

The Punjab Motor Vehicles Taxation Rules 1925

PUNJAB

India

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Rule THE-PUNJAB-MOTOR-VEHICLES-TAXATION-RULES-1925 of 1925

- Published on 18 March 1925
- Commenced on 18 March 1925
- [This is the version of this document from 18 March 1925.]
- [Note: The original publication document is not available and this content could not be verified.]

The Punjab Motor Vehicles Taxation Rules 1925 Published vide Punjab Government Notification No.7083 dated 18-3-1925.

1.

(a) These rules may be called the Punjab Motor Vehicles Taxations Rules, 1925. (b) They shall come into force on the first day of April, 1925.

2.

In these rules - (a) "the Act" means the Punjab Motor Vehicles Taxation Act, 1924; (b) "section" means a section of the Act; and (c) "article" means an article in [the Schedule to the Act] [Schedule omitted by Punjab Act No. XIV of 1954.]

3.

[-] [Deleted vide Punjab Government notification No. 1817.4.39/39536 and 39537, dated 24th November, 1939.]

4.

Under sub-section (1) of section 4 every person who keeps a motor- vehicle for use shall fill up and sign declaration in Form I. The form may be sent by registered post, or may be presented in person or by an agent to the Licensing Officer.

5.

Any person, who having delivered a declaration becomes liable to a further tax by reason of his keeping a greater number of motor-vehicles for use than he has stated in the declaration, or by reason of any change in the character of any motor vehicle kept by him for use shall fill up, sign and deliver an additional declaration under section 5 in Form I.

6.

The Licensing Officer, on receiving information that any person keeps a motor vehicle for use, may require him to sign, fill up and deliver the form of declaration and may serve upon him at once a special notice in Form II. This notice may be sent to the person by post or may be served upon him in person or [if service cannot be made upon him in person] upon any adult male member or servant of his family. If the notice cannot be served in the manner aforesaid, it may be served by affixing it to some conspicuous part of his place of residence or business, or in such manner as the Licensing Officer may think fit.

7.

Forms of declaration can be obtained from the Licensing Officer.

8.

Under sub-section (I) of the section 13 of the Act, [-] [The words 'the State Government is pleased to declare that' omitted by Punjab Government Notification No. G.S.R. 13/P.A. 4/24/S. 13 & 15/Amd. (3)/66, dated the 5th January, 1966.] persons who keep for use motor vehicles of the following classes are exempt from liability to pay the tax in respect of such motor vehicles to the extent specified below: (i) Motor vehicles owned and kept for use by departments of the Central or [State] [Vide Notification dated 4th May, 1984.] Government - Total exemption; [Provided that this exemption shall not apply to motor vehicles belonging to the Central Government's (Railways) or the State Government operating for a commercial purpose] [Proviso added by Punjab Government Notification No. 420 HT 46/23857, dated the 14th June, 1946.]; (ii) Motor vehicles owned and kept for use by any local authority situated within the Punjab - Total exemption: [Provided that no exemption shall be available in respect of motor vehicles which are operating on Commercial basis.] [Inserted by Legislative Supplement Part III 23rd February, 1982.] (iii) [Motor vehicles owned by the educational institutions and used solely for the purpose of carrying pupils to and from the educational institutions or for purposes directly related to or incidental to the functions of the educational institutions. Total exemption.] [See notification dated 4th May, 1984.] (iv) Motor Vehicles classed as ambulances owned by the authorities of a hospital and kept for the sole use of conveying patients to and from the hospital. - Total exemption; (v) Motor Vehicles temporary brought into the Punjab and kept for use therein for a period not exceeding thirty days. - Total exemption: Provided that this exemption shall not apply to transport vehicles registered in the Uttar Pradesh. [Provided further that this exemption shall not apply to transport vehicles registered in

