

# The Chhattisgarh Motoryan Karadhan Rules, 1991

CHHATTISGARH

India

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### Rule

### THE-CHHATTISGARH-MOTORYAN-KARADHAN-RULES-1991 of 1991

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The Chhattisgarh Motoryan Karadhan Rules, 1991 Published vide Notification No. F. 8-3-91-8, dated 24-12-1991. w.e.f. 1-1-1992 In exercise of the powers conferred by Section 24 of the Chhattisgarh Motoryan Karadhan Adhiniyam, 1991 (No. 25 of 1991), the State Government hereby makes the following rules, namely :-

#### 1. Short title and commencement.

(a) These rules may be called the Chhattisgarh Motoryan Karadhan Rules, 1991. (b) They shall come into force on the date the Chhattisgarh Motoryan Karadhan Adhiniyam, 1991 is brought into force under sub-section (3) of Section 1 of the said Act.

#### 2. Definitions.

- In these rules, unless the context otherwise requires :- (a) "Act" means the Chhattisgarh Motoryan Karadhan Adhiniyam, 1991 (No. 25 of 1991); (b) "alteration in a motor vehicle" means and includes any change in the particulars of the certificate of registration or the permit by which the motor vehicle is covered; (c) "Fleet owner" means an owner holding a permit or permits for one hundred or more stage carriages or contract carriages, or both together; (d) "Form" means a form appended to these rules; (e) "Month" means a month reckoned according to the British Calendar; (f) "Token" means token issued under sub-section (10) of Section 12 of the Act; (g) the expression "a motor vehicle brought into the State for temporary use" means a motor vehicle brought from another State or Union Territory for being used or kept for use in Chhattisgarh for a period not exceeding three months; (h) "Transport Check-post" means a barrier established under Section 4 of the Chhattisgarh Motor Parivahan Yano Par Pathkar Ka Udgrahan Adhiniyam, 1985; (i) words and expressions used but not defined in these rules shall have the meaning assigned to them in the Act, and in the Motor

Vehicles Act, 1988 (No. 59 of 1988) and rules made thereunder.

### **3. Jurisdiction of Taxation Authority.**

- The Taxation Authority appointed under clause (a) of Section 2 of the Act shall have the Jurisdiction as may be notified by the State Government :Provided that if more than one officer is appointed as Taxation Authority, the Transport Commissioner may by an order in writing, determine their jurisdiction and functions to be performed by each of them.

### **4. Entries of tax payable.**

(1)Where a motor vehicle is registered in the State, or any motor vehicle is brought into the State, the Taxation Authority shall make an entry regarding the amount of monthly, quarterly, half yearly, annual or life time tax payable in respect of that Motor Vehicle in its certificate of registration as also in the 'Demand and Recovery Register' prescribed under sub-rule (2) of Rule 20.(2)For the purpose of ascertaining the correctness of the rate of tax applicable to a motor vehicle, the Taxation Authority or any other officer authorised by it in writing in this behalf, may require the owner or the driver or any other person in charge of the motor vehicle to produce the same before such Authority or Officer, as the case may be.

### **5. [ Filing of declaration. [Substituted by Notification No. F. 16-5-92-VIII, dated 11.10.1992.]**

(1)The declaration required to be filed under sub-section (1) of Section 8 of the Act shall be-(i)in Form-'A' for a vehicle other than a transport vehicle.(ii)in Form-'B' for a transport vehicle other than a vehicle covered by service of stage carriages permit;(iii)in Form-'B-1' for a transport vehicle covered by service of stage carriages permit; and(iv)in Form-'C' by a manufacturer or dealer in motor vehicles;and shall contain particulars stated therein.(2)The declaration referred to in sub-rule (1) shall be filed-(i)if the tax is payable for the life time of a vehicle, on or before the last date fixed or the payment of life time tax;(ii)if the tax is payable for a quarter not later than Fifteen days after the commencement of the quarter;(iii)if the tax is payable for a month not later than ten days after the commencement of the month;(iv)if the tax is payable for a period less than a quarter or a month, on or before the date on which the tax becomes due :Provided that the first declaration in respect of a motor vehicle due for registration in the state shall be filed on or before the date on which its registration becomes due :Provided further that the first declaration in respect of a motor vehicle brought into the state for assignment of new registration mark, change of residence or place of business or transfer of ownership under Section 47, 49 or 50 of the Motor Vehicles Act, 1988 respectively shall be filed at the time of its entry in the State :Provided also that the first declaration in respect of a motor vehicle paying tax at the monthly rate shall be filed within ten days from the date of coming into force of the Chhattisgarh Motoryan Karadhan (Sanshodhan) Adhyadesh, 1992.(3)The declaration together with crossed bank draft, paid up treasury challan marked "Original" or cash receipt evidencing the payment of tax shall be delivered to the Taxation Authority either in person by the owner or through his representative duly authorised in this behalf.(4)If the

Owner of a motor vehicle wishes to change the place for obtaining the token, he shall file a declaration in duplicate in Form-'D' before the Taxation Authority where he is regularly paying tax.(5)On receipt of declaration in Form-D the Taxation Authority, if it is satisfied that no lax, penalty or interest is due from the owner make necessary endorsements in the certificate of registration and the 'Demand and Recovery Register' and forward the second copy of the declaration to the other Taxation Authority.]

## **6. Filing of declaration when motor vehicle is altered.**

- [(1) The additional declaration required under sub-section (2) of Section 8 of the Act shall be filed-(i)in Form-E for a vehicle other than a vehicle covered by a service of stage carriages permit, and(ii)in Form-E-1 in respect of a vehicle covered by a service of stage carriages permit, on the date on which the vehicle is altered and shall contain particulars stated therein.](2)The difference of tax payable in respect of a motor vehicle falling under sub-section (2) of Section 8 for the quarter, half year or year in which alteration is made shall bear the same proportion to the difference between the amount already paid and the amount payable at the higher rate for that quarter, half year or year as the unexpired portion of the quarter, half year or year bears to the quarter, half year or year :Provided that if a motor vehicle specified in third proviso to sub-section (1) of Section 5 is altered, then the difference of tax shall be paid for the full month in which such alteration is made :Provided further that if a motor vehicle is altered on account of grant of a stage carriage permit or a temporary stage carriage permit for which higher slab of tax is applicable, then the difference of tax shall be paid for the unexpired portion of the month in which such alteration is made, on prorata basis.(3)Where a public service vehicle covered by a state carriage permit or a contract carriage permit is replaced by another vehicle after obtaining permission of the Authority granting the permit, the tax already paid shall be deemed to have been paid in respect of such another vehicle for the period following the date on which the vehicle is replaced. The vehicle deleted from the permit shall be liable to pay tax from the date following the date of such replacement in accordance with the provisions of the Act and these rules.Explanation. - (1) For the purpose of calculating the unexpired portion of the quarter, half year or year, part of a month shall be construed as a full month.(2)The rule shall also apply to a public service vehicle which becomes liable for the payment of tax in a higher slab on account of grant of a permit for which higher slab of tax is applicable, but shall not apply to a case where a motor car in respect of which life time tax has been paid is misused as a goods vehicle, a motor cab or a stage carriage.(4)[ When a vehicle is used to maintain service on the route of a service of stage carriages permit on which such vehicle is authorised to ply by such permit, no extra tax shall be leviable in respect of that vehicle if the tax due as per appropriate slab under sub-item (d) of item IV of the First Schedule of the Act in respect of such permit has duly been paid.] [Inserted by Notification No. F- 16-5-92-VIII, dated 11.10.1992.]

### **6A. [ Determination of tax payable. [Inserted by Notification No. F. 16-5-92-VIII, dated 11-10-1992.]**

(1)On receipt of declaration under sub-section (1) or (2) of Section 8 of the Act the Taxation Authority shall without delay proceed to determine the amount of tax payable and shall pass the order required under sub-section (3) of the said section as early as possible.(2)Where no declaration

is filed by the owner by the last date fixed for payment of tax, the Taxation Authority shall without delay proceed suo motu to determine the amount of tax payable under sub-section (4) of Section 8 and shall pass order required under that sub-section as early as possible.(3)While passing the order referred to in sub-section (3) or (4) of Section 8 of the Act, the Taxation Authority shall, simultaneously, issue the intimation of such order in Form-E-2 to be served on the owner in the manner laid down in sub-rule (2) of Rule 15.] [Substituted by Notification No. F. 16-5-92-VIII, dated 11.10.1992.][Explanation. - The order passed under sub-rule (1) or (2) shall be valid until the rate of tax or the vehicle is altered and the determination of tax afresh shall be necessary only after any alteration in the rate of tax or the vehicle.] [Inserted by Notification No. 22-27-93-VIII, dated 8-6-1993.]

