

THE UTTARAKHAND MOTOR VEHICLES TAXATION REFORMS ACT, 2003

[Uttarakhand Act No. 12 of 2003] (as amended by Amendment Act No. 16 of 2011, 08 of 2013 and 35 of 2013)

**AN
ACT**

to provide for the reforms of all the taxes in the State imposed on motor vehicles, it is hereby enacted in the 54th year of the Republic of India as follows:-

Short title, extent and commencement	1.	<p>(1) This Act may be called the Uttarakhand Motor Vehicles Taxation Reforms Act, 2003.</p> <p>(2) It extends to the whole of Uttarakhand.</p> <p>(3) It shall come into force on such date as the State Government may, by notification, appoint in this behalf and different dates may be appointed for different provisions.</p>
Definitions	2.	<p>In this Act-</p> <p>(a) [***]¹</p> <p>(b) “Appellate Authority” means the Transport Commissioner, Uttarakhand or any other officer appointed by the State Government as Appellate Authority.</p> <p>(c) “Certificate of registration” means the certificate issued by a competent authority to the effect that a motor vehicle has been duly registered in accordance with the provisions of the Motor Vehicles Act, 1988 or any other law for the time being in force, relating to registration of motor vehicles;</p> <p>(d) “Goods carriage” means any motor vehicle constructed or adapted wholly or partly for use for the carriage of goods, or any motor vehicles not so constructed or adapted when used for the carriage of goods either solely or in addition to passengers, and includes a trailer but does not include a motor cab, or maxi cab or a contract carriage or stage carriage where such contract carriage or stage carriage is authorized to carry a limited quantity of load;</p> <p>(e) “Limited quantity of Load” means such quantity of load, not exceeding the limits determined by the Transport Commissioner, Uttarakhand, as the Registering Authority may specify in the registration certificate in respect of a vehicle.</p> <p>(f) “Old motor vehicle” means a motor vehicle other than a transport vehicle registered prior to February 5, 1988 under the provisions of the Motor Vehicles Act, 1939;</p> <p>(g) “Operator” in respect of a transport vehicle means a person whose name is entered in the permit or in an authorization certificate issued under the Uttar Pradesh Motor Vehicles (special provisions) Act, 1976, (as applicable in Uttarakhand) and where there is no such permit or authorization certificate, the person whose name is entered in the certificate or registration in respect of such vehicle, and where the transport vehicle is the subject of a hire purchase agreement, the person in possession of the vehicle under that agreement and where any such person is a minor, the guardian of such minor;</p>

1. Omitted by section 2 (1) of Uttarakhand Act No. 08 of 2013.

	<p>(h) "Owner" in respect of a motor vehicle means the person whose name is entered in the certificate of registration issued in respect of such vehicle, and where such vehicle is the subject of an agreement of hire purchase or lease or hypothecation, the person in possession of the vehicle under that agreement and where any such person is a minor, the guardian of such minor;</p> <p>(i) "Passenger" in relation to a public service vehicle means any person traveling in a public service vehicle, but does not include the operator, the driver, the conductor or an employee of the operator of the public service vehicle traveling in the <i>bonafide</i> discharge of his duties in connection with the public service vehicle;</p> <p>(j) ["Quarter" means a period of three calendar months commencing on the first day of any calendar month;]¹</p> <p>(k) "Region" means the area specified as region under sub-section (1) of section 68 of the Motor Vehicles Act, 1988 and includes a sub-region as may be specified by the State Government from time to time;</p> <p>(l) ["Motor Vehicles Tax"]² means any tax levied under section 4; [(l-1) "Special Tax" means a tax imposed under section 4A; (l-2) "Cess" means a "Green Cess" imposed under sub-section (5) of section 4; (l-3) "School Cab" means a motor cab or maxi cab owned or controlled by a school or college or controlled by its recognized parent teacher association used for carrying students to and from such school or college.]³</p> <p>(m) "Taxation Officer" means an officer appointed as such by the State Government and includes any other officer on whom all or any of the powers of the Taxation officer are conferred by a general or special order of the State Government;</p> <p>(n) [***]⁴</p> <p>(o) Words and expressions used but not defined in this Act and defined in the Motor Vehicles Act, 1988, shall have the respective meaning assigned to them in that Act.</p>
<p>Power to exempt</p>	<p>3. (1) The State Government may, by rule or notified order, subject to such conditions and for such period, as may be specified, exempt, either wholly or partially, any motor vehicle or class of motor vehicles operating in furtherance of any educational, medical, philanthropic or other public purpose from.</p> <p>(a) the operation of this Act or any provision thereof, or (b) the payment of any tax under this Act.</p> <p>(2) The exemption granted, or the conditions for the exemption imposed, under sub-section (1) may be made effective retrospectively but not from a date earlier than the commencement of the financial year.</p> <p>(3) The State Government may, in the like manner withdraw any exemption granted under the sub-section (1) but such withdrawal shall not operate retrospectively.</p>