another [State] [Second proviso to sub-rule (v) added by Punjab Government Notification No. 5892 h 38/3114, dated the 24th January, 1939.] which normally operate on a route which lies partly in that [State] [Adaptation of Law of 1950.] and partly in this State unless specially exempted by the Government.(vi)Motor Vehicles imported under a Triptyque or Carnet de Passage and temporarily brought into the Punjab. - Total exemption for the first thirty days of their stay in the Punjab.Note. (1) - By this clause motor vehicles imported under a triptyque or Carnet de, Passage are exempted for the first thirty days of their stay in the [State] [Substituted vide adaptation of Law of 1950.], irrespective of the total length of their stay. In the case of other motor vehicles brought temporarily into the [State] [Substituted vide adaptation of Law of 1950.] no exemption at all is claimable if the period of the stay exceeds thirty days.Note. (2). - A motor vehicles under a Triptyque or Carnet de Passage and kept in the [State] [Substituted vide adaptation of Law of 1950.] for a period exceeding thirty days shall be charged, for the quarter in which the thirty first day of the vehicle's stay falls, not the full tax for the quarter but a proportionate fraction of that tax if the stay is thereafter protracted into another quarter, the full tax for that quarter shall be leviable.(vii)Motor Vehicles exempted under the Auxiliary Force Act, 1920, the Indian Territorial Force Act, 1920, or any other law for the time being in force. - Total exemption.(viii)Motor vehicles kept exclusively for use as hearses. - Total exemption.(ix)[Motor vehicles purchased to replace those transferred to the Defence Department. Full exemption for the quarter during which the vehicle is registered and in respect of the next following quarter exemption to the extent of the fee paid for registration of the vehicle, provided the new vehicle is purchased within twelve months of the transfer of the original vehicle to the Defence Department.] [Added by Punjab Government Notification No. 2408 HG 41/5534, dated the 28th October, 1941.](x)Vehicles used on the authority of a trade certificate and for one of the purposes mentioned in rule 3.27 of the Punjab Motor Vehicles Rules, 1940. - Total exemption.(xi)[Motor vehicles other than transport vehicles brought permanently into the Punjab - Total exemption for the quarter during which any such vehicle is so imported provided that it has been taxed for the same quarter in any other [State in India] [Added by Punjab Government Notification No. 181 H 47/19563, dated the 14th March, 1947.].(xii)[Motor vehicles of a foreign country operating under sub section (1-A) of section 92 of the Motor Vehicles Act, 1939. - Total exemption, provided a provision for such exemption is made by the Central Government in the relevant reciprocal agreement with such foreign country.] [Added by Punjab Government Notification No. G.S.R. 96/P A. 4/24/S. 15/ Amd. (4)/65, dated the 3rd May, 1965.](xiii)[A person other than a department of the Central or [State] [Substituted by Adaptation of Laws Order, 1950.] Government who is wholly exempt from liability to pay the tax under this rule must nevertheless fill in and deliver the form of declaration and obtain a licence unless he is exempt under clause (v) of this rule.(xiv)["Invalid Carriage" as defined in Clause (10) of section 2 of the Motor-Vehicles Act, 1939, (Central Act IV 1979). - Total exemption. [See Legislative Supplement Part III dated 7.6.77.]

8A.

No person shall be entitled to exemption under clause (v) of the last preceding rule unless he has paid tax to the Government of another [State] [Substituted by Adaptation of Laws Order, 1950.] for the period for which exemption as claimed.[Provided that if the vehicle in respect of which exemption is claimed belongs to a person who ordinarily resides in an area, where no taxes are levied on motor vehicles, and is normally kept for use in such area, the owner may claim the said

exemption on establishing these facts.] [Substituted by Punjab Government Notification No. 824 H 39/7809, dated the 28th February, 1939.]

8B.