## 7. Manner of payment of tax etc.

(1)The tax payable under Section 3 or 4 of the Act shall be paid to the Taxation Authority by the owner, dealer or manufacturer, as the case may be, as follows :-(a)if the tax is payable for a quarter, not later than fifteen days after the commencement of the quarter;(b)if the tax is payable for a month, not later than ten days after the commencement of the month; and(c)if the tax is payable for a period less than a quarter or a month, [or for the lifetime of the vehicle] [Inserted by Notification No. F. 16-5-92-VIII, dated 11-10-1992.] as the case may be, on or before the date on which the tax becomes due :[Provided that the tax in respect of a motor vehicle due for registration in the State shall be paid on the date on which its registration.becomes due.] [Substituted by Notification No. F. 16-5-92-VIII, dated 11-10-1992.]Provided further that [the difference of the tax payable] [Substituted by Notification No. F. 16-5-92-VIII, dated 11-10-1992.] by a public service vehicle plying on a temporary permit or a special permit shall be, paid at the time of issue of temporary permit or special permit, as the case may be.(2)The tax may be paid for two or more quarters in advance.(3)Payment of every amount under the Act shall be made :-(a)by a crossed bank draft drawn on Substituted by [any scheduled Bank] [Notification No. F. 16-5-92-VIII, dated 11-10-1992.] at the place where the Taxation Authority is located;(b)by crediting in the treasury or sub-treasury located within the jurisdiction of the Taxation Authority through treasury challan :Provided that the Taxation Authority may allow the owner of a vehicle other than a transport vehicle to deposit the amount in cash in its office in which case a money receipt shall be issued to the person depositing the amount.(4)In case the amount due is allowed to be deposited in cash in the Office of the Taxation Authority, the person authorised by the Taxation Authority to receive cash shall prepare a money receipt in triplicate :-(a)in Form 'F', if the payment is in respect of life time tax;(b)in Form 'G' in other cases;and the second copy shall be given to the person depositing the amount and the first copy shall be posted with the declaration prescribed under Rule 5 or 6, as the case may be.(5)The date of payment of tax shall be the date of receipt of crossed Bank draft by the Taxation Authority or the date of crediting the amount in the treasury or the date of depositing the amount in the Office of the Taxation Authority, as the case may be :[Provided that the date of payment of tax by adjustment of a refund claim as per sub-rule (9) of Rule 14 shall be deemed to be the date of presentation of application for refund of tax under sub-rule (2) of that rule.] [Inserted by Notification No. 22-27-93-VIII, dated 8-6-1993.](6)The Taxation Authority after satisfying itself that the tax due in respect of a motor vehicle has been paid, shall make an endorsement duly signed and stamped with office seal in the Certificate of registration specifying therein the amount of tax paid and the period

for which it is paid. Simultaneously, an endorsement shall be made in the 'Demand and Recovery Register' prescribed under sub-rule (2) of Rule 20, which shall be signed by the Taxation Authority itself or by an Officer not below the rank of Sub-Inspector duly authorised by it in writing in this behalf.

## **8. Manner of payment of tax in respect of motor vehicles of other State.**

(1) Except as hereinafter provided in this rule, a motor vehicle brought into the State otherwise than for temporary use shall be liable to pay tax in accordance with the First or Second Schedule of the Act, as the case may be. (2) A motor vehicle covered with All India Tourist Permit granted under sub-section (9) of Section 88 of the Motor Vehicles Act, 1988 by the Transport Authority of other State with a valid authorisation to ply in Chhattisgarh, shall pay tax at the Transport Check-post at the time of entry into Chhattisgarh. The payment shall be made in cash or through a crossed Bank Draft payable to Transport Commissioner, Chhattisgarh at Gwalior, and the same shall be endorsed by the Officer-in-charge of Check-post in the authorisation. (3) The tax payable under sub-item (b) of item-V of the First Schedule in respect of National permit granted by the Transport Authority of other State under sub-rule (2) of Rule 87 of the Central Motor Vehicle Rules, 1989, [shall be paid at the time of the grant of authorisation in lump-sum once or in two half yearly instalment.] [Substituted by Notification No. F. 8-3-93-VIII, dated 8-10-1993.] (4) If the initial authorisation referred to in sub-rule (3) is granted at any time after the first quarter of the year, the amount shall be payable on a prorata basis for the remaining quarters of the year including the quarter in which the authorisation is granted. (5) [A Motor Vehicle covered with National permit granted under sub-section (12) of Section 88 of the Motor Vehicles Act, 1988 by the Transport Authority of other State with a valid authorisation to ply in Chhattisgarh, shall pay tax at the transport check-post at the time of entry in Chhattisgarh. The payment shall be made in cash or through a crossed Bank Draft payable to the Transport Commissioner, Chhattisgarh at Gwalior and the same shall be endorsed by the Officer-in-Charge of the check post in the authorisation and such endorsed authorisation shall always be carried with the goods carriage and produced for inspection on demand by any officer of the Transport Department not below the rank of an Assistant Transport Sub-Inspector.] [Substituted by Notification No. F. 8-2-99-VIII, dated 20-8-1999.] (6) The tax paid under sub-item (b) of item-V of the First Schedule and additional sum paid under sub-rule (4) of Rule 10 shall not be refundable, but where a Vehicle covered by an authorisation is replaced by another vehicle after obtaining the permission of the Authority granting permit, the tax already paid shall be deemed to have been paid for the replaced vehicle for the period following the date on which the vehicle is replaced. (7) A motor vehicle brought into the State for temporary use shall be liable to pay tax under sub-section (1) of Section 3 of the Act in accordance with the First Schedule in the following manner:-(i) in the case of a Transport Vehicle the tax shall be paid to the Taxation Authority by the owner of such vehicle :-(a) at the time of making an application for countersignature of the permit in the State, or (b) at the time of making an application for grant of a temporary permit to the Transport Authority of other State, as the case may be. (ii) In the case of a vehicle other than a transport vehicle the tax shall be paid to the Taxation Authority or the Officer-in-charge of the Transport Check-post by the owner of the motor vehicle at the time of arrival of the motor vehicle in the State : Provided that in the case of a motor cycle or a motor car or an invalid carriage brought into the State for temporary use the tax shall not be leviable if the State

tax in respect of that motor vehicle has already been paid in another State or Union Territory.(iii)The owner of a motor vehicle brought into the State for temporary use which is liable to pay tax shall file a declaration in Form-'H' to the Taxation Authority or the Officer-in-charge of the Transport Check-post at the time of payment of tax on arrival into the state.(iv)Where tax is paid by the owner of such motor vehicle, a receipt in Form 'G' shall be granted by the Taxation Authority or such Officer-in-charge, as the case may be.

## **8A. [ Piling of declaration, determination and payment of tax by a fleet owner. [Inserted by Notification No. 22-27-93-VIII, dated 8-6-1993.]**

(1)Notwithstanding anything contained in Rule 5, 6, 6A, 7 or 8 a declaration required to be filed under sub-section (1) of Section 8 of the Act by a fleet owner in respect of stage carriages and reserve stage carriages owned by him shall be in Form H-1 and shall be delivered to the Taxation Authority through a duly authorised representative within ten days from the commencement of the month.(2)The additional declaration required under sub-section (2) of Section 8 of the Act by a fleet owner in respect of his stage carriages and reserve stage carriages altered during a month shall be in Form H-2 and shall be delivered to the Taxation Authority through a duly authorised representative within ten days from the close of the month.(3)The declaration under sub-rule (1) or the additional declaration under sub-rule (2), as the case may be, shall be accompanied by a crossed bank draft or paid up treasury challan marked "Original" evidencing the payment of tax which the fleet owner appears to be liable to pay by such declaration or additional declaration.(4)On receipt of the declaration under sub-rule (1) and the additional declaration under sub-rule (2) for the month, the Taxation Authority, after satisfying itself as to the correctness of the declaration and the additional declaration and after making such enquiries as it deems fit, pass an order in writing determining the amount of tax payable for the month- by the fleet owner in respect of his stage carriages and reserve stage carriages and issue the intimation of such order in Form H-3 to be served on the fleet owner in the manner laid down in sub-rule (2) of Rule 15.(5)If the fleet owner fails to file the declaration under sub-rule (1) or the additional declaration under sub-rule (2), the Taxation Authority shall without delay, proceed suo motu to determine the amount of monthly tax payable by the fleet owner on the basis of information available with it and shall proceed to recover the tax so determined in accordance with the Act and these rules.(6)When the amount of monthly tax payable by the fleet owner in respect of his stage carriages and reserve stage carriages is determined under sub-rule (4) or (5), as the case may be, the difference of tax shall be paid by or refunded to the fleet owner in the manner laid-down in these rules.(7)The Taxation Authority may for the purposes of this rule require the fleet owner to produce before it any vehicle or any account, register, records or other documents or to furnish any information or may examine the vehicle or the accounts, registers, records or other documents and the fleet owner shall comply with any such requirement.]

