



The Maharashtra Temporary Increase in Taxes on Motor Vehicles and Passengers Act, 1972

Act 11 of 1972

Keyword(s):

Tax on Motor Vehicles, Passengers, Temporary Increase in Taxes

DISCLAIMER: This document is being furnished to you for your information by PRS Legislative Research (PRS). The contents of this document have been obtained from sources PRS believes to be reliable. These contents have not been independently verified, and PRS makes no representation or warranty as to the accuracy, completeness or correctness. In some cases the Principal Act and/or Amendment Act may not be available. Principal Acts may or may not include subsequent amendments. For authoritative text, please contact the relevant state department concerned or refer to the latest government publication or the gazette notification. Any person using this material should take their own professional and legal advice before acting on any information contained in this document. PRS or any persons connected with it do not accept any liability arising from the use of this document. PRS or any persons connected with it shall not be in any way responsible for any loss, damage, or distress to any person on account of any action taken or not taken on the basis of this document.

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

CONTENTS.

PREAMBLE.

SECTIONS.

1. Short title, extent and duration.
2. Definitions.
3. Temporary increase in tax on motor vehicles.
4. Temporary increase in tax on passengers carried by road in stage carriages.
5. Provisions of relevant principal Act to apply, except as otherwise provided.
6. Saving.
7. Repeal of Mah. Ord. VIII of 1971 and saving.

MAHARASHTRA ACT No. XI OF 1972¹

[THE MAHARASHTRA TEMPORARY INCREASE IN TAXES ON MOTOR VEHICLES AND PASSENGERS ACT, 1972].

[29th April 1972]

Amended by Mah. 2 of 1975.

An Act to provide for a temporary increase in taxes on motor vehicles and in taxes on passengers carried by road in stage carriages.

WHEREAS, it is expedient to provide for temporary increase in taxes on motor vehicles and in taxes on passengers carried by road in stage carriages; It is hereby enacted in the Twenty-third Year of the Republic of India as follows :—

1. (1) This Act may be called the Maharashtra Temporary Increase in Taxes on Motor Vehicles and Passengers Act, 1972. Short title, extent and duration.

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

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

(4) It shall cease to have effect on such date as the State Government may, by notification in the *Official Gazette*, appoint; and the provisions of section 7 of the Bombay General Clauses Act, 1904, shall apply upon this Act, ceasing to be in force as if it had then been repealed by a Maharashtra Act.

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

Definitions.

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

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

(2) the Bombay Motor Vehicles (Taxation of Passengers) Act, 1958;

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

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

¹ For Statement of Objections and Reasons, see *Maharashtra Government Gazette*, 1972, Pt. V, Extra., p. 64.

*Section—6 of Mah. 14 of 1974 reads as under :—
The provisions of the Maharashtra Temporary Increase in Taxes on Motor Vehicles and Mah. XI Passengers Act, 1972 shall, so far as they relate to section 3 of that Act, cease to have effect on and of 1972. from the 1st day of April 1974, and the provisions of section 7 of the Bombay General Clauses Act, 1904, shall apply upon section 3 ceasing to be in force as if that section had been repealed of 1904. by a Maharashtra Act.

Explanation.—In this section, “motor vehicles” means motor vehicles used or kept for use in the State, and specified,—

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

Bom.
LXV
of
1958.

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

but does not include any such vehicles which stand exempted by or under section 13 of the said Act.

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

Bom.
LXV
of
1958.

4. [*Temporary increase in tax on passengers carried by road in state Carriages.*]
Repealed by Mah. 2 of 1975, s. 3.

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

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

Saving. 6. Nothing in this Act shall render any person liable to be convicted of any offence in respect of anything done or omitted to be done by him, before the commencement of this Act, if such act or omission was not an offence under the relevant principal Act, but for the provisions of this Act nor shall any person in respect of such act or omission be subject to a penalty greater than that which could have been inflicted on him under the law in force immediately before such commencement.

Repeal of Mah. Ord. VIII of 1971 and saving.

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

Mah.
Ord.
VIII
of
1971.

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