[(i) Subject to the conditions hereinafter prescribed, any person keeping a Motor Vehicle other than a vehicle let or plied for hire is exempted from liability to pay the tax for any quarter in which the vehicle is used for a period not exceeding seven days.] [Substituted by Punjab Government Notification No. G.S.R. 13/P.A. 4/24/S. 13 and 15/Amd. (3)/66, dated the 5th January, 1966.](ii)No person shall be entitled to claim exemption under this rule unless the following conditions are fulfilled :-(a)Before taking the vehicles into use, the person shall obtain from the Licensing Officer or a motor dealer or association specially authorised in this respect by the [State] [Substituted by Adaptation of Laws Order, 1950.] Government;Special short-term Licence in Form IV paying, therefore, a fee, equal to one- fifth of the tax which would have been payable on the vehicle for the quarter or to five rupees whichever is greater.(b)The Special shoort-term licence obtained under the last preceding clause shall be exhibited on the windscreen, or if a windscreen is not fitted on some other prominent part of the vehicle during the whole period of its validity and throughout the remainder of the quarter for which exemption is claimed.(c)The [State] [Substituted by Adaption of Laws Order, 1950.] Government may authorise any firm of motor dealers or association of persons using motor vehicles; appointed to be a special Registering Authority under the Provisions of sub-rule (2) of the rule 3.15 of the Punjab Motor Vehicles Rules, 1940; to issue short-term licences under clause (a) above and may impose conditions on such authorisation. An authorisation issued under this clause may be withdrawn at any time.(iii)If a person who has obtained a Special Short-term Licence under sub rule (ii) desires to keep the vehicle is use for a longer period and pays the full tax for the quarter; he shall be entitled to obtain a refund of the fee paid for the Special short-term licence, provided that payment of the tax for the quarter is made before the expiry of the term of the Special Short-term Licence.

8C. [[Substituted by Punjab Government Notification No. 869(5) 805 (Ch.) T 57/13802, dated the 20th February, 1957.]

If a person becomes liable to pay a quarterly instalment of tax but proves to the satisfaction of the Licensing Officer that he has neither used nor permitted the use of the motor vehicle during the quarterly period preceding shall be entitled to receive an order in writing from the Licensing Officer exempting him from liability to pay the instalment of tax relating to that quarter and the licensing officer shall make an endorsement to that effect on the Licence. In calculating the period during which the Motor Vehicle was not used regard shall be had only to complete quarter during which it was not used and shorter periods shall be excluded. In the same manner where a newly registered vehicle is brought on the road during any part of taxation quarter the tax shall be charged for the whole quarter irrespective of the quarter for which the vehicle is used].

9.

Under sub-section (2) of section 13 any person who becomes liable to pay a quarterly instalment of tax, but proves to satisfaction of the Licensing Officer that he has not used or permitted the use of the motor vehicle throughout the preceding quarterly period, as defined in sub-section (1) of section 3, is entitled to exemption from liability to pay that quarterly instalment.

10.

Any person making a claim to exemption under sub-section (2) of section 13 or under rule 8 or rule 9 shall support his claim to exemption by such proof or in such manner as the Licensing Officer may in each case direct:[Provided that no person shall be entitled to an exemption under sub-section (2) of section 13 or rule 9, unless such person deposits the registration certificate with the Licensing Officer and also sends an advance intimation to that Officer of his intention not to use the vehicle during the quarter in respect of which exemption is claimed] [Proviso added by Punjab Government Notification No. 4940 (S) 5276 (Ch.) T/ 57/56106, dated the 22nd June, 1957.].

11.

Under sub-section (3) of section 13 whoever becomes liable to pay a quarterly instalment of tax but proves that he has paid a municipal tax in respect of the same motor vehicle, and for the whole or part of the quarter for which the instalment of tax is due may claim deduction to the extent or half the amount municipal tax of the same period. Such claim must be supported by a receipt for a licensing or other document signed by a competent officer of the municipal committee, showing that such municipal tax has been paid for such period.

11A.

A person who had paid a quarterly instalment of tax in respect of a motor vehicle, but afterwards proves to the satisfaction of the Licensing Officer, under section 13 of the Act, that he is not liable to the payment of that instalment of tax or part thereof on account of any of the exemptions or deductions provided for in the Act or rules, is entitled to claim refund of the tax already paid to the extent admissible under the Act or the rules made thereunder. Claims for refund for tax paid to a local body must be supported by a receipt or a licence other documents signed by competent officer of that local body showing that such tax has been paid for such a period.

12.

Whenever an exemption or deduction or refund is claimed by licence and him claim is admitted, the Licensing Officer shall make the necessary entry certifying the exemption or deduction or refund in the remarks column of the licence.

13.