## **9. Token.**

(1)The token, as required to be granted under clause (a) of sub-section (1) of Section 12 of the Act shall be in Form-'I' for monthly, quarterly, half yearly or annual payment of tax, as the case may be, and issued by the Taxation Authority or by a person authorised by it in writing in this behalf.(2)The token granted under sub-rule (1) shall be exhibited in a conspicuous portion on the rear side of a

motor vehicle in circular holder of weather-proof construction and so fitted as to be clearly visible in day light to a person standing beside the motor vehicle in front or in level with the driver's seat. (3) A certificate in Form-T shall be granted by the Taxation Authority to the owner of a public service vehicle liable for payment of tax under sub-item (d), (e) and (f) of item-IV of the First Schedule. (4) The token granted under sub-rule (1) and certificate granted under sub-rule (3) shall be kept with the motor vehicle and shall be produced to any Officer of the Transport Department not below the rank of Assistant Transport Sub-Inspector and any Police Officer not below the rank of Sub-Inspector of Police, on demand. (5) No person shall exhibit in the manner provided in this rule any intimation of a token or use on a motor vehicle any token which has become illegible. (6) (i) If a token is lost, destroyed, defaced or has become illegible, the owner of the motor vehicle shall immediately report the fact to the Taxation Authority which issued the token and apply for the issue of a duplicate token. (ii) If the original token has become defaced or illegible it shall be returned with the application for the issue of a duplicate token. (iii) If the Taxation Authority is satisfied that the original token issued by it is lost, destroyed, defaced or has become illegible, it shall issue a duplicate token on payment of a fee of rupees five. (iv) The duplicate token shall be exhibited as provided in sub-rule (2) of this rule. (v) If the original token which was reported to have been lost is found after the duplicate has been issued, the owner of the vehicle shall surrender it to the Taxation Authority. (vi) The fee for issue of duplicate certificate of tax in respect of public service vehicle under sub-items (d), (e) and (f) of item IV of the First Schedule shall be rupees ten. (7) A photograph of any receipt, challan, token, certificate or any other document shall not be considered as proof in support of having paid the amount due under the Act and if the owner of a motor vehicle produces a photocopy of any such document it shall be deemed as if no proof thereof has been produced.

### **9A. [ Issue of Special Token. [Inserted by Notification No. 356/Tr.D./2001, dated 18-6-2001.]**

- [(1) Notwithstanding anything contained in these rules, any owner of a goods carriage, who has paid the tax for a particular period, may apply for a monthly or quarterly "Special Token", on payment of the fee fixed by the State Government by an order, from time to time. Different rates of fee may be fixed for the vehicles registered within the State and vehicles registered in other State by the State Government : Provided that the State Government may, after due assessment of the rate of fee of Special Token reduce them retrospectively, at any time : Provided further that, the Taxation Authority, on revision of any rate of fee for any month, months or quarter, retrospectively, may adjust the excess amount arising on a previous such token in the next Special Token to be obtained by the owner of goods carriage. (2) This 'Special Token' will be of the type, and issued by the Taxation Authority, in the manner prescribed by the Transport Commissioner. The 'Special Token' so issued shall be exhibited on the left-hand side of the front windscreen of the vehicle. (3) An officer below the rank of Assistant Regional Transport Officer shall not check vehicle exhibiting this 'Special Token'.]

### **10. Imposition and payment of penalty etc.**

(1) Penalty payable under Section 13 of the Act shall be paid by the owner of the motor vehicle along with the amount of tax due and details of the same shall be furnished in the declaration specified under Rule 5 or 6, as the case may be. (2) On receipt of declaration in Form-'A', 'B' or 'C' the

Taxation Authority shall satisfy itself as to the correctness of the amount of penalty paid by the owner and if it is satisfied that such amount has correctly been paid, pass an order to that effect.(3)If the Taxation Authority, on examination of the declaration, is not satisfied as to the correctness of the amount of penalty paid by the owner, it shall after giving an opportunity of being heard to the owner or his duly authorised agent, pass orders fixing the amount of penalty for the period covered by the declaration.(4)If the owner of a motor vehicle fails to pay tax within the period laid down under the Act and these rules, the Taxation Authority shall, as early as possible but not later than fifteen days after the expiry of such period, proceed to fix the amount of penalty suo motu and shall initiate proceedings to recover the amount of tax, penalty and interest without delay.

## **11. Procedure for intimation of non-use of motor vehicle.**

(1)For the purpose of clause (i) of sub-section (1) of Section 14 of the Act, the owner shall submit the intimation of non-use before the commencement of the period of non-use in Form-'K' to the Taxation Authority concerned.(2)The intimation of non-use shall be accompanied by a cash receipt of Substituted by [Rupees five hundred] [Substituted by Notification No. F-5-43/Two/Eight-Trans/2005, dated 21.10.2005.] to be deposited in the office of the Taxation Authority and shall be presented by the owner or his duly authorised agent to the Taxation Authority.(3)The owner shall, alongwith the intimation of non-use, deposit the following documents :- (i)the certificate of registration;(ii)the tax token;(iii)the certificate of tax, if any;(iv)the certificate of fitness;(v)the insurance certificate; and(vi)the permit of the vehicle, if any, alongwith a [no objection certificate in Form K-1] [Substituted by Notification No. 22-27-93-VII, dated 8.6.1993.] from the permit granting Authority :Provided that 'no objection certificate' referred to in clause (vi) above shall not be required in the case of-(a)[ a goods carriage or public service vehicle] [Substituted by Notification No. 22-27-93-VII, dated 8.6.1993.]; and(b)a public service vehicle if the permit has been cancelled or suspended by any Court, Tribunal or Authority.(4)The intimation of non-use shall specify the postal address of the place, in the appropriate space in Form-'K' where the motor vehicle shall be kept during the period of non-use.(5)The Taxation Authority shall, after satisfying itself that the intimation of non-use is complete in all respects and that it is accompanied by a cash receipt and the documents referred to in sub-rules (2) and (3) respectively, issue the acknowledgement to the person presenting the intimation :[Provided that if the intimation of non-use of motor vehicle is not accompanied by a 'no objection certificate' referred to in clause (vi) of sub-rule (3), the Taxation Authority after satisfying itself that there are sufficient reasons for keeping the public service vehicle in non-use may, issue the acknowledgement for a period not exceeding the period applied for :Provided further that the Taxation Authority shall not allow the non-use of vehicle for a period less than the period applied for without giving to the owner an opportunity of being heard.] [Substituted by Notification No. 22-27-93-VII, dated 8.6.1993.](6)An intimation of non-use which is incomplete or does not satisfy the requirements of sub-rules (1) to (4) of this rule, may be returned to the person presenting it and in such case it shall be deemed as if no such intimation has been submitted.(7)Every intimation of non-use acknowledged under sub-rule (5) by the Taxation Authority shall be entered serially in a register kept in Form E in the office of the Taxation Authority and each entry made therein shall be initialled by an officer authorised in writing in that behalf by the Taxation Authority. The Taxation Authority itself shall, on the last day of every month check and sign the register below the last entry made.(8)On the expiry of every month, the Taxation Authority



shall get a list prepared of all the motor vehicles in respect of which intimation of non-use has been acknowledged and entered in the register during the month, and copies thereof shall be supplied to such officers of the Transport Department as the Transport Commissioner, by an order in writing, may specify.(9)The Taxation Authority may inspect any motor vehicle kept in non-use and shall get all such motor vehicles inspected by a subordinate officer not below the rank of an Assistant Sub-Inspector of Transport and whenever such inspections are made, the reports thereof shall be entered in the register referred to in sub-rule (7).(10)The owner shall not remove the motor vehicle from the specified place to any other place except with the prior written permission of the Taxation Authority concerned and if the motor vehicle is removed in contravention of this sub-rule, the owner shall not be entitled to any refund of tax.(11)If the owner wishes to extend the period of non-use already allowed, he shall submit a fresh intimation of non-use and such intimation shall be dealt with by the Taxation Authority as if a fresh intimation has been submitted and the provisions of sub-rules (1) to (9) of this rule shall apply thereto.(12)The owner shall be liable to pay tax for the period commencing after the last day of the period for which the intimation of non-use was acknowledged irrespective of whether he has taken possession of the documents deposited with the Taxation Authority after the expiry of such period or not.