1. Substituted by section 2 (2) of Uttarakhand Act No. 08 of 2013.
 2. Subs. by section 2 (3) *ibid*.
 3. Added by section 2 (4) *ibid*.
 4. Omitted by section 2 (5) *ibid*.

<p>Imposition of tax</p>	<p>4. (1) Save as otherwise provided in this act or the rules made thereunder, no motor vehicle other than a transport vehicle, shall be used in any public place in Uttarakhand unless a onetime tax at the rate applicable in respect of such motor vehicle, [as may be specified by the State Government by notification in the Gazette]¹ has been paid in respect thereof :</p> <p>Provided that where a one-time tax in respect of any such motor vehicle has been paid before the commencement of the Uttar Pradesh Motor Vehicles Taxation (Amendment)Act 2000 (as applicable in Uttarakhand) and such Tax has not been refunded under sub-section (5) of section 12, no tax under this sub-section shall be payable in respect thereof after such commencement :</p> <p>Provided further that in respect of an old motor vehicle, instead of a one-time tax, annual tax at the rate applicable to such motor vehicle [as may be specified by the State Government by notification in the Gazette]² may be paid.</p> <p>[(1-A) Save as otherwise provided in this Act or the rules made there under no two wheeler, three wheeler motor cab and goods carriage having gross vehicle weight not exceeding 3000 Kilograms, shall be used in any public place in Uttarakhand unless yearly tax at such rate of such motor vehicle, as may be specified by the State Government by notification in the Gazette has been paid in respect thereof :</p> <p>Provided that in respect of a motor vehicle under this sub-section in lieu of yearly tax such amount of the one time tax may be payable as specified by the State Government by notification in the Gazette;]³</p> <p>[Provided further that in respect of a three wheeler Motor Cab under this sub-section quarterly tax may also be paid at such rate as specified by the State Government by notification in the Gazette.]⁵</p> <p>[(2) Save as otherwise provided by or under this Act no goods carriage other than those specified in subsection (1-A), construction equipment vehicles, specially designed vehicles, motor cab (other than two wheeler and three wheeler motor cab), and maxi cab shall be used in any public place in Uttarakhand unless a quarterly tax at the rate applicable to such motor vehicle as specified by the State Government by notification in the Gazette has been paid in respect thereof :</p> <p>Provided that in respect of a motor vehicle under this sub-section instead of quarterly tax, an yearly tax at such rate as specified by the State Government by notification in the Gazette may be payable.]⁴</p> <p>[Provide further that in respect of a Motor Cab and Maxi Cab under this sub-section monthly tax may also be paid at such rate as specified by the State Government by notification in the Gazette.]⁶</p> <p>[(2-A) Save as otherwise provided by or under this Act no public service vehicle other than those referred in sub-section (1-A) and sub-section (2) shall be used in any public place in Uttarakhand unless a monthly tax at such rate as may be notified by the State Government is paid in respect thereof :</p> <p>Provided that in respect of a motor vehicle under this sub-section instead of monthly tax, a quarterly or an yearly tax at such rate as may be notified by the State Government may be payable.</p>
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1- Substituted by section 2 (2) of Uttarakhand Act No. 08 of 2013.

2- Subs. by section 2 (3) ibid.

3- Added by section 2 (4) ibid.

4- Omitted by section 2 (5) ibid.

5- Inserted by section 2 (1) of Uttarakhand Act, no. 35 of 2013.

6- Inserted by section 2 (2) of Uttarakhand Act, no. 35 of 2013.

