONS.

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6. Amendment of section 7 of Bom. LXVII of 1958.
7. Validation of levy and collection or payment of tax in respect of private service vehicles.
8. Assessment and collection of tax due from operators of private service vehicles for any period before commencement of this Act.
9. Savings.

MAHARASHTRA ACT No. IV OF 1982.¹

[THE BOMBAY MOTOR VEHICLES (TAXATION OF PASSENGERS) (AMENDMENT AND VALIDATION) ACT, 1981.]

(This Act received assent of the President on 18th January 1982; assent was first published in the *Maharashtra Government Gazette*, Part IV, Extraordinary, on 27th January 1982).

An Act further to amend the Bombay Motor Vehicles (Taxation of Passengers) Act, 1958, and to validate the levy and collection of the tax on passengers carried in private service vehicles.

Bom. LX-VII
1958. WHEREAS it is expedient further to amend the Bombay Motor Vehicles (Taxation of Passengers) Act, 1958, and to validate the levy and collection of the tax on passengers carried in private service vehicles, for the purpose hereinafter appearing and to provide for matters connected therewith; It is hereby enacted in the Thirty-second Year of the Republic of India as follows :—

1. This Act may be called the Bombay Motor Vehicles (Taxation of Passengers) (Amendment and Validation) Act, 1981. Short title.

2. to 6. (*Amendments have been incorporated in the Principal Act.*)

¹For Statement of Objects and Reasons, *Maharashtra Government Gazette*, 1981, Part V, dated 10th December 1981, at pages 656-657.

Validation
of levy and
collection or
payment of
tax in
respect of
private
service
vehicles.

7. (1) Notwithstanding any judgment, decree or order of any court or anything in any law for the time being in force, no tax levied and collected or paid, or purporting to have been levied and collected or paid, in respect of passengers carried in any private service vehicles at any time before the commencement of this Act shall be deemed to be invalid or ever to have become invalid by reason only of the fact that such tax was not leviable under the principal Act in respect of passengers carried in private service vehicles on payment of fares, and any tax levied and collected or paid or purporting to have been levied and collected or paid in respect of such passengers shall be deemed always to have been validly levied and collected or paid in accordance with law. Accordingly, it shall be lawful for the State Government to levy and collect the tax from the operators concerned for any period before the commencement of this Act, and to continue to levy and collect the tax in future, on such passengers under the principal Act, as amended by this Act.

(2) No suit or other legal proceeding shall be instituted, entertained or continued in any Court against the State Government, the Tax Officer or other officers and servants for the refund of any tax or portion thereof collected or paid in respect of such passengers before the commencement of this Act; and no Court shall enforce any decree or order directing refund of any tax so collected or paid.

Assessment
and
collection
of tax due
from
operators
of private
service
vehicles for
any period
before
commence-
ment of
this Act.

8. (1) Every operator of a private service vehicle liable to pay tax under the principal Act, as amended by this Act, for any period before the commencement of this Act, shall, within a period of ninety days from the date of such commencement, deliver, or cause to be delivered, to the Tax Officer or to any specified by the Tax Officer under section 4, a consolidated return showing the total amount of tax payable by him under section 3 for the whole period prior to the commencement of this Act and the amount of tax (if any) already paid by him. If the operator is liable to pay the tax for different periods, the tax payable for such periods and the amounts already paid for such periods shall be shown separately.

(2) As soon as may be, after the commencement of this Act, the Tax Officer shall proceed to assess the amount of tax due from every operator of a private service vehicle for any period or periods prior to the commencement of this Act, in accordance with the provisions of sections 6, 7 and 9 and other relevant provisions of the principal Act, as amended by this Act, so far as they may be applicable.

(3) When the assessment proceedings, after taking into consideration the consolidated return, if any, submitted by the operator under sub-section (1), are completed, the Tax Officer shall serve on the operator a notice of demand for payment of the sum due to the State Government, as follows :—

(a) Where such sum does not exceed rupees two lakhs, the Tax Officer shall call upon the operator to pay the full amount within three months from the receipt of such notice by him.

(b) Where such sum exceeds rupees two lakhs, but does not exceed rupees four lakhs, the Tax Officer shall call upon the operator to pay rupees two lakhs within three months from the receipt of such notice by him and to pay the balance within the next three months.

(c) Where such sum exceeds rupees four lakhs, the Tax Officer shall call upon the operator to pay rupees two lakhs within three months from the receipt of such notice by him and to pay the balance in two equal instalments, the first within the next three months and the second within the further three months.

(d) Notwithstanding anything contained in clauses (b) and (c) above, any operator may pay the full or larger amount at any time, before any sum becomes due under the facility of instalments given to him by the Tax Officer.

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



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.