## 12. Procedure for intimation of non-use of permit.

- [(1) Notwithstanding anything contained in Rule 11, the holder of a Stage Carriage, Contract Carriage or an All India Tourist Permit granted under Sections 72, 74 or 88 (9) of the Motor Vehicles Act, 1988, respectively, may deposit the permit, with an application in Form-M, with, with the Taxation Authority for any of the following reasons :-(a)The Mechanical breakdown (due to accident or otherwise) or repair and maintenance of the vehicle.(b)Non-motorability or route due to heavy rains or otherwise.(c)Non-operation on account of an order of any Court, Tribunal or Authority.(d)Non-operation on account of Holi festival.(e)Non-operation on account of requisition of vehicle in respect of election work or law and order duty :Provided that a holder of a Stage Carriage service permit having one or more reserve vehicles shall not be allowed to deposit such permit on the ground mentioned in clause (a) above :Provided further that the permit holder may give intimation of non-use of permit in Form-M, if he desires, once for three months after paying Motor Vehicles Tax in advance for three months.] [Substituted by Notification No. F-8-6-98-VIII, dated 23.7.1999.](1A)[ The permit holder shall pay Motor Vehicle Tax in advance in accordance with sub-item (e) of item-IV of the First Schedule of the Act along with declaration in Form-M for non-use of permit] [Inserted by Notification No. 8-6-98-VIII, dated 23.7.1999.](2)The application referred to in sub-rule (1) shall be accompanied by a cash receipt of [rupees five hundred] [Substituted by Notification No. F-5-43/Two/Eight-Trans./2001, dated 21.10.2005.] to be deposited in the office of the Taxation Authority, and shall be presented by the permit holder or his duly authorised agent to the Taxation Authority.(3)The permit holder shall, alongwith the [application] [Substituted by Notification No. 22-27-93-VII, dated 8.6.1993.] of non-use of permit, deposit, the following documents :-(i)the certificate of tax, and(ii)a [no objection certificate in Form-M-1] [Substituted by Notification No. 22-27-93-VII, dated 8.6.1993.] from the permit granting Authority in case of (a) and (b) of sub-rule (1), or(iii)certified copy of the order in case of (c) of sub-rule (1).(4)The Taxation Authority shall, after satisfying itself that the application for the non-use of permit is complete in all respects and that the requirements of sub-rule (2) and (3) have been

fulfilled, issue the acknowledgement to the person presenting the application :[Provided that if the application for deposit of permit is not accompanied by a 'no objection certificate' referred to in clause (ii) of sub-rule (3) and if the Taxation Authority after an enquiry is satisfied that any of the reasons referred to in sub-rule (1) for depositing the permit exists, it may, issue the acknowledgement for a period not exceeding the period applied for :Provided further that the Taxation Authority shall not allow the deposit of permit for a period less than the period applied for without giving to the holder an opportunity of being heard.] [Inserted by Notification No. 22-27-93-VII, dated 8.6.1993.](5)An application which is incomplete or does not satisfy the requirements of sub-rules (1) to (3) of this rule may be returned to the person presenting it and in that case it shall be deemed as if no such application has been presented.(6)Every application acknowledged under sub-rule (4) by the Taxation Authority shall be entered serially in a register kept in Form 'N' in the office of the Taxation Authority and each entry made therein shall be checked and initialled by the Taxation Authority the same day.(7)After the expiry of every month, the Taxation Authority shall get a list prepared of all the permits deposited under this rule and entered in the register during the month, and copies thereof shall be supplied to such officers of the Transport Department as the Transport Commissioner, by an order in writing, may specify.(8)If the permit holder wishes to extend the period of deposit of permit already allowed, he shall apply afresh and such application shall be dealt with by the Taxation Authority as if a fresh application has been made and provisions of sub-rules (1) to (7) of this rule shall apply thereto.(9)The permit holder shall be liable to pay tax at the original rate for the period commencing after the last day of the period for which the application for the non-use of permit is acknowledged, irrespective of whether he has taken possession of the permit deposited with the Taxation Authority after the expiry of such period.(10)Nothing in this rule shall apply to a temporary permit granted under Section 87 or a special permit under sub-section (8) of Section 88 of the Motor Vehicles Act, 1988.(11)Where a permit has been deposited under this rule, the permit holder shall not operate the service on the route of the permit during the period for which the permit has been deposited.(12)Where a permit is allowed to be deposited by the Taxation Authority, the lower rate of tax, for the purposes of computing refund under clause (ii) of sub-section (1) of Section 14 of the Act, shall be the rate of tax specified for a spare bus in sub-item (e) of item-IV of the First Schedule.

### **13. Procedure, etc. for intimation of no.**

- operation of motor vehicle in unforeseen circumstances.-(1) For the purposes of claiming refund of tax under the proviso to sub-section (1) of Section 4 of the Act an intimation in respect of, on operation of motor vehicle on the route shall be given by the owner of motor vehicle or his duly authorised agent to the Taxation Authority in Form-'O'(2)Such refund shall be admissible only when it has not been possible to operate the vehicle on the route for any of the following reasons :- (i)Owing to flood, earthquake or any other natural calamity resulting in obstruction on the route;(ii)Owing to any prohibitory orders under Section 144 of the Code of Criminal Procedure, 1973 (No. 2 of 1974) or any other law and order situation; or(iii)Where the motor vehicle (has been damaged in an accident) becomes unserviceable due to an accident.(3)The intimation of non-operation of motor vehicle on the route shall be given at the earliest but not later than ten days from the date of commencement of non operation, and the same shall be accompanied by-(i)a cash receipt of rupees ten;(ii)[a certificate in Form 'O-1'] [Substituted by Notification No. 22-27-93-VII,

dated 8.6.1993.] from the Sub-Divisional Officer of the Public Works Department in-charge of the road, regarding the non-motorability of route in case of clause (i) of sub-rule (2); or(iii)a copy of the order or a certificate from the Sub-Divisional Police Officer or Sub-Divisional Magistrate certifying the promulgation of prohibitory order or the law and order situation resulting in non-operation of vehicle on the route, as the case may be, in case of clause (ii) of sub-rule (2); or(iv)a copy of First Information Report lodged with police together with a copy of an intimation for a claim for compensation given to insurance company, in case of clause (iii) of sub-rule (2) :[Provided that the State Government in special circumstances and for the reasons to be recorded in writing may, by a general order, extend the aforesaid period for presentation of the intimation of non-operative of motor vehicle.] [Inserted by Notification No. 22-15-93-VIII, dated 19.3.1993.](4)The Taxation Authority, after satisfying itself that the intimation of non-operation of motor vehicle on the route is complete in all respects and that the requirements of sub-rule (3) have been fulfilled, shall issue the acknowledgement to the person presenting the intimation.(5)An intimation which is incomplete or does not fulfil the requirements of sub-rules (1) to (3) may be returned to the person presenting it and in that case it shall be deemed as if no such intimation has been presented.(6)Every intimation acknowledged under sub-rule (4) by the Taxation Authority shall be entered serially in a register kept in Form-'P' in the office of the Taxation Authority and each entry made therein shall be checked and initialled by the Taxation Authority the same day.(7)Nothing in this rule shall apply to a temporary permit granted under Section 87 or a special permit under sub-section (8) of Section 88 of the Motor Vehicles Act, 1988.(8)Where an intimation of non-operation of motor vehicle on the route is acknowledged under this sub-rule (4) the refund of tax under the proviso to sub-section (1) of Section 14 may be made in the manner laid down in Rule 14.(9)The refund of tax under proviso to sub-section (1) of Section 14 of the Act shall be limited to thirty days in a year :Provided that no refund shall be admissible under the said proviso to a permit holder who operates a reserve stage carriage on the route in a case covered under clause (iii) of sub-rule (2) :[Provided further that in a case falling under sub-rule (2) of Rule 13-a, if the Taxation Authority after an enquiry is satisfied that the non-motorability of part route has continued for a period exceeding thirty days, it may allow refund of tax for the lull period during which the part route remained non-motorable:Provided also that refund of tax for a period exceeding 120 days in case falling under sub-rule (2) of Rule 13-A shall be allowed with the prior approval of Deputy Transport Commissioner/ Transport Commissioner.] [Inserted by Notification No. 22-27-93-VIII, dated 8-6-1993.]