When a person purchases or keeps for use a motor vehicle in respect of which a licence has already been issued he shall produce the licence referred to in rule 18 before the Licensing Officer. The Licensing Officer shall then cancel the licence and deliver to the applicant a fresh licence in his own name, in which he shall enter as paid those instalments of the tax which were entered as paid on the former licence.

14.

In the event of a licensee losing his licence, on an application being made to the Licensing Officer a duplicate licence may be issued on the payment of a fee of [twenty-five paise] [Substituted by Punjab Government Notification No. G.S.R. 13/P A. 4/24/S. 13&15/Amd. (3)/66, dated the 5th January, 1966.].

15.

The assessment of motor vehicles described in articles 1, 2 and 3 depends on the weight unladen of the vehicle. The assessee must state this weight in his declaration form the Licensing Officer may accept the statement or may in his discretion demand from the applicant proof that the declaration of weight unladen is correct. In the absence of such proof the Licensing Officer shall decide the weight of the unladen motor vehicle and shall assess the tax accordingly.

16. [[Substituted vide Punjab Government Notification No. GSR 13/P/4/24/S/13 & 15/Amd. (3) 66 dated 15.1.1966.]

The assessment of vehicle described in articles 4, 5 and 6 depends on the number of persons that can be seated in a vehicle. In the case of vehicles having a seating capacity for four or six persons the Licensing Officer shall check the applicant's declaration from his judgement as to the seating capacity of the vehicles, bearing in mind that vehicles of the kind known as four to six seaters are to be classed as five seaters.]

17.

For the purpose of assessment, the Licensing Officer may require an applicant for a licence to produce his car before him for his inspection.

18.

As soon as an applicant for a licence has filed the declaration the Licensing Officer shall inform him (by letter) of the assessment on his motor vehicle; and the applicant shall, as prescribed, in the Act, pay the first quarterly instalment of the tax into the treasury (or in judicial stamps or by money order). The licensing Officer, on the production of the challan, shall deliver the licence, which shall

be in Form III, to the applicant.

19.

Any police officer on duty may order a motor vehicle to stop and examine it to ascertain whether a licence therefor has been obtained. Should he discover that it has not been licenced, he shall take the name and the register number of the vehicle and the name of the owner, and report the same without delay to the Licensing Officer for such action as he considers necessary. No such action shall be taken by a police officer until the first day of May, 1925.

20.

Before imposing a penalty under sections 8 and 9, the Licensing Officer shall call upon the person concerned to show cause why the penalty should not be imposed. He shall record a brief memorandum of the facts of the case and the instalment (if any) of the person concerned, and a finding with a brief statement of his reason for that finding.

21.

Under section 12 any person aggrieved by any order relating to the assessment imposition of recovery of tax or penalty may, within a period of thirty days from the date of such order, appeal from such order. The appeal shall be made in writing to the officer to whom an appeal lies under section 12, stating the grounds on which the appellant disputes the order. The officer hearing the appeal may in his discretion -(a) dismiss the appeal summarily; or (b) call on the Licensing Officer for a report, and after considering such report and such arguments as may be put forward on behalf of the appellant may confirm modify or set aside the order.

22.

When a person pays an instalment of tax or satisfies a Licensing Officer that he is entitled to exemption from the payment of tax, the Licensing Officer shall issue a token in Form V to such person and shall enter in the token the amount paid or the word 'Exempt' as the case may be.

23.

(1) No person shall drive or cause to be driven any motor vehicle unless a valid token is displayed thereon in the manner hereinafter prescribed. (2) In the case of motor cycles not having more than two wheels (whether with or without a side car) the token shall be affixed to the plate bearing the from registration mark so as to face towards the left-hand side of the motor cycle, and in the case of any other motor vehicle it shall be affixed to the bottom-left hand corner of the windscreen facing forwards or if the vehicle is not fitted with a windscreen then in some other conspicuous place on the left hand side of the vehicle. (3) Nothing in sub-rule (1) of this rule shall apply in the case of a vehicle owned or kept for use by any department of the Central Government other than a vehicle used in

connection with the business of [a Railway] [Substituted by Adaptation of Laws Order, 1950.] or which is for the time being exempt from liability to pay tax under clause (v), (vi) or (viii) in sub-rule (1) of rule 8 or under rule 8-B or which has not been kept for use by the owner for more than thirty days.

