

**[THE UTTARAKHAND INFRASTRUCTURE AND ROAD SAFETY CESS]¹
ACT, 2012**

[Uttarakhand Act No. 06 of 2013] (as amended by Amendment Act No. 13 of 2016 and 28 of 2016)

**An
Act**

to provide for the levy and collection of Transport and Civic Infrastructure Cess on motor vehicles passing over any road infrastructure in Uttarakhand.

(As passed by the Uttarakhand Legislative Assembly in the Sixty-three Year of the
republic of India)

Short title, extent and commencement	1.	<p>(1) This Act may be called the [Uttarakhand Infrastructure And Road Safety Cess]¹Act, 2012.</p> <p>(2) It shall extend to the whole of Uttarakhand.</p> <p>(3) It shall be deemed to have come into force on October 15, 2012.</p>
Definitions	2.	<p>In this Act, unless the context otherwise requires-</p> <p>(a) “barrier” means a barrier established under section 7 of this Act;</p> <p>(b) “Cess” means the Transport and Civic Infrastructure Cess;</p> <p>(c) “Cess Inspector” means the person authorised by the State Government to collect cess in respect of any motor vehicle passing over any road infrastructure and includes-</p> <p>(i) every Government servant posted at a barrier in connection with the collection of cess; and</p> <p>(ii) employed by him as his agent for every lessee or the person collection of cess under section 4;</p> <p>(d) “Collecting authority” means any person appointed by the State Government for the purpose of section 11;</p> <p>(e) “Commissioner” means Transport Commissioner, Uttarakhand;</p> <p>(f) “lessee” means a person to whom the lease of the right to collect cess has been granted under section 4;</p> <p>(g) “light motor vehicle” means a motor car or van or jeep or gypsy the unladen weight of which does not exceed 7500 kilograms;</p> <p>(h) “motor vehicle” means any laden or unladen vehicle designed to be driven under its own power including a motor vehicle as defined in clause (28) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988) but does not include a cart or bicycle;</p> <p>(i) “notification” means notification published under appropriate authority in the Official Gazette;</p> <p>(j) “Official Gazette” means the "Sarkari Gazette" of Uttarakhand;</p>

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1- Subs. by section 2 of U.K Act no 28 of 2016.

		<p>(k) “Road Infrastructure” means roads, tunnels, flyovers, bridges, underground roads, approach or link roads or by-passes and includes other services and facilities ancillary thereto;</p> <p>(l) “Schedule” means Schedule appended to this Act;</p> <p>(m) “State Government” or “Government” means the Government of Uttarakhand;</p> <p>(n) “token” means proof of collection of cess at the rates specified in columns (4) and (5) of the Schedule.</p>
<p>¹[Rate and payment of Cess</p>	<p>3.</p>	<p>(1) In respect of any motor vehicle, to make use of any road or infrastructure, cess shall be imposed and recovered at such rate as may be specified by the State Government in the Gazette.</p> <p>(2) The person in-charge of the motor vehicle making use of any road infrastructure shall make payment of cess to the inspector posted at the barrier and obtain receipt from him, it shall be the proof of payment of amount mentioned in it.</p> <p>(3) A motor vehicle that has made payment of cess under sub-section (2) at any barrier in the State shall not be required to pay cess again while crossing any barrier established under this Act within same day for which payment has been made.</p> <p>(4) At the barrier established on the border of Uttarakhand State, cess due at the rate specified in sub-section (1) shall be recovered from every motor vehicle at the time of entry: Provided that any motor vehicle owner who has to frequently enter into the Uttarakhand State for different reasons may obtain a token by making payment of cess at quarterly or annual rate specified in the sub-section (5) and (6) as the case may be, in place of daily rate.</p> <p>(5) The quarterly payment shall be valid for the quarters beginning on first January, first April, first July and first October.</p> <p>(6) Annual token shall be valid for the financial year for which it has been issued.</p> <p>Explanation: { * * * }²¹</p>

1- Subs. by section 2 of Uttarakhand Act no 13 of 2016.

2- Repl. by section 3 of UK Act no 28 of 2016.

- Power of the State Government to lease the right to collect cess**
4. (1) The State Government may, with effect from such date as it may by notification specify, lease to any person the right to collect cess levied under section 3, on motor vehicles passing over any road infrastructure, by auction or tender or combination of both, or any other mode for any financial year or part thereof, on such terms and conditions as the Commissioner may, subject to approval of the State Government, determine.
- (2) For the purpose of grant of lease under sub section (1), the Commissioner shall, after taking into consideration the receipts of the cess or the preceding year or any part thereof and the rates of cess applicable for the lease period assess aggregate amount of cess likely to be recovered at a barrier during the period of lease.
- (3) The lessee shall be required to furnish such security for due fulfilment of the terms and conditions of the lease as the Commissioner may direct.
- (4) Any sum (including penalty, interest or costs of the proceedings) payable by the lessee under a lease granted under sub-section (1), if not paid by the due date, shall be recoverable as arrears of land revenue.
- Servants etc. to be public servants**
5. All persons appointed under this Act shall be deemed to be public servants within the meaning of section 21 of the Indian Penal Code.
- Power of Cess Inspector**
6. The driver of a motor vehicle shall cause the vehicle to stop when required to do so by the Cess Inspector to enable him to carry out any of the duties imposed on him under this Act.
- Establishment of barriers**
7. The State Government may, from time to time, by notification in the Official Gazette, establish or remove barriers on any road infrastructure, for the purpose of this Act.
- Exhibition of table of cess and statement of penalties**
8. A table of the cess authorised to be taken at any barrier shall be put in a conspicuous place near such barrier legibly written or printed in Hindi and English words and figures, to which shall be annexed, written or printed in like manner, a statement of penalties for refusing to pay the cess and for taking unlawfully any cess.
- Assistance to Cess Inspectors by police officers**
9. All police officers shall be bound to assist the Cess Inspectors, when required, in the execution of this Act; and, for the purpose, shall have the same powers which

they have in the exercise of their ordinary police duties.