### **13A. [ Procedure for intimation for non-use of permit etc. on part-route.**

**[Inserted by Notification No. F. 16-5-92-VIII, dated 11.10.1992.]**

(1)If a stage carriage permit, granted in respect of a route which remains non-motorable partly during rainy season, contains a condition to the effect that during the period specified therein the permit shall be valid only for the specified part route, then the Tax payable in respect of the vehicle covered by such permit during such specified period shall be calculated in a slab worked out after excluding the non-motorable part-route.(2)If a stage carriage permit has been granted in respect of a route, a part of which remains non-motorable during rainy season and the permit does not contain any condition governing the part-route operations, then the procedure contained in Rule 13 shall, in so far as may be applicable, apply for intimating the non-operation of vehicle on the non-motorable part-route.]

## 14. Procedure for refund.

(1) The refund of tax shall be sanctioned by the Taxation Authority or by such officer, as may be, authorised by the State Government in this behalf. (2) Any person claiming a refund of tax under sub-section (1) of Section 14 of the Act shall present to the Taxation Authority to which the tax was originally paid, an application in Form-'Q' accompanied by :- (a) the proof of payment of tax in original or certified copy thereof; and (b) the acknowledgement issued by the Taxation Authority under sub-rule (5) of Rule 11 or sub-rule (4) of Rule 12 or sub-rule (4) of Rule 13, as the case may be, or (c) the proof as required in clause (a), (b) or (e) of sub-section (2) of Section 14 of the Act in the case of refund of life time tax; (d) [the certificate or the copy of the order required to be submitted along with the intimation under sub-rule (3) of Rule 13, if the same was not submitted along with the intimation.] [Substituted by Notification No. 22-27-93-VII, dated 8.6.1993.] (3) On receipt of an application under sub-rule (1), the Taxation Authority shall verify the particulars contained in the application and the enclosures thereto and, if satisfied that :- (a) the particulars contained in the application are correct; (b) the motor vehicle was not used during the period of non-use in case the refund is claimed under clause (i) of sub-section (1) of Section 14; and (c) all the conditions laid down in these rules for the refund of tax are fulfilled; it shall be subject to the provisions of Section 14 of the Act, sanction the refund if it is competent to do so, to the extent laid down in sub-rule (5) and issue a refund voucher in Form-'R' to the owner. (4) If the Taxation Authority itself is not competent to sanction the refund of tax, the application for refund shall be forwarded by the Taxation Authority with its report to the officer competent to sanction such refund and on receipt of orders on the application from such officer, the Taxation Authority shall issue a refund voucher in Form-'R', to the owner in accordance with such orders. (5) The refund of tax shall be payable at the following rates :-

- |      |   |   |
|------|---|---|
|      | (a) In case of a motor vehicle not used during the quarter, half year or year or a part thereof :   |   |
| (i)  | Where the vehicle is not used for the whole of the quarter, half year or year for which the tax has been paid.  | 100 per cent.   |
| (ii) | Where the vehicle is not used for any full month or months of a quarter, half year or year for which the tax has been paid.                                       | No. of months of non-use / No. of months for which the tax was paid x 100%  |
|      | (b) In case where a vehicle after having paid tax for a quarter, subsequently attracts liability for the payment of a lower rate of tax due to alteration etc. :- |   |
| (i)  | for a period of one month   | (Amount of tax paid minus the quarterly rate of tax due had the vehicle been liable to the lower rate of tax from |

		thebeginning of the quarter) x 1/3.
(ii)	for a period of two months	(Amount of tax paid minus the quarterly rate of tax due hadthe vehicle been liable for the lower rate of tax from thebeginning of the quarter) x 2/3
(c)	In case where life time tax has been paid	As laid down in sub-section (2) of Section 14.
[(d-1) [Substituted by Notification No. F. 16-5-92-VIII, dated 11.10.1992.]	In case of non-use of permit as per Rule 12.	(Amount of tax paid for the month minus lower slab of taxapplicable to the vehicle due to non-use of permit) X Admissible days of non-use of permit during the month/No. of total days inthe month.
(d-2)	In case of non-operation of route as per Rule 13.	(Amount of tax paid for the month minus lower slab of taxapplicable to the vehicle due to non operation of the route) XAdmissible non-operation days during the month/No. of total daysin the month.]
(e)	In case of amount paid by mistake or in excess	Full amount paid by mistake or in excess, which is notpayable :

Provided that no refund shall be granted-(a)if the application for refund is not presented within two months of the expiry of the period in respect of which a refund is claimed on account of non-use of motor vehicle;(b)if the application for refund is not presented within two months from the date on which the owner became entitled lo a lower rate of tax;(c)if the application for refund of life lime tax is not presented within two months from the date on which the motor vehicle is permanently removed from the State, destroyed or converted or used as a transport vehicle;(d)if the application for refund under the proviso lo sub-section (1) of Section 14 of the Act is not presented within two months from the commencement of non-operation of motor vehicle on the route;(e)if the application for refund of lax paid by mistake or in excess is not made within three years, from such payment;(f)in case of a motor vehicle other than a transport vehicle, if the period during which the motor vehicle remained in non-use is less than a quarter;(g)[ in case of a transport vehicle, if the period during which the motor vehicle remained in non-use as per Rule 11, is less than a month.] [Substituted by Notification No. F. 16-5-92-VIII, dated 11.10.1992.](h)in case where tax is paid after its non-payment is detected or after the commencement of proceeding for its recovery by issue of a show cause notice or a notice of demand.(i)in respect of a motor vehicle tor a period during which it was detained for contravention of any law', order or regulation prohibiting or regulating the transport of goods or passengers or persons;(j)in case the owner fails to produce the evidence as to the condition laid down in clause (a), (b) or (c) of sub-section (2) of Section 14 of the Act to the satisfaction of the Taxation Authority;(k)in case of tax paid for a temporary permit issued under Section 87 or special permit issued under sub-section (8) of Section 88 of the Motor Vehicles Act, 1988, except when the permit itself is cancelled or suspended by the Authority, Tribunal or a Court.(6)[ If the Taxation Authority or the Officer competent to sanction refund of tax feels that the

refund applied for is not admissible, such authority or officer shall after giving to the owner an opportunity of being heard, pass an order in writing and communicate the same to the owner.] [Substituted by Notification No. F. 16-5-92-VIII, dated 11.10.1992.](7)Any person to whom a refund voucher is issued under sub-rule (3) or (4) of this rule shall, on its presentation at the treasury concerned be entitled to the payment of the sum mentioned therein.(8)All refund vouchers shall, before they are issued be bound with their counterfoils in booklets containing multiples of fifty vouchers and shall be machine numbered serially. The Taxation Authority issuing the voucher shall retain the counterfoil and preserve it for record in its office.(9)The amount for which claim of refund is allowed under sub-rule (3) or (4) of this rule, may, on a written request from the owner, be adjusted by the Taxation Authority towards [arrears of tax, penalty or interest due from or the tax payable in future by the owner] [Substituted by Notification No. 22-27-93-VII, dated 8.6.1993.](10)The Taxation Authority shall maintain a register of refunds of tax in Form-'S' and every amount for which a refund voucher under sub-rule (3) or (4) is issued or adjustment towards future payment under sub-rule (9) is allowed shall, in addition to entering it in the Demand and Recovery Register, be entered in such register.

## **15. Recovery of tax, etc.**

(1)If any owner fails to pay tax due, penalty or interest payable under the Act and these rules, the Taxation Authority to whom such amount is payable, shall serve on the owner a notice in [Form 'E-2'] [Substituted by Notification No. 16-5-92-VIII, dated 11.10.1992.] for the sum payable.(2)Provisions of the Chhattisgarh Land Revenue Code, 1959 (No. 20 of 1959) and the rules made thereunder shall apply mulatis mutandis in respect of service of notice issued under sub-rule (1).(3)If within seven days of the service of notice, the sum contained in the notice is not paid and no reasonable cause for its non-payment has been shown, the Taxation Authority may proceed to recover the amount as an arrear of land revenue.(4)Notwithstanding anything contained in the aforesaid sub-rules, the Taxation Authority may take action under sub-section (3) of Section 16 of the Act for the realisation of sum payable.

## **16. Procedure regarding entry and search.**

(1)Any officer of Transport Department not below the rank of Transport Sub-inspector or an officer of the police Department not below the rank of Sub-Inspector of Police may exercise the powers under sub-section (1) of Section 16 of the Act.(2)All searches made under sub-section (1) of Section 16 of the Act shall be made in accordance with the provisions of the Code of Criminal Procedure, 1973 (No. 2 of 1974).