24.

(1) Any holder of a token which has been lost, destroyed, defaced or torn may apply to the Licensing Officer for the issue of a duplicate token, and the Licensing Officer shall, if he is satisfied after making enquiries that a duplicate may issue a duplicate token. (2) A duplicate token shall be in Form V with the words "Duplicate" in bold red letters written or stamped across it. (3) The fee for the issue of a duplicate token shall be [twenty-five paise] [Substituted by Punjab Government Notification No. G.S.R. 13/P.A. 4024/S. 13 and 15/Amd. (3)66, dated the 5th January, 1966.].

25.

Whoever contravenes the provisions of rule 3 shall be punishable with fine which may extend to twenty rupees, and in the event of any subsequent conviction for the same offence with a fine which may extend to a hundred rupees. [Schedule] [See Legislative Supplement Part III dated 14.6.82 Page 493.]

Serial No.	Description of Motor Vehicle	Annual rate of Tax in rupees
1	Motor Cycle (Including motor scooters and cycles with attachment for propelling the same by mechanical power, not exceeding 8 cwt, in weight unladen -	
	(a) Bicycles not exceeding 200 lbs. in weight unladen	31.25
	(b) Bicycles exceeding 200 lbs. in weight unladen	62.5
	(c) Bicycles as in (a) or (b) above when used for drawing a trailer or side car, in addition to the tax payable therefor	15.65
	(d) Tricycles	62.5
2	Vehicles used not exceeding 5 cwt. in weight unladen adopted and used solely by or for a person suffering from any infirmity	7
3	Vehicles used solely in the course of trade and industry for the transport of goods (including tricycles weighing more than 8 cwt unladen) -	
	(a) Vehicles other than such electrically propelled vehicles as aforesaid but not exceeding 12 cwt. in weight unladen;	52.5
	(b) Vehicles other than such electrically propelled vehicles as aforesaid but not exceeding 12 cwt in weight unladen;	207
	(c) Vehicles exceeding 12 cwt. but not exceeding one ton in weight unladen;	337.5

	*[(d) Light Goods Motor Vehicles;	1500
	(e) Medium Goods Vehicles ;	2000
	(f) Heavy Goods Vehicles;	2500.00]
	(g) Vehicles exceeding 4 tons in weight unladen;	1500
	(h) vehicles if used for drawing a trailer, in addition foreach trailer; provided that two or two or more vehicles shallnot be chargeable under this clause with respect to the sametrailer;	75
4	(i) Motor cabs with contract carriage permits plying for hireand used for the transport of passengers excluding driver andconductor;	100.00(per seat)
	(ii) Tram Cars;	18.75
	(iii) Auto Rickshaw;	100.00(per annum)
5	(i) Stage carriages plying for hire and used for thetransport of passengers, excluding the driver and conductor;	5000. [00](per seat subject to a maximum of Rs. 3500.00 per annum)
	(ii) Mini Buses having a seating capacity of note more than30 passengers, excluding driver and conductor plying for hireand used for the transport of passengers	*5000.00
6	Motor Vehicles other than those liable to tax under theforegoing provisions of this schedule having a seating capacityof -	
	(a) One person;	62.6
	(b) More than one person, but not more than three persons;	117.2
	(c) four persons;	156.25
	(d) more than four persons, for every additional seat;	39.05
**[7.	Maxi-Cabs(excluding driver)	250.00(Per seat)
8	Motor-Cabs(excluding driver)	200.00(Per seat)
9	Three wheelers(Passenger Tempos)(excluding driver)	150.00(Per seat)]

*Substituted vide Punjab Government Notification No. S.O.110/P.A.4/24/S.3/Amd./97, dated 2.9.1997. **Substituted vide Punjab Government Notification No. S.C.O. 26/P.A. 4/24/S.3/Amd./98, dated 17.6.1998. Form I Form of Declaration Section 4(1) of the Punjab Motor Vehicles Taxation Act, 1924, and Rule 4 of the Punjab Motor Vehicles Taxation Rules, 1925.