<p>Procedure in case of non-payment of cess</p>	<p>10.</p>	<p>In case of non-payment of such cess on demand, the person appointed to collect the same may detain the motor vehicle until the cess is paid.</p>
<p>Establishment of Mobile Squads</p>	<p>11.</p>	<p>(1) The State Government may, by notification, order the establishment of Mobile Squads for checking of the vehicles to ensure collection of the cess and prevent evasion and the Mobile Squads so established shall be under the charge of an officer of the Government, who shall be a collecting authority under this Act.</p> <p>(2) When so required by the collecting authority, the driver or the person-in-charge of the motor vehicle shall stop the motor vehicle and keep it stationary as long as may be necessary, and allow the collecting authority to examine receipt or token of payment of cess paid and the driver or the person-in-charge of such motor vehicle shall also furnish such other information as may be required by the collecting authority.</p>
		<p>(3) ¹{The driver or person-in-charge of the vehicle shall keep in the receipt of payment of cess paid, at the time of entering into the Uttarakhand State, in the motor vehicle during his stay in the State and shall present it to the collection authority when demanded.}</p> <p>(4) If the driver or the person-in-charge of the motor vehicle fails to produce the receipt of payment of cess or token, as required under sub-section (3), then the collecting authority shall recover the cess at the place of inspection at the ¹{prescribed rate under sub-section (1) of section 3:</p> <p style="text-align: center;">Provided that in case the Government decides to give on lease the right to collect Cess under section 4, the provisions of sub-section (3) shall not apply.}¹</p> <p>(5) Notwithstanding anything contained in sub-section (4), the collecting authority may also order detention of the motor vehicle, including the goods, if any, being carried therein, for such period as may reasonably be necessary and shall allow the same to proceed only after the driver or the person-in-charge of the motor vehicle making payment of the cess and the amount of collection fee imposed under this section or furnishing to his satisfaction a security or executing a bond with or without sureties for securing the amount of cess and collection fee.</p>

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1- Subs. by section 3 (a) and (b) of Uttarakhand Act no 13 of 2016.

- Penalties**
12. (1) Whosoever:-
- (a) attempts to cross any barrier without compliance with the provisions of this Act, or
 - (b) contravenes any other provision of this Act or the rules made there under or any order or direction made under any such provision or rule, shall be liable, on conviction, to a fine which may extend to five hundred rupees.
- (2) No magistrate shall take cognisance of any offence under this Act except on a complaint in writing, made by the Cess Inspector.
- Bar to proceedings**
13. No suit, prosecution or other legal proceeding shall lie against any person, authorised to act by or under this Act, for anything done or purporting to have been made, in good faith, under this Act or the rules made there under.
- Exemptions**
14. (1) No cess shall be payable and charged on the vehicles specified in column (2) of the Schedule-II for the use of any road infrastructure, subject to the conditions and exceptions, if any, set out in column (3) thereof.
- (2) The State Government, after giving by notification not less than thirty days notice of its intention so to do, may by like notification, add to or delete any vehicle from the Schedule –II and thereupon the said Schedule-II shall be deemed to be amended accordingly.
- (3) Every notification issued under sub-section (2) shall, as soon as may be, after it is issued, be laid on the Table of the Legislative Assembly.
- Power to make rules**
15. The State Government may by notification in the Official Gazette, make rules consistent with this Act, for securing the levy and collection of cess and generally for carrying out the purposes of this Act.

Validation

16. (1) Notwithstanding anything contained to the contrary in other acts., no suit or other proceedings shall be maintained or continued in any court or before any authority for the refund of, and no enforcement shall be made by any court or authority of any decree or order directing the refund of any such aforesaid cess which has been collected or paid.
- (2) For the removal of doubts, it is hereby declared that-
- Nothing in sub-section (1) shall be construed as preventing any person-
- (a) from questioning in accordance with the provisions of the said Act, the levy, collection or payment of the aforesaid cess; or
- (b) from claiming refund of aforesaid cess paid by him in excess of the amount due from him under the provisions of the Act.

Repeal and Savings

17. (1) The Uttarakhand Transport and Civic Infrastructure Cess Ordinance, 2012 (Uttarakhand Ordinance No. 10 of 2012) is hereby repealed.
- (2) Notwithstanding such repeal, anything done or any action taken under the ordinance referred to in sub-section (1), shall be deemed to have been taken under this Act, wherein under this Act as if this Act was in force at all material time.

SCHEDULE –I

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1- Repeal Schedule I by section 4 of Utrkahan Act no. 13 of 2016

SCHEDULE-II

(See Section 14)

Sl. No.	Particulars.	Conditions and Exceptions.
1.	2.	3.
1.	The motor vehicles belonging to the President, and Vice-President of India, Defence Services of Union of India, Diplomatic Core, Hon'ble Supreme Court and all High Court.	-----
2.	[The motor vehicles belonging to the Ministers, State Ministers, Deputy Ministers, Speaker, Deputy Speaker of the Legislative Assembly, Chairman, Vice-Chairman of the Legislative Council, Members Legislative Council, Member Legislative Assembly, Members Legislative Council of different States.] ¹	-----
3.	The motor vehicles belonging to the fire service, ambulances and vehicles specially designed for use by physically handicapped person.	-----
4.	Motor vehicles, scooters and tractor used for agricultural purposes (when used for agricultural work).	-----
5.	All motor vehicles registered in the State of Uttarakhand.	-----

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1- Subs. by section 4 of UK Act no 28 of 2016.