## **17. Procedure for seizure and detention of motor vehicle in case of non-payment of tax.**

- [(1) The memorandum of seizure and the order of seizure and detention of motor vehicle under sub-section (3) of Section 16 of the Act shall be made in Form U-1 and U-2 respectively, and copies thereof shall be served on the persons from whose possession or control such motor vehicle has

been seized and detained.] [Substituted by Notification No. 16-5-92-VIII, dated 11.10.1992.](2)The motor vehicle seized and detained shall be kept in safe custody at the nearest Police Station or at any other place at the discretion of the officer seizing the motor vehicle or the Taxation Authority.(3)The vehicle detained shall be released by the officer or the Taxation Authority seizing it on payment of tax, penalty and interest due.(4)[ The detained vehicle shall not be released by the officer or Taxation Authority seizing it if proceedings of confiscation under sub-section (6) of Section 16 of the Act has been initiated by the Taxation Authority.(5)The Taxation Authority shall send the intimation for initiation of proceedings for confiscation of Vehicle under clause (a) of sub-section (7) of Section 16 of the Act in Form 'X' to the Magistrate having jurisdiction to try the offence.] [Inserted by Notification No. F. 8-6-99-VIII, dated 28.1.2000.]

## 18. Appeals.

(1)Any person aggrieved by an order passed by any officer under the Act or these rules against which an appeal lies, may within thirty days of the date of the knowledge of the order prefer an appeal to the Transport Commissioner, Chhattisgarh at Gwalior.(2)Every appeal shall-(a)be in writing;(b)specify the name and address of the appellant;(c)specify the registration number, the seating capacity of the vehicle, the nature of the permit and the route for which the permit is granted;(d)specify the date of the order against which it is made;(e)specify the date on which the order was communicated to the appellant;(f)contain a clear statement of facts;(g)specify the amount admitted by the appellant to be due or refundable;(h)give the proof of payment of tax in respect of which appeal has been preferred;(i)specify the grounds on which the appeal is preferred;(j)state precisely the relief prayer for;(k)be signed and verified by the appellant or an agent duly authorised by him in writing in this behalf in the following form, namely"I.....the appellant named in the above memorandum of appeal do hereby declare that the facts stated therein are true to the best of my knowledge and belief".(3)The memorandum of appeal shall be accompanied by-(i)an additional copy of the memorandum;(ii)the original or certified copy of the order appealed against; and(iii)a cash receipt or a treasury challan of rupees twenty five in token of the payment of fee.(4)The memorandum of appeal shall be presented to the appellate authority by the appellant or his duly authorised agent. When an appeal is presented by an agent duly authorised by (he appellant, it shall be accompanied by a duly stamped letter of authority appointing him as such agent.(5)If the memorandum of appeal does not comply with all or any of the requirements of sub-rule (2) of this rule the appeal may be summarily rejected :Provided that no appeal shall be summarily rejected under this sub-rule unless the appellant is given such opportunity as the appellate authority thinks fit to amend such memorandum of appeal as to bring it in conformity with the requirements of the said sub-rule.(6)An appeal may also be summarily rejected on any other ground which shall be reduced in writing by the appellate authority ;Provided that before an order summarily rejecting an appeal under this sub-rule is passed, the appellant shall be given a reasonable opportunity of being heard.(7)If the appellate authority does not reject the appeal summarily, it shall fix a date for hearing the appellant or his duly authorised agent.(8)The appellate authority may at any stage adjourn the hearing of an appeal to any other date.(9)If on the date fixed for hearing or any other date to which the hearing may be adjourned, the appellant does not appear before the said authority either in person or through an agent duly authorised by the appellant, the said authority may dismiss the appeal or may decide it ex-parte as it thinks fit.(10)When an appeal is dismissed or

decided ex-parte under sub-rule (9), the appellant may, within thirty days from the date of such order, apply to the appellate authority for re-admission or re-hearing of the appeal and if the appellate authority is satisfied that the appellant or his agent duly authorised was prevented by any sufficient cause from appearing when the appeal was called for hearing, it may re-admit and re-hear the appeal on such terms and conditions, including cost, as it may think fit.(11)A copy of the order passed in appeal shall be supplied free of cost to the appellant and another copy shall be sent to the officer whose order forms the subject-matter of the appeal.

#### **18A. [ Appeal against the order of Confiscation. [Inserted by Notification No. F. 8-6-99-VIII, dated 28-1-2000.]**

(1)A memorandum of appeal against the order of confiscation under sub-section (6) of Section 16 shall-(a)be in writing;(b)specify the name and address of the appellant;(c)specify the date of the order against which it is preferred;(d)specify the date on which the order was communicated to the appellant;(e)contain a clear statement of facts;(f)specify the ground on which the appeal is preferred without any argument or narrative and numbered consecutively;(g)state precisely the relief prayed for; and(h)be signed and verified by the appellant or an agent duly authorised by him in writing in this behalf in the following form, namely :-"I..... the appellant in the memorandum of appeal do hereby declare that what is stated therein is true to the best of my knowledge and belief.".....Signature of the appellant(2)The memorandum of appeal shall be presented to the Appellate Authority by the appellant or his duly authorised agent personally.(3)The memorandum of appeal shall be accompanied by a cash receipt or Treasury Challan of Rs. 50/- in token of the payment of fee.]

#### **19. Rounding off.**

- For the purposes of calculating the amount payable or refundable under the Act or these rules, all transactions involving fractions of a rupee shall be brought into account by rounding off to the next higher rupee and fractions of less than fifty paise to be ignored.

#### **20. Register of Demand and Recovery, etc.**

(1)The taxation authority shall maintain a register of receipt of tax in Form-'V'.(2)The taxation authority shall also maintain the Demand and Recovery Registers of taxes in forms specified below :- (i)In respect of motor vehicles paying Life Time Tax in Form 'W-T'.(ii)In respect of public service vehicles other than motor cabs and city buses in Form 'W-2'.(iii)In respect of exempted motor vehicles in Form 'W-3'.(iv)In respect of other motor vehicles in Form 'W-4'.(3)The Transport Commissioner, by an order in writing, may prescribe any other registers to be maintained by such officers of the Transport Department as may be specified in the order.



## 21. Preservation and elimination of records, etc.

- The Transport Commissioner, with the prior approval of the State Government, shall issue instructions for proper custody, preservation and elimination of various documents and records prescribed under the Act and these rules, and all such documents and records shall be preserved and eliminated in accordance with such instructions.[Form-A] [Substituted by Notification No. F. 16-5-92-VIII, dated 11.10.1992.][See sub-rule (1) of Rule 5]Declaration in Respect of non-Transport VehiclesBefore the Taxation Authority...

**1. Name of the owner.....**

**2. Registration mark of the vehicle.....(with date of registration)**

**3. Class of vehicle.....**

**4. Regd. unladen Weight/sealing capacity..... Kg/Nos.**

**5. Amount of quarterly/life time tax payable.....**

**6. Amount paid.....**

(a) Tax Rs.....

(b) Penalty Rs.....

(c) Interest Rs.....

Total Rs :.....

**7. Bank draft/Treasury Challan/Cash Receipt No. and Date.....**

**8.**

(1)I hereby declare that the tax for the motor vehicle specified above shall be paid regularly at your.....office to obtain token and that the tax shall not be paid in any other office without first informing you.(2)I hereby further declare that the information given above in respect of the motor vehicle in my possession and use is true.Dated.....Signature of owner.Office Of The Taxation Authority .....No. ....Dated.....AcknowledgementReceived declaration under sub-rule (1) of Rule 5 of the Chhattisgarh Motoryan Karadhan Rules, 1991 from Shri ..... (Name of Owner) for the month/quarter commencing from ..... /life time tax in respect of motor vehicle bearing registration mark ..... alongwith Bank Draft/Treasury' Challan/Cash Receipt No.....dated for an amount of Rs.....(In words Rs.....only). The owner is required to appear on before the undersigned for hearing in respect of determination of tax/penalty.Date .....Taxation Authority.....(C.G.)[Form-B] [Substituted by Notification No.

F. 16-5-92-VIII, dated 11.10.1992.][See sub-rule (1) of Rule 5|Declaration in Respect of Transport Vehicle other than A Vehicle Covered by Service of Stage Carriages Permit Before the Taxation Authority.....

**1. Name of owner.....**

**2. Particulars of permit .....**

(a) Permit No. with category.....(b) Route with via-trips and distance in Kms. Route.....Trips.....Distance operated per day.....

3. Particulars of motor vehicle :

- (a) Registration No. ....
- (b) Registered seating capacity .....
- (c) Gross vehicle weight .....Kg.
- (d) Insurance Certificate No. and validity date .....
- (e) Fitness valid upto .....