1. Name, father's name and full address.....

2. (a) Class of Vehicle.....

(b)Type of body(c)Engine No.(d)Chasis No.....

3. (a) Year of manufacture

(b)Make.....(c)Horse-power and number of cylinders.....(d)Model or series.....

4. No. and size of tyres on each axle (in the case of transport vehicles only) :-

5. (a) Weight unladen.....

(b)Registered seating capacity.....(c)Registered laden weight (in the case of transport vehicles only)

6. Date of commencing to keep the motor vehicles for use

.....I hereby declare that the above particulars are true.(Signature)Date.....Certified that the above particulars are correct(Signature of officer inspecting the vehicles).Date.....

vehicles has been assessed under Entry.....of the Tax Schedule at the Rate of Rs..... per annum.Licensing

Officer,.....District.Date.....

(1) - A separate declaration form must be completed for each vehicle.Note (2) - The entry to be made against side-head 2(b) in the declaration form should describe the type of body in one or other of following categories:-Two seater openTwo seater closed.TourerSaloon (including various types of convertible bodies).Van.Bus type, with removable seats.Bus type, with fixed seats.Truck.Form II

NoticeUnder Section 6 of the Punjab Motor Vehicles Taxation Act,

1924To.....Address.....Take notice that you are hereby required to fill up, sign and deliver to the undersigned the form of declaration enclosed in respect of every motor vehicle kept by you for use, and to pay the tax due on every such vehicle before the expiration of 14 days from the date of service of notice.Failure to deliver the declaration or to pay the tax involves a penalty under section 8 and 9 of the Punjab Motor Vehicles Taxation Act, 1924.Signature of Licensing

Officer.Form IIILicence(Under section 7 of the Punjab Motor Vehicles Taxation Act, 1924 and rule 18 of the Punjab Motor Vehicles Taxation Rules, 1925)Whereas.....has paid the taxes entered on the reverse he is permitted to keep for the use motor vehicle No.....within the limits of the Punjab upto the 31st March, 19Licensing Officer,Date.....DistrictRenewed for the year ending the 31 March, 19.....

19.

.....

19.

.....TRANSFER OF RECORDS The records pertaining to the vehicle have been transferred to the.....District.....District.....District.....District[The reverse of Form III]Instalment of Tax

Year	Quarter	Amount of tax paid or in the case of an exemption the reasontherefore	District in which payment made	Initials of Licensing Officer and remarks
	1st			
	2nd			
19				
	3rd			
19				
	4th			
	1st			
	2nd			
19				
	3rd			
19				
	4th			

Form IVCounterfoilSpecial Short Term Licence(Under Rule 8-B of the Punjab Motor Vehicles Taxation Rules, 1925.)

Book No.	No.	Fee paid Rs.	Fee paid Rs.
Name of Licence		Book No.	Place
Father's Name		No.	Date
Caste		Certified that	
Address,			

Description and registered No. of motorVehicle.....	Owner of motor vehicle No.,		
Valid from	(date)	Has paid Rs.	Being the tax for seven days
To	(date)	From to inclusive.	
	Licensing Officer		
	District.		Licensing Officer,
(Date)		Dated	District.

Form V Form of Token (Rule 22 of the Punjab Motor Vehicles Taxation Rules, 1925)

Counterfoil	PUNJAB	
Quarter	TAX TOKEN	
Token No.	Book No. No.	Book No.
Registration No. of Vehicle	Year	
Name of owner	Name of owner	
Class of vehicle for taxation purpose	Registration No.	
Amount of tax paid	Amount paid	
Date of payment	Issuing Officer	
Remarks _____	-----	
	District.	

EXTRA WORK

3.