		<p>(2-B) Where any reciprocal agreement relating to taxation of goods carried by road is entered into between the Government of Uttarakhand and any other State Government or a Union Territory, the levy of tax under sub-section (1-A) or sub-section (2) shall, notwithstanding anything contained in the said sub-section, be in accordance with the terms and conditions of such agreement :</p> <p>Provided that the tax so levied shall not exceed the tax which would otherwise been levied under this Act.]¹</p> <p>[(3) Save as otherwise provided by or under this Act no vehicle which is temporarily registered shall operate in Uttarakhand unless a tax at such rate as may be notified by the State Government has been paid in respect thereof.</p> <p>(4) Save as otherwise provided by or under this Act a tax at such rate as may be notified by the State Government shall be levied on the motor vehicles kept in possession of a dealer for purpose of sale.</p> <p>(5) Save as otherwise provided by or under this Act in addition to the tax levied under this Act, there shall be levied and collected a "Cess" called "Green Cess" on the motor vehicles suitable for use on road at such rate as may be notified by the State Government for the purpose of implementation of various measures of air pollution and improvement of Urban Transport System.]²</p>
[Levy of special tax in respect of certain Vehicles	4.A	Save as otherwise provided by or under this Act no public service vehicle covered by temporary permit issued for the conveyance of passengers on special occasions, such as to and from fair and religious gatherings or to carry marriage parties, tourist parties or such other reserved parties by whatever name called shall be operated in public place in Uttarakhand unless in addition to tax under section 4, the special tax at such rate as may be notified by the State Government has been paid in respect thereof.] ³
	5.	[***] ⁴
	6.	[***] ⁵
	7.	[***] ⁶
Accident Relief Fund	8.	[(1) For the purpose of providing relief to the passengers or other persons, suffering casualty in any accident in which a public service vehicle is involved, or to heirs of such passengers or other persons, The State Government shall establish a fund to be know as "The Uttarakhand Road Transport Accident Relief Fund." The amount equivalent to two percent of the tax levied under sub-section (1), (1-A), (2), (2-A) and (2-B) of section 4 shall be credited to the said fund.] ⁷

1. Added by section 3 (4) of Uttarakhand Act No. 08 of 2013.

2. Subs. by section 6 (6) ibid.

3. Added by section 4 ibid.

4. Omitted by section 5 ibid.

5. Omitted by section 6 ibid.

6. Omitted by section 7 ibid.

7. Subs. by section 8 ibid.

		(2) The fund established under sub-section (1) shall be administered and utilized in such manner, as may be prescribed.
State Urban Transport Fund	8.A	(1) For the purpose of development of transport infrastructure road safety and control of air pollution in urban area, the State Government shall establish a fund to be known as “the State Urban Transport Fund”. The Cess collected under sub-section (5) of section 4 shall be credited to the said fund. (2) The fund established under sub-section (1) shall be administered and utilized in such manner, as may be prescribed.] ¹
Payment of tax and penalty	9.	(1) Subject to the provisions of section 11- (i) the tax payable under sub-section (1) of section 4 shall be paid at the time of the registration of the vehicle under the Motor Vehicles Act, 1988 : Provided that in respect of an old motor vehicle, the tax shall be payable in advance on or before the fifteenth day of January in each year; [(ii) the tax payable under sub-section (1-A) of section 4, shall be payable in advance for one quarter in respect of three wheeler motor cab and for one year in respect of other vehicle at the time of registration of the motor vehicle under the Motor Vehicles Act, 1988 and thereafter on or before the first calendar month of each quarter next following or before fifteenth day of the first calendar month of each year next following as the case may be. (iii) the tax payable under sub-section (2) of section 4 shall be payable in advance for one month in respect of motor cab and maxi cab and for one quarter in respect of other vehicles at the time of registration of the motor vehicle under the Motor Vehicle Act, 1988 and thereafter on or before the fifteenth day of each calendar month next following or before fifteenth day of the first calendar month of each quarter next following as the case may be.] ⁵ (iv) [(a) the tax payable under sub-section (2-A) of section 4, shall be payable in advance for one calendar month at the time of registration of the vehicle under the Motor Vehicle Act, 1988 and thereafter on or before the fifteenth day of each calendar month next following;] ³ (b) [The Special tax payable under section 4-A] ³ in respect of vehicles covered by temporary permit issued for the conveyance of passengers on special occasions, such as to and from fairs and religious gatherings or to carry marriage parties, tourist parties or such other reserved parties shall be paid at the time of issuance of such temporary permit. [(v) (a) the tax payable under sub-section (3) of section 4 shall be payable in advance for thirty days at the time of temporary registration; (b) the tax payable under sub-section (4) of section 4, shall be payable in advance on or before the fifteenth day of January in each year; (c) the Cess payable under sub-section (5) of section 4 shall be payable at the time of the registration of the vehicle, or at the time of renewal of registration of vehicle or at the time of renewal of certificate of fitness of the vehicle, as the case may be.] ⁴

1- Added by section 9 of Uttarakhand Act No. 08 of 2013.

2- Added by section 10(1)(b)(i) ibid.

3- Omitted by section 10(1)(b)(ii) ibid.

4- Added by section 10(1)(c) ibid.

5- Substituted by section 3 of Uttarakhand Act, no. 35of 2013.

		<p>(2) When any person transfers a motor vehicle registered in his name to any other person, then without prejudice to the liability of the transfer or in this regard, the transferee shall be liable to pay the arrears of tax, additional tax and penalty, if any, in respect of the motor vehicle so transferred, due on or before the date of its transfer, as if the transferee was the owner of the said motor vehicle during the period for which such tax, additional tax or penalty is due.</p> <p>(3) Where the tax or additional tax in respect of a motor vehicle is not paid within the period specified in sub-section (1) in addition to the tax or the additional tax due, a penalty at such rate [not exceeding the due amount,]² as may be prescribed, shall be payable, for which the owner and the operator if any shall be jointly and severally liable.</p> <p>(4) In computing the amount of tax, additional tax or penalty under this Act the amount shall be rounded off to the nearest rupee, that is to say a fraction of a rupee being fifty paise or more shall be rounded off to the next higher rupee and any fraction less than fifty paise shall be ignored.</p>
<p>Vehicles not be used in Uttarakhand without payment of tax</p>	<p>10.</p>	<p>(1) Notwithstanding anything contained in section 9, no transport vehicle shall ply in Uttarakhand-</p> <p>(a) under a temporary/ permanent permit granted under the Motor Vehicle Act, 1988, by an authority having jurisdiction outside Uttarakhand unless there has been paid in respect thereof-</p> <p>(i) [under a temporary permit granted under the Motor Vehicle Act, 1988 by an authority having jurisdiction outside Uttarakhand unless there has been paid in respect thereof a tax under section 4 for its use or stay in Uttarakhand;]³</p> <p>(ii) an additional tax for a public carrier under section 5 or in case of a contract carriage under section 6, as the case may be,</p> <p>(iii) an additional tax for a stage carriage plying on an interstate route under an agreement between two states, under section 6.</p> <p>[(b) Under a national permit granted under sub-section (12) of section 88 of the said Act by an authority having jurisdiction outside the State of Uttarakhand no goods vehicle shall be use in the State of Uttarakhand unless there has been paid in respect thereof an consolidated tax under rule 87 of the Motor Vehicle Rules, 1989, in the manner prescribed;]⁴</p> <p>(c) Under a permit granted under sub-section (9) of section 88 of the said Act read with the Motor Vehicles (all India permit for Tourist Transport Operators) Rules, 1993 by an authority having jurisdiction outside Uttarakhand unless there has been paid in respect thereof [a tax under section 4]⁴ at the rate [specified by the State Government by notification in the Gazette]⁴ in the manner prescribed :</p> <p style="text-align: center;">[***]⁵</p>

1. Substituted by section 3 of Uttarakhand Act No. 16 of 2011.
2. Subs. by section 10(2) of Uttarakhand Act No. 08 of 2013.
3. Subs. by section 11 (1)(a) ibid.
4. Subs. by section 11(1)(b) ibid.
5. Omitted by section 11(1)(c) ibid.

		<p>(2) [***]¹</p> <p>(3) If such vehicles covered under permanent/ temporary permits from other states, is found plying without payment of payable taxes and additional taxes of Uttarakhand, penalty shall be [equivalent to five times of the due tax]² additionally.</p> <p>(4) [***]³</p> <p>[(5) Where any motor vehicle other than a transport vehicle is found plying as a transport vehicle, such tax therefore as may be notified by the State Government, shall be payable.]⁴</p>
[Amount pay-able on liability occurring for the first time	11.	Save as otherwise provided by or under this Act when in respect of a transport vehicle, the tax becomes payable for the first time after the commencement of any calendar month, the tax payable under section 4 shall be one third of the appropriate quarterly tax or one twelfth of the appropriate yearly tax for each calendar month or part thereof in respect of which the tax is payable.] ⁵
Non-use of vehicle and refund of tax [***]⁶	12.	<p>(1) When any person who has paid the tax in respect of a transport vehicle, proves to the satisfaction of the Taxation Officer in the prescribed manner that the motor vehicle in respect whereof such tax has been paid, has not been used for a continuous period of one month or more since the tax was last paid, he shall be entitled to a refund of an amount equal to [one third of the quarterly tax or one twelfth of the yearly tax, as the case may be]⁷ payable in respect of such vehicle for each complete calendar month of such period for which such tax has been paid :</p> <p>Provided that no such refund shall be admissible unless such person has surrendered the certificate of registration, the token, if any, issued in respect of the vehicle and the permit, if any, to the Taxation Officer, before the period for which such refund is claimed :</p> <p>[Provided further that where one time tax has been paid for a motor vehicle under sub-section (1-A) of section 4, the amount equivalent to 0.008th part for each month shall be refunded in respect of such vehicle.]⁸</p> <p>(2) Where the operator or, as the case may be, the owner of a motor vehicle, does not intend to use his vehicle for a period of one month or more he shall, before the date the tax [***]⁹, as the case may be, is due, surrender the certificate of registration, the token, if any, issued in respect of the motor vehicle and the permit, if any, to the Taxation Officer of the region where the tax or additional tax was last paid and on such surrender, no tax [***]⁹ under this Act shall be payable in respect of such vehicle for each complete calendar month of the period during which the vehicle remains withdrawn from use and the aforesaid documents remain surrendered with the Taxation Officer :</p>

1. Omitted by section 11(2) of Uttarakhand Act No. 08 of 2013.
2. Subs. by section 11 (3) ibid.
3. Omitted by section 11(4) ibid.
4. Subs. by section 11(5) ibid.
5. Subs. by section 12 ibid.
6. Omitted by section 13(1) ibid.
7. Subs. by section 13 (2)(a) ibid.
8. Added by section 13(2)(b) ibid.
9. Omitted by section 13(3)(a) ibid.

Provided that in case such vehicle is found plying during the period when it documents as mentioned in this sub-section remain surrendered with the Taxation officer, such owner or operator, as the case may be, shall be liable to [the tax as if the documents were not surrendered and shall also be liable to the penalty equivalent to five times of the tax.]¹

- (3) Where the owner of [a motor vehicle]² in respect whereof one-time tax has been paid under this Act proves to the satisfaction of the Taxation Officer in prescribed manner that such motor vehicle has not been used for a continuous period of one month or more, he [shall be entitled to a refund such tax as may be specified by the State Government by notification in the Gazette]² for the said period :

Provided that no such refund shall be admissible, unless the certificate or registration and the token, if any, issued in respect of the vehicle are surrendered by the owner with the Taxation Officer :

Provided further that the total amount of refund under this sub-section shall not exceed the one-time tax paid under this Act.

- (4) In calculation the amount of refund under sub-section (3) any portion of the period being less than a calendar month, shall be ignored.
- (5) The owner of a motor vehicle other than a transport vehicle, in respect where of one-time tax has been paid under this Act shall be entitled to refund of such tax at the rate [specified by the State Government by notification in the Gazette]³ on the ground that he has, after payment of such tax, paid tax in respect of such vehicle under any enactment relating to any tax on motor vehicles in any other State or Union Territory as a consequence of such vehicle having been brought over permanently to such other State or Union Territory or that such motor vehicle has been converted in to a transport vehicle or that the registration of such motor vehicle has been cancelled.
- (6) Where any person who has paid the tax other than one-time tax in respect of an old motor vehicle, proves to the satisfaction of the Taxation Officer that the motor vehicle in respect of which such tax has been paid, has not been used for a continuous period of one calendar month or more since the tax or installment was last paid, he shall be entitled to a refund of an amount equal to one-twelfth of the rate of annual tax payable in respect of such vehicle for each complete calendar month of such period for which such tax has been paid :

Provided that no such refund shall be admissible unless such person has surrendered the certificate of registration and the token, if any, issued in respect of the vehicle to the Taxation Officer, before the period for which such refund is claimed.

- (7) [***]⁴

1. Subs. by section 13(3)(b) of Uttarakhand Act No. 08 of 2013.
2. Subs. by section 13 (4) ibid.
3. Subs. by section 13(5) ibid.
4. Omitted by section 13(6) ibid.

		<p>(8) Where the operator, or as the case may be, the owner of a motor vehicle is unable to use his motor vehicle due to an accident of the said vehicle and the certificate of registration, the token, if any, issued in respect of the said vehicle and the permit, if any are surrendered to the Taxation Officer within a week from the date of such accident together with a copy of the first information report, such surrender shall be deemed to have been made on the date of the accident.</p> <p>[(9) In case of non use of any motor vehicle due to any accident or due to detainment under any act on an application presented before the competent authority within prescribed time period along with sufficient evidence, the non use of the vehicle can be accepted for a period of complete calendar month by the competent authorities, who after through investigation may accept the non use of vehicle and the liability of tax to the limit mentioned below:-</p> <p>(i) upto Rs. 5,000.00 Transport Tax Officer-I (having jurisdiction)</p> <p>(ii) above Rs.5,000.00 and upto Rs.15,000.00 Assistant Regional Transport Officer (jurisdiction)</p> <p>(iii) above Rs.15,000.00 and upto Rs. 30,000.00 Regional Transport Officer (having jurisdiction)</p> <p>(iv) above Rs. 30,000.00 Deputy Transport Commissioner (Taxation) (nominated by the Transport Commissioner)</p> <p>Provided that due to the strike of state employees or such other unavoidable circumstances, where vehicle owner having no fault of his own, is unable to deposit the tax within the specified time limits for which penalty is livable on him. Only The Transport Commissioner is competent to rescind such penalty after through investigation.”</p>
Declaration by person keeping vehicle for use	13.	<p>(1) The owner or operator of every motor vehicle shall make a declaration in respect of it in the prescribed form and shall deliver the declaration within the prescribed time to the Taxation Officer and shall pay to him the [Motor Vehicle Tax]³ which he appears by such declaration to be liable to pay in respect of such vehicle, as required by or under this Act.</p> <p>(2) Where a motor vehicle is altered so as to render the owner or operator thereof liable to payment of enhanced [Motor Vehicle Tax]³ under section 14, such owner or operator shall make, within the prescribed time, an additional declaration in the prescribed form showing the nature of the alteration made and shall deliver it to the Taxation Officer and shall pay to him the difference in tax or additional tax payable under section 14.</p>
Payment of difference in tax	14.	Where any motor vehicle in respect of which the [Motor Vehicle Tax] ³ has been paid is altered in such manner as to cause the vehicle to become a vehicle in respect of which a higher rate of [Motor Vehicle Tax] ³ is payable, the owner or operator thereof shall in respect of such vehicle be liable jointly and severally to pay the difference between the amount of [Motor Vehicle Tax] ³ payable after its being so altered.

1. Subs. by section 13(7) of Uttarakhand Act No. 08 of 2013.

2. Subs. by section 14 ibid.

3. Subs. by section 15 ibid.

<p>Record of payment of the tax in the certificate of registration and grant of [certificate]¹</p>	<p>15.</p>	<p>(1) The Taxation Officer shall record the payment of tax in the certificate of registration granted in respect of the motor vehicle and in the case of a transport vehicle shall also issue a [certificate]² in the prescribed form.</p> <p>(2) [***]³</p>
<p>Power to stop vehicle and enter</p>	<p>16.</p>	<p>The driver of a motor vehicle shall cause the vehicle to stop and remain stationary when required so to do by the Taxation Officer, or any other officer authorized by the State Government in this behalf, in order to enable him to carry out any duty imposed on him by or under this Act and such authority or other officer may also enter the vehicle and travel in it for doing so.</p>
<p>Time table to be furnished</p>	<p>17.</p>	<p>(1) Every operator of stage carriage shall, within such time and in such manner as may be prescribed, furnish to the Taxation officer a table regulation timings of arrival and departure of his stage carriage, as well as the number of single trips made in a quarter and such other particulars connected with his business, as the Taxation Officer may, by order, from time to time, require.</p> <p>(2) Any alteration in the timings or particulars referred to in sub-section (1), shall be intimated by the operator to the Taxation Officer within fifteen days of such alteration taking effect.</p> <p>[(3) Every operator of stage carriage shall maintain operational log book of each vehicle, in which such information as may be prescribed shall be kept. The vehicle owner or driver or operator shall produce the log book to the taxation officer on demand.]⁴</p>
<p>Appeal</p>	<p>18.</p>	<p>(1) Any person aggrieved by an order of the Taxation Officer made [under section 4, and section 12]⁵ may, within thirty days from the date of receipt of such order, prefer an appeal to the appellate authority.</p> <p>(2) The Appellate Authority may, after giving the appellant an opportunity of being heard pass such orders as it thinks fit.</p> <p>(3) Every order made by the Appellate Authority in an appeal under sub-section (1) shall be final.</p>
<p>Punishment of offences</p>	<p>19.</p>	<p>Whoever contravenes any of the provisions of this Act or the rules made there under shall be punishable with fine which may extend to [one thousand rupees]⁶ and for the second or subsequent similar offence, be punishable with fine which may extended to [five thousand rupees]⁶ :</p> <p>Provided that no court shall, except for reasons to be recorded in writing, impose a fine of less than [one thousand rupees]⁶ for any such second or subsequent offence.</p>

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1. Subs. by section 16 (a) of Uttarakhand Act No. 08 of 2013.
 2. Subs. by section 16 (b) ibid.
 3. Omitted by section 16 (c) ibid.
 4. Added by section 17 ibid.
 5. Subs. by section 18 ibid.
 6. Subs. by section 19 ibid.

<p>Recovery of tax</p>	<p>20.</p>	<p>(1) Arrears of any [motor vehicles tax]¹ or penalty payable under this Act shall be recoverable as arrears of land revenue.</p> <p>(2) The [motor vehicles tax]¹ and penalty payable under this Act shall be first charge on the motor vehicle including its accessories, in respect whereof it is due.</p> <p>[(3) The Taxation Officer shall raise a demand in the form as may be prescribed from the owner or operator, as the case may be, for the arrears of tax and penalty of each year, which shall also include the arrears of tax or penalty, if any, of preceding years.</p>
<p>Power to enforce attendance of witnesses etc.</p>	<p>21.</p>	<p>The appellate authority, or the Taxation Officer making any inquiry under this Act shall have all such power as are vested in a civil court while trying a civil suit, in respect of,-</p> <p>(a) the summoning and enforcing of attendance of witnesses, and examining them on oath or affirmation or otherwise and the issue of commission or request to examine witnesses;</p> <p>(b) compelling anyone for the production of any document; and</p> <p>(c) punishing persons guilty of disobedience of orders issued in exercise of such powers referred to in the preceding clauses.</p>
<p>Detention of Transport vehicle in case of non-payment of tax</p>	<p>22.</p>	<p>(1) Where an officer authorized by the State Government in this behalf, has reason to believe that a [motor vehicle]³ has been or is being used by a person without payment of [motor vehicles tax]⁴ or penalty if any, he may seize and detain the [motor vehicle]³ and for the purpose take, or cause to be taken, such steps as may be considered, by him necessary, for the safe-custody of the [motor vehicle]³ and, in particular, require the driver of such vehicle to convey it to the nearest police station or any other place specified by him; where the custody of the vehicle shall be taken by the police and shall keep until the order of release of the vehicle is received from a Competent Authority :</p> <p style="padding-left: 40px;">Provided that the officer seizing the vehicle shall, within 48 hours of such seizure, send a report of such seizure to the concerned Taxation Officer.</p> <p>(2) A [motor vehicle]³ seized or detained under this section shall be released by the Taxation officer immediately on payment of the [motor vehicles tax]⁴ penalty or other amount due for the non-payment whereof the vehicle was so seized or detained.</p> <p>(3) Where the [motor vehicle tax]⁴ penalty or other amount due for the non-payment whereof a [motor vehicle]³ has been seized or detained under this section, is not paid under sub section (2) within the period of ninety days from the date of seizure or detention of the Vehicle, the Transport Commissioner may, without prejudice to any other action that may be taken under this act, cause the vehicle to be sold by public auction in the manner prescribed and the sale proceeds of such vehicle shall be adjusted towards the [motor vehicles tax]⁴ the penalty or the other amount due in respect of such vehicle and the expenses, if any, of such auction and the balance, if any, shall be refunded to the owner or the operator of the vehicle.</p>

1. Subs. by section 20 (1) of Uttarakhand Act No. 08 of 2013.
2. Added by section 20(2) ibid.
3. Subs. by section 21 (1) ibid.
4. Subs. by section 21 (2) ibid.