4. Tax etc. payable :

- (a) Period for which tax is paid .....
- (b) Monthly/quarterly tax payable (according to slab distance/gross vehicle weight). (i) Tax Rs. ....(ii) Penalty Rs.....(iii) Interests Rs.....  
Total : Rs.....
- (c) Tax paid Rs. ....
- (d) Bank draft/Treasury Challan No. and Date .....

**5.**

(1) I hereby declare that the information given above in respect of the motor vehicle in my possession is true.

**6. I hereby further declare that the tax for the motor vehicles specified above will be paid regularly at your.....office (o obtain token and that the tax shall not be paid in any other office without first informing you.**

Dated.....Signature of owner Office of the Taxation Authority.....No. ....  
Dated .....Acknowledgement Received declaration under sub-rule (1) of Rule 5 of the Chhattisgarh Motoryan Karadhan Rules, 1991 from Shri..... (Name of Owner) for the month/quarter commencing from..... in respect of motor vehicle bearing registration mark ..... alongwith Bank Draft/Treasury Challan/Cash Receipt No.....dated for an amount of Rs..... (In words Rs.....only). The owner is required to appear on before the undersigned for hearing in respect of determination of tax/penalty. Date .....Taxation Authority.....  
(C-G.)[Form-B-1] [Inserted by Notification No. F. 16-5-92-VIII, dated 11.10.1992.][See clause (iii) of

sub-rule (1) of Rule 5]Declaration in Respect of Transport Vehicle Covered by a Service of Stage Carriages PermitBefore the Taxation Authority.....For the month of.....

## 1. Name of

Owner.....

## 2. Particulars of motor vehicles authorised to be used under (he permit/permits :-

S. No.	Registration No.	Model	Registered Seating Capacity	Insurance Certificate No. and Validity	Fitness valid upto
(1)	(2)	(3)	(4)	(5)	(6)
1					
2					

## 3. Particulars of services of stage carriages permit/permits held-

S. No.	Permit No. and authority granting the permit	Date of validity of permit (upto)	No. of vehicles required to operate the permit,with model condition, if any	Route covered under the permit, with distance	No. of trips per day	Average Seating capacity, of the vehiclesauthorised to be used under the permit as per model conditionetc.
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1						
2						

Registration No. of the vehicle to be usedgenerally under the permit	If the permit has been kept in non-use Act No.and Date.	Distance to be covered by the vehicle plying onthe route in a day	Rate of tax applicable under sub-item (d)/ (e)of item-IV (per seat)	Amount of tax payable per month (Col. 7 X Col.11)	Remarks
(8)	(9)	(10)	(11)	(12)	(13)
1					
2					

## 4. Particulars of reserve/spare buses :-

S. No.	Registration No.	Average seating Capacity	Amount of lax payable under sub-item (e)
(1)	(2)	(3)	(4)
1			
2			

## 5. Details of payment of tax by the owner (as per enclosed proof)-

Registration No. of vehicle	Amount of tax payable as per para 3 or 4 above	Details of payment Bank draft/treasury challan	
No.	Date		
(1)	(2)	(3)	(4)
1			
2			

**6. I hereby declare that the information given above is true.**

**7. I hereby further declare that the tax for the motor vehicles specified above will be paid regularly at your, office to obtain token and that the tax shall not, except the tax in respect of temporary permits, be paid in any other office without first informing you.**

Dale .....Signature of OwnerNote. -(1) If more than one service of stage carriages permit arc held by an operator, a single declaration shall be filed in respect of all the vehicles covered by such permit/permits.(2)Vehicles owned by an operator but not authorised to be used under any service of stage carriages permit should not be included in this declaration.(3)If the permit route is to be operated by two vehicles as per conditions of the permit, two vehicles should be mentioned in column 8 of Para 3 against that permit.(4)Only such vehicle should be shown in column 8 of para 3 which satisfies the conditions of permit with regard lo model and seating capacity.(5)If a permit has been kept in non-use for the full period covered under the declaration as per Rule 12, the tax payable in respect of the vehicle used generally on the route of that permit shall be calculated in the lower slab.(6)The vehicles mentioned in para-2 of this declaration and not included in column 8 of para 3, shall be entered in column 2 of para 4.Office of the Taxation Authority (C.G.)No. ....Dated.....AcknowledgementReceived declaration under sub-rule (1) of Rule 5 of the Chhattisgarh Motoryan Karadhan Rules, 1991 from Shri ..... (Name of Owner) for the month.....of in respect of motor vehicles owned by him alongwith band drafts/treasury' challans as per details furnished below. The owner is required to appear before the undersigned for hearing in respect of determination of lax payable/penalty etc. on.....(date).

Vehicle No. Treasury Challan/Bank Draft

No.	Date	Amount	
(1)	(2)	(3)	(4)
1			
2			

Date .....Taxation Authority.....(C.G.)[Form-C] [Substituted by Notification No. F. 16-5-92-VIII, dated 11.10.1992.][See sub-rule (1) of Rule 5]Declaration by a Manufacturer or Dealer

in Motor Vehicles Before the Taxation Authority.....

1. Full Name of the manufacturer or dealer.....
2. Full postal address.....
3. Number of trade certificates granted No.....  
Date.....
4. Trade registration mark(s) .....
5. Period for which tax is to be paid .....
6. Tax amount etc :-  
(i) Tax Rs.....  
(ii) Penalty Rs.....  
(iii) Interest Rs.....  
Total Rs .....
7. Amount paid Rs.....
8. Bank draft/Treasury Challan/Cash Receipt No. and Date .....

I hereby declare that the above information is true. Dated.....Signature  
.....Office of the Taxation Authority .....No. ....Dated. ....Acknowledgement Received  
declaration under sub-rule (1) of Rule 5 of the Chhattisgarh Motoryan Karadhan Rules, 1991 from  
Shri..... (manufacturer/dealer) for the year commencing from ..... in respect of motor  
vehicles in possession of the dealer alongwith bank Draft/Treasury Challan No. ....dated .....  
for an amount of Rs (in words Rs.....only). The manufacture/dealer is required to appear on  
..... before the undersigned for hearing in respect of determination of  
tax/penalty. Date.....Taxation Authority..... (C.G.)

## 1. Strike out whichever is not applicable.

## 2. (\*) To be filled up only in the case of stage carriages plying on city routes.

Form-D[See sub-rule (4) of Rule 5](To be used where the owner wishes to change the place for  
obtaining the token permanently)To, The Taxation Authority,.....Through-The  
Taxation Authority.....(From whom the token was being obtained)The tax for  
vehicle No has been paid from in the office of Taxation Authority.....I desire to remove the said  
vehicle from the office of the Taxation Authority ..... and hereby declare the tax for the said  
vehicle will hereafter be paid regularly at your office at to obtain the token. The token shall not be  
obtained from any other office without first informing you. Place  
:Date:.....Signature of the ownerEndorsement of the Taxation Authority(From  
whom the token was being obtained)Certified that the tax in respect of the above vehicle is paid  
from.....to ..... in this office of .... and that change of address has been duly incorporated in our  
records. Dated .....Signature of Taxation Authority[Form-E]  
[Substituted by Notification No. F. 16-5-92-VIII, dated 11.10.1992.][See sub-rule (1) of Rule  
6]Declaration when a Motor Vehicle other than a Vehicle Covered by Service of Stage Carriages  
Permit is Altered Before the Taxation Authority.....I ..... (name of owner) do hereby declare

that my motor vehicle No class covered by permit No route/area granted by valid upto has been altered as per details given below, thereby making it liable to pay higher rate of tax :-

## 1. Description of alteration.

(i)Change in the particulars of registration (Specify).....(ii)Surrender  
(\*)/Acquisition/Non-use (\*) of permit.....(a)Permit  
No.....(b)Granted by.....(c)Route/area  
of permit.....(d)No. of trips per day.....(e)Distance  
covered in a day..... Kms.(f)Permit valid upto.....(g)Date  
of acquisition/surrender non-use of permit.....(iii)Change in the particulars of permit  
(extension of route etc.) (specify).....

## 2. (i) Tax already paid Rs period from to .....

(ii)Tax payable after alteration Rs for the period from to....(iii)Difference of tax payable Rs.....

## 3. Bank Draft/Treasury Challan/Cash Receipt No.....dated....towards payment of the difference of tax is enclosed herewith.