D. Imposition of tax in lump sum on four wheeled personalised motor vehicle. - (1) Notwithstanding anything contained in Section 3, on and from the commencement of the Punjab Motor Vehicles Taxation (Amendment) Act, 1992, tax on a four wheeled personalised motor vehicle shall be leviable in lump sum as hereinafter provided and the provisions of the Act shall apply mutatis mutandis to this mode of levy. [Inserted by Punjab Act No. 12 of 1993, Section 3.](2) The rate of tax on a four wheeled personalised motor vehicle having four seats, five seats and six seats shall, respectively, be one thousand and eight hundred rupees, two thousand and one hundred rupees, and two thousand and four hundred rupees, which shall be payable at the time of registration of the four wheeled personalised motor vehicle : Provided that in the case of a four wheeled personalised motor vehicle registered before the commencement of the Punjab Motor Vehicles Taxation (Amendment) Act, 1992, it shall be optional for the person, who keeps the four wheeled personalised motor vehicle for use either to pay tax in instalments as specified in Section 3, or to pay the tax in lump sum as hereunder specified :-

Sr. No.	Duration of use of four wheeled personalised motor vehicle since the date of its registration	Rate of tax on four wheeled personalised motor vehicle having up to four seats (in rupees)	Rate of tax on four wheeled personalised motor vehicle having five seats (in rupees)	Rate of tax on four wheeled personalised motor vehicle having six seats (in rupees)
1	Less than three years	1800	2100	2400
2	Three years or more but less than six years	1500	1650	1800
3		1200	1200	1200

Six years or more but
less than nine years

4 Nine years or more 900 750 750

3E. Refund to tax paid in respect of four wheeled personalised motor vehicles. Where an owner of a four wheeled personalised motor vehicle in respect of which tax has been paid in lump sum under section 3D, ceases to be resident of the State of Punjab and takes along with him such four wheeled personalised Motor Vehicle or if the ownership of four wheeled personalised motor vehicles is transferred to a persons having residence outside the State of Punjab, partial refund in lump sum tax so paid shall be allowed as hereunder specified :-

Sr. No., Duration of use since the date of registration of four wheeled personalised motor vehicle, Rate of refund to tax on four wheeled personalised motor vehicles having upto four seats(in rupees), Rate of refund of tax on four wheeled personalised motor vehicle having five seats (in rupees), Rate of refund tax on four wheeled personalised motor vehicle having six seats (in rupees)

1	2	3	4	5
1	Less than three years	1350	1650	1950
2	Three years or more but less than six years	900	1200	1500
3	Six years or more but less than nine years	450	750	1050
4	Nine years or more	300	600	600

Form P.M. - Challan (To be retained in the Treasury Motor Spirit Tax

Invoice of tax paid into Treasury -----Sub-Treasury

Branch of State Bank of India and credited under the head
of account "XIII-Other Taxes and Duties-Receipts under
the Punjab Motor Spirit (Taxation of Sales) Act. 1939"

Last date for payment

1	2	3	4	5
By whome tendered	Name and address of dealer on whose behalf money is paid	Kind of license	Payment on account of	Amount
			(i) Tax under Section 3 ..	Rs.
			(ii) License fees ..	
			(iii) Penalties ..	
			(iv) Composition on fee ..	

(v) Other fees ..

Total ..

Dated (Place)_____ the _____ 19 ____ .Certified that all the particulars given above are correct. Signature of dealer or depositor. Motor Spirit Sales Tax Clerk. Amount Received _____ Petrol Taxation Officer/Treasury Accountant _____ district _____ Treasury Officer _____ Sub-Treasury Officer _____ Agent, State Bank of India. Seal of Petrol Taxation Officer

Stamp of Treasury

ABSTRACT FOR THE MONTH OF _____ 19 ____ .

No. and date of the certificate of payment in form P.E.	No. and date of Treasury or the State Bank receipt or reference to other evidence of payment	Amount of tax credited	Amount of tax charge	Rate of tax *[-]	Total quantity of Motor Spirit sold during the month	**[Total amount at which sold]
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(Sd.) _____ (to be signed by the dealer licenced in Form P.I. or his authorised manager or agent) Date _____ 19 ____ *The word "Per liter" omitted vide Punjab Government Notification No. G.S.R. 20/P.A. I/39/S. 24/Amd./86, dated 9.4.1986. **Inserted vide Punjab Government Notification No. G.S.R. 20/P.A. I/39/S. 24/Amd./86, dated 9.4.1986.