Bar of jurisdiction of courts	23.	No Civil Court shall have jurisdiction to entertain any suit or proceeding in respect of anything done, any action taken or any order or direction issued by the State Government or any other authority or officer in pursuance of any power conferred by, or in relation to its or his functions under this Act.
Compounding of offences	24.	<p>(1) Subject to such conditions as may be prescribed, an offence punishable under this Act may be compounded either before or after the institution of the prosecution, by the Taxation Officer or any other officer empowered by the State Government in this behalf by notification, on realization of an amount equivalent to fifty per cent of the maximum fine provided for such offence under this Act.</p> <p>(2) When an offence is so compounded—</p> <p>(i) Before the institution of the prosecution, the offender shall not be liable to prosecution for such offence;</p> <p>(ii) After the institution of the prosecution, the compounding shall amount to acquittal of the offender and no further proceedings shall be taken against the person of the same offence.</p>
Cognizance of offences	25.	No Court shall take cognizance of an offence punishable under this Act except on a report in writing of the facts constituting such offence made by the Taxation Officer.
Offences by Companies	26.	<p>(1) When any offence under this Act has been committed by a company, every person who, at the time other 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 :</p> <p>Provided that nothing contained in this sub-section shall render any such person liable to any punishment, 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.</p> <p>(2) Notwithstanding anything contained in sub-section (1) where an offence punishable 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 secretary, director, manager, or other officer of the company, such secretary, director, manager, or other officer, shall also be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.</p> <p>Explanation—for the purpose of this section—</p> <p>(a) Company” means any corporate body and includes a firm or other association of individuals; and</p> <p>(b) Director” in relation to a firm, means a partner in the firm.</p>

Protection of action taken in good faith	27.	No suit, prosecution or other legal proceedings shall lie against the State Government or any of its officers or servants in respect of anything which in good faith is done or intended to be done in pursuance of this Act or any rule, order or direction made or given thereunder.
Power of State Government to make rules	28.	<p>(1) The state Government may, by notification make rules for carrying out the purposes of this Act.</p> <p>(2) In particular and without prejudice to the generality of the foregoing power, the State Government may make rules for all or any of the following purposes, namely-</p> <p>(a) Prescribing the manner and the form in which, and the authority to which, application for payment of tax [***]¹ under this Act shall be presented;</p> <p>(b) Prescribing the form of any certificate, declaration, notice, receipt or token and the particulars to be stated therein and the manner of exhibiting a token on a motor vehicle;</p> <p>(c) Prescribing the manner in which, and the fees on payment of which, token or certificate may be granted or transferred under this Act;</p> <p>(d) Prescribing generally the authorities by whom, and manner in which, any duties in respect of or incidental to the carrying into effect of the provisions of this Act, may be performed;</p> <p>(e) Regulating the method of payment and recovery of the tax [***]¹ and penalty;</p> <p>(f) Regulating the manner in which exemptions from, and refunds of the tax [***]¹ may be claimed and granted;</p> <p>(g) Prescribing the fee for appeal and regulating the manner in which appeals may be instituted and heard;</p> <p>(h) Prescribing the manner of service of orders passed or notices issued under this Act;</p> <p>(i) Prescribing the time for, and manner of, furnishing the time table and other particulars under section 17;</p> <p>(j) [***]²</p> <p>(k) Prescribing the manner, which the Uttarakhand Road Transport Accidents Relief Funds shall be administered and utilized;</p> <p>(l) Any other matter for which rules are to be or may be made.</p>
Power to remove difficulties	29.	<p>(1) The State Government may, for the purposes of removing any difficulty, by a notified order, direct that the provisions of this Act shall, during such period as may be specified in the order, have effect subject to such adaptations, whether by way of modification, addition or omission, as it may deem to be necessary or expedient :</p> <p>Provided that no such order shall be made after the expiration of two years from the date of commencement of this Act.</p>

1. Omitted by section 22 (1) of Uttarakhand Act No. 08 of 2013.
2. Omitted by section 22(2) ibid.

		<p>(2) Every order made under sub section (1) shall be laid as soon as may be, before both the Houses of State Legislature; and the provisions of sub section (1) of section 23-A of the Uttar Pradesh General Clauses Act, 1904 (as applicable in Uttarakhand) shall apply as they apply in respect of rules made by the State Government under any Uttarakhand Act.</p> <p>(3) No order under sub-section (1) shall be called in question in any court on the ground that no difficulty as is referred to in sub-section (1) existed or required to be removed.</p>
Repeal and savings	30.	<p>(1) The U.P. Motor Vehicles Taxation Act 1997 (as applicable in Uttarakhand) is hereby repealed.</p> <p>(2) Prior to formation of Uttarakhand State, without prejudice to the generally of section 6 of the Uttar Pradesh General Clauses Act, 1904 (As applicable in Uttarakhand), the repeal of the enactments referred to in sub-section (1) shall not affect any liability incurred before the date of such repeal and the proceedings under such enactment pending on the said date before any competent authority or court, and all proceedings relating to any such liability as a foresaid instituted after the commencement of this Act, shall be continued and disposed off as if this Act has not come into force.</p>

[FIRST SCHEDULE]¹

1. All schedules omitted by section 24 of Uttarakhand Act No. 08 of