## 4. I also attach the certificate of registration as required under sub-section (2) of Section 8 of the Act.

Dale .....Signature of ownerOffice of the Taxation Authority .....  
(C.G.)No. ....Dated.....AcknowledgementReceived declaration under sub-rule (1) of Rule 6  
of the Chhattisgarh Motoryan Karadhan Rules, 1991 from Shri ..... (Name of Owner) for the  
month/quarter commencing from ..... in respect of motor vehicle bearing registration mark  
alongwith bank Draft/Treasury Challan/Cash Receipt No..... dated for an amount of  
Rs.....(in words Rs only).The owner is required to appear on before the undersigned for  
hearing in respect of determination of tax/penalty.Dale.....Taxation  
Authority.....(C.G.)[Form E-1] [Inserted by Notification No. F. 16-5-92-VIII, dated  
11.10.1992.][See sub-rule (1) of Rule 6]Additional Declaration when Vehicle Covered by Service of  
Stage Carriages Permit is AlteredBefore the Taxation Authority.....(C.G.)I.....(name of  
the owner) declare that after filing the declaration under sub-section (1) of Section 8 of the Act, the  
vehicle mentioned below has been/is proposed to be altered by me as per particulars furnished in  
this declaration making the same liable to pay tax at a higher rate.Details of Alteration

S.No.	Registration No. of vehicle	Tax already paid	Date of alteration	
Bank Draft/Treasury Challan No. and Date	Amount			
(1)	(2)	(3)	(4)	(5)

Particulars of permit on which the vehicle was generally plying before alteration		Rate of tax applicable before alteration (Rs. perscat)		
Permit No.	Route	Daily Trips	Distance of the Route	
(6)	(7)	(8)	(9)	(10)
Particulars of permit on which the vehicle is to be generally plied after alteration		Rate of tax applicable after alteration (Rs. perseat)		
Permit No.	Route	Daily trips	Distance of the Route	
(11)	(12)	(13)	(14)	(15)
Difference in the rate of lax (15-10)	Average seating capacity (16)	Difference of the amount of lax payable lor themonth (18)		Remarks (19)

**2. I enclose herewith a Bank Draft/Treasury Challan No..... dated.....amount towards payment of the difference of tax for the month of....**

**3. I further declare that the information furnished by me above is true.**

Date .....Signature of the ownerNote. - If the vehicle altered was a reserve/spare bus before alteration, it should be mentioned in columns 6 to 9 above.  
Office Of The Taxation Authority..... (C.G.)No. ....Dated.....AcknowledgementReceived additional declaration under sub-rule (1) of Rule 6 of the Chhattisgarh Motoryan Karadhan Rules, 1991 from Shri.....(name of owner) in respect of vehicle No.....owned by him alongwith Bank Draft/Treasury Challan No.....dated.....amount Rs.....The owner is required to appear before the undersigned for hearing in respect of determination of tax payable/penalty etc. on.....(date).Date.....Taxation Authority.....(C.G.)[Form E-2] [Substituted by Notification No. F. 16-5-92-VIII, dated 11.10.1992.][See sub-rule (3) of Rule 6-A and sub-rule (1) of Rule 15]Intimation of Determination of Tax/notice of DemandBefore the Taxation Authority.....(C.G.)No.....Date .....To,.....(owner)You are hereby intimated that the tax payable in respect of below mentioned vehicle/vehicles owned by you has been determined by the undersigned vide order dated under sub-section (3)/(4) of Section 8 of the Chhattisgarh Motoryan Karadhan Adhiniyam, 1991 as under :-

Vehicle No.	Period for which tax determined	Amount Payable	Amount already paid	Difference of amount of tax due/penally	Tax to be paid/refunded Rs.	Tax Rs. Penally Rs.
Tax Rs.	Penalty Rs.	Tax Rs.	Penalty Rs.	Tax to be paid/refunded Rs.	Tax Rs.	Penally Rs.
(1)	(2)	(3)	(4)	(5)	(6)	(7) (8)

**2. \*You are hereby required to take notice that unless the amount determined above recoverable from you under the said Adhiniyam is paid within seven days from the date of service of this intimation-cum-notice, action will be taken under Section 15/Section 16 (3) of the said Adhiniyam for the recovery of amount noted above.**

Or

**2. \*You are hereby intimated that you are entitled for refund of the amount paid in excess shown in column 7 above which may be collected by you or adjusted towards further payments as per Rule 14.**

Date .....Taxation Authority ..... (C.G.)\*Strike out whichever is not applicable.

Form-F[See sub-rule (4) of Rule 7]Receipt of Life-Time TaxNo. ....Book No.....Dated.....Received Rupees ..... (amount to be printed) from Shri on account of life lime tax in respect of Vehicle No.....Class.....Seal of the Taxation Authority.....Signature of Cash ClerkIn triplicateForm-G[See sub-rule (4) of Rule 7]Receipt of Motor Vehicle TaxNo. ....Book No. ....Dated.....Received Rupees ..... (in words) from Shri.....on account of motor vehicle tax/penally interest in respect of vehicle No.....class.....for the quarter/half year/year commencing on.....Seal of the Taxation AuthorityRs. ....Signature of Cash ClerkForm-H[See clause (iii) of sub-rule (7) of Rule 8]Declaration in Respect of Motor Vehicle Brought Temporarily in the State of ChhattisgarhTo,.....I hereby declare that I have brought the under-mentioned motor vehicle in the State of Chhattisgarh on and that I intend to use it or keep it for use in Chhattisgarh upto.....(1)Registration mark.....(2)Class of vehicle.....(3)Engine No.....(4)Chassis No.....(5)GVW/ULW.....capacity .....(7)Detail of tax paid Rs... paid D.D./challan/cash receipt No :.....I hereby declare that the information given above in respect of the motor vehicle brought by me is true.Dated.....Signature.....Name and address.....Receipt and token No.....has been granted by me after recording Rs.....being the tax due.

Dated.....



.....

Signature of Taxation Clerk/Transport Head Constable

.....

Taxation Authority or authorised officer.

[Form H-1] [Inserted by Notification No. 22-27-93-VII, dated 8.6.1993.][See sub-rule (1) of Rule 8-A]Declaration to be Filed by a Fleet Owner in Respect of Stage Carriages, Reserve Stage Carriages owned by him and Paying Tax on Monthly BasisFor the month of ..... 19 ..... (To be furnished in duplicate)Part-1I/ We ..... (name of fleet owner) hereby declare that the stage carriages/reserve-stage carriages as per particulars furnished below were owned and operated on routes other than city routes by me/us as on the first day of (month) 199.....

**2. I/ We certify that the particulars of vehicles owned and used as stage carriages and reserve stage carriages on routes other than city routes, permits obtained under Chapter V and Chapter VII of the Motor Vehicles Act, 1988 by me/ us as on the first day of the month as given below in this declaration are correct.**

**3. I/ We desire to pay the advance tax due in respect of regular stage carriage operations on routes other than city routes and reserve stage carriage for the month of..... 19... as per details furnished below :-**

- (1) Advance tax for regular stage carriages(total of Col. 11of Part III) Rs. ....
- (2) Advance tax or reserve stage carriages(total of Col. 6 ofPart IV) Rs. ....
- (3) Net amount payable (a) + (b) Rs. ....
- (4) Details of payment Bank Draft/ Treasurychallan No. ....Date .....

Part-II Particulars of stage carriages and reserve stage carriages paying tax on monthly basis owned by the fleet owner as on the 1st day of the month

S. No.	Registration mark	Model	Class of vehicle (Deluxe/ Express/ Ordinary)	Registered seating capacity	Fitness valid upto
(1)	(2)	(3)	(4)	(5)	(6)

Part-III Particulars of Service of stage carriages permits/ Particular stage carriage permits held in respect of routes other than city routes

S. No.	Permit No. and authority granting the permit	Date of validity of permit (upto)	Route/ routes covered under the permit withdistance	No. of trips per day	No. of vehicles required to operate on the routewith model condition if any
--------	--	-----------------------------------	---	----------------------	---

(1)	(2)	(3)	(4)	(5)	(6)	
Average seating capacity of the vehicle authorised to be used on the routes as per model condition etc.	Registration Mark of the vehicle to be used generally on the route during the month	Distance to be covered in C.G. by the Vehicle plying on the route in a day (km)	Rate of tax applicable to the vehicle under sub-item (d) of item IV (Rs. per seat per month)	Amount of tax payable in respect of the vehicle col. 7x Col. 10 (Rs. per month)	Remarks	
(7)	(8)	(9)	(10)	(11)	(12)	

## Part IV – Particulars of reserve/spare buses including those kept in non-use

S. No.	Registration mark	Classy of vehicle (Deluxe/ Express Ordinary)	Average seating capacity of the vehicles(class-wise)	Rate of tax applicable to the vehicle undersub-item (e) of item IV (Rs. per seat per month)	Amount of tax payable in respect of the vehicle col. 4 X Col. 5
(1)	(2)	(3)	(4)	(5)	(6)

Date .....Signature of ownerNote. - (1) A single declaration shall be tