

TRIPURA MOTOR VEHICLES TAX ACT, 1972

7 of 1972

[7th August, 1972]

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SCHEDULE 1 :- SCHEDULE

TRIPURA MOTOR VEHICLES TAX ACT, 1972

7 of 1972

[7th August, 1972]

An Act to provide for the imposition and levy of a tax on motor vehicles in Tripura Be it enacted by the Legislative Assembly of Tripura in the Twenty-third Year of the Republic of India as follows :-

1. Short title, extent and commencement :-

(1) This Act may be called the Tripura Motor Vehicles Tax Act,

1972.

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

(3) It extends to the whole of Tripura.

2. Definitions :-

In this Act, unless the context otherwise requires

(a) "prescribed" means prescribed by rules made under this Act;

(b) "tax" means the tax imposed under this Act ;

(c) "Taxing Officer" means an officer appointed under S. 3 ;

(d) "tractor" means a motor vehicle which is not itself constructed to carry any load (other than equipment used for the purpose of propulsion), and includes a motor vehicle used for towing disabled vehicles but does not include a road roller ;

(e) words and expressions used, but not defined in this Act, shall have the same meaning as in the Motor Vehicles Act, 1939 (4 of 1939).

3. Appointment of Taxing Officers :-

The State Government may, by notification in the official Gazette, appoint such persons or agency as it thinks fit to be Taxing Officers and may in such notification specify the areas within which such officers shall exercise the powers conferred and perform the duties imposed on them by or under this Act.

4. Imposition of tax :-

(4)If any person fails to deliver a declaration or additional declaration in accordance with the provisions of S. 7, the Taxing Officer may, after making such inquiry as he thinks fit and after giving an opportunity to such person to be heard, require him to pay any tax or additional tax which the Taxing Officer may find such person liable to pay under the provisions of this Act and may also impose on him a penalty which may extend to half the amount of the tax to which he is found liable.

5. . :-

Report of registered motor vehicles brought into Tripura from outside Every person, who brings into Tripura any motor vehicle registered outside Tripura, whether temporarily under S. 25 of the

Motor Vehicles Act, 1939 or otherwise, and uses or keeps for use such vehicle in Tripura, shall submit to the Taxing Officer ;a report thereof within, svch time, in such form and containing such particulars as may be prescribed.

6. Manner of claiming refund or remission :-

A person claiming to be entitled to a refund or remission of the tax under sub-S. (3) of S. 4, shall, within such time as may be prescribed, make to the Taxing Officer an application in this behalf in writing which shall be accompanied by such documents as may be prescribed.

7. Declaration by person keeping a motor vehicle for use :-

(1) Every person by whom a motor vehicle is used or kept for us* shall fill up and sign a declaration in the prescribed form stating truly the prescribed particulars and shall deliver the declaration as so filled up and signed, to the Taxing Officer and shall pay to the Taxing Officer the tax which he appears by such declaration to be liable to pay in respect of such vehicle.

(2) Where a motor vehicle is altered so as to render the person by whom such vehicle is used or kept for use liable to the payment of an additional tax under S. 8, such person shall fill up and siga an additional declaration in the prescribed form showing the nature of alterations made and containing the prescribed particulars and shall deliver such additional declaration as so filled up and signed, to the Taxing Officer and shall pay to the Taxing Officer the additional tax payable under S. 8 which he appears by such additional declaration to be liable to pay in respect of such vehicle.

8. Payment of additional tax :-

Where any motor vehicle in respect of which the tax has been paid is altered in such a manner as to cause the vehicle to become a vehicle in respect of which a higher rate of tax is payable, the person by whom such vehicle is used or kept for use shall be liable to pay an additional tax of a sum which is equal to the difference between the tax already paid in respect of such vehicle and the tax wi>ich is payable in respect of such vehicle after its being so altered.

9. Receipt for tax :-

The Taxing Officer shall grant and deliver to every person who pays to him the tax or additional tax in respect of any motor vehicle, a receipt in which shall be specified the particulars of the tax paid

and such other particulars as may be prescribed.

9A. Refund of tax paid in excess :-

Where the Taxing Officer is satisfied that in respect of any motor vehicle tax has been paid by a person bona fide at a rate higher than that specified in the Schedule due to ignorance of the rate or otherwise, he may, on an application made to him in the prescribed manner refund or remit the tax so paid in excess to such person.

10. Token to be exhibited on motor vehicles :-

(1) The Taxing Officer shall at the time of granting a receipt for the tax deliver to the person paying the tax a token of such form and containing such particulars as may be prescribed.

(2) Every person to whom such token is delivered shall cause it to be exhibited in the prescribed manner on the vehicle in respect of which the tax is paid.

11. Appeal :-

(1) Any person aggrieved by any order made by a Taxing Officer under this Act may appeal against the order to such appellate authority, in such manner, within such time and on payment of such fees as may be prescribed.

(2) Any such appeal shall be heard and decided by the appellate authority in such manner as may be prescribed and the decision of the appellate authority on such appeal shall be final :

Provided that no appeal shall be decided without giving the appellant an opportunity of being heard.

12. Power to check and seize motor vehicles :-

(2) Any motor vehicle seized and detained under Cl. (b) of sub-S. (1) shall be produced before the court within twenty-four hours of such seizure and the court shall thereupon pass such orders as it may think fit for the disposal of the vehicle.

(3) Where any bond is executed under Cl. (b) of sub-S. (1) for the production of any motor vehicle before the court, the provisions of S. 514 of the Code of Criminal Procedure, 1898 (5 of 1898) shall, mutatis mutandis, apply to such bond.

13. Penalties for certain offences :-

Whoever

(a) uses or keeps for use a motor vehicle without having paid the tax or additional tax in respect of such vehicle, or

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

(c) obstructs any officer referred to in S. 12 in the exercise of his powers under that section, shall be punishable with fine which may extend to one and half times, and, in the event of such person having been previously convicted of an offence under this Act or any rule made thereunder, with fine which may extend to twice the amount of the tax payable for the year for the motor vehicle in respect of which the offence is committed and the amount of any tax due shall also be recovered as if it were a fine.

14. Suspension of the certificate of registration :-

If a Taxing Officer is satisfied that in respect of any motor vehicle

(a) a declaration or additional declaration has not been delivered in accordance with the provisions of S. 7, within one month of the date on which such declaration or additional declaration was due, or

(b) any tax or additional tax payable under this Act has not been paid within one month of the date on which such tax was payable, or

(c) any penalty imposed under sub-S. (4) of S. 4 has not been paid within one month of the date on which such penalty was imposed, he may, notwithstanding anything contained in the Motor Vehicles Act, 1939 (4 of 1939). or any rules made thereunder, declare the certificate of registration of such motor vehicle to be suspended and such certificate shall thereupon be deemed to be suspended until the whole amount of tax and penalty, if any, due in respect of such motor vehicle has been paid.

15. Other penalties :-

Whoever contravenes any of the provisions of this Act or of any rule made thereunder shall, if no other penalty is elsewhere provided in this Act for such contravention, be punishable with fine which may extend to one hundred rupees, and, in the event of such person having been previously convicted of an offence under this Act or any rule made thereunder, with fine which may extend to two hundred rupees.

16. Trial of offences :-

No court inferior to that of a Magistrate of the second class shall try any offence punishable under this Act.

17. Power of the State Government to exempt certain motor vehicles from the tax :-

The State Government, if it thinks fit so to do in the public interest, may, by notification in the official Gazette, exempt either totally or partially any class of motor vehicles from the tax.

18. Power to make rules :-

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

(3) Every rule made under this section shall be published in the official Gazette.

19. Repeal and savings :-

(1) The Bengal Motor Vehicles Tax Act, 1932 (Bengal Act I of 1932) and the Bengal Motor Vehicles Tax (Amendment) Act, 1963 (West Bengal Act 4 of 1963) as extended to Tripura under S. 2 of the Union Territories (Laws) Act, 1950 (hereinafter referred to as the said Acts), are hereby repealed.

(2) Notwithstanding the repeal of the said Acts anything done or any action taken or any proceedings started or any appeal preferred or any legal effect produced by or under the provisions of the said Acts shall be deemed to have been done, taken, started, preferred or produced by or under the corresponding provisions of this Act as if such corresponding provisions were in force on the day on which such thing was done or such action was taken or such proceeding was started or such appeal was preferred or such legal effect was produced

SCHEDULE 1

SCHEDULE

THE SCHEDULE

[See Section 4]

Description of motor vehicles and the rate of tax

A. Vehicles for carrying passengers not plying for hire

Vehicles other than omnibuses Rate of tax

Payable for the year			
(1)	Motor cycles/scooters kept for the personal use of owners, not being companies registered under the Companies Act, 1956	Rs.	45
Rate of tax			
Payable for the year			
(2)	Motor cycle/scooter with side car for the personal use of owners, not being companies registered under the Companies Act, 1956	Rs.	56
(3)	Motor cycle/scooter owned by companies registered under the Companies Act, 1956 for carrying employees or other passengers	Rs.	90
(4)	Motor cycle/scooter with side car owned by companies registered under the Companies Act, 1956 for carrying employees or other passengers	Rs.	111
(5)	Motor cars kept for the personal use of owners, not being companies registered under the Companies Act, 1956, and invalid carriages	Rs. 25 for every 200 kilograms unladen weight or part thereof up to 1000 kilograms plus Rs. 35 for every additional 200 kilograms unladen weight or part thereof above 1000 kilograms.	
(6)	Motor cars owned by companies registered under the Companies Act, 1956, for carrying employees or other passengers	Rs. 50 for every 200 kilograms unladen weight or part thereof up to 1000 kilograms plus Rs. 70 for every additional 200 kilograms unladen weight or part thereof above 1000 kilograms.	
(7)	(a)	Station wagon kept for the personal use of the owners, not being companies registered under the Companies Act, 1956 and invalid carriages	Rs. 315
	(b)	Station wagon owned by companies registered under the Companies Act, 1956 for carrying employees or other passengers	Rs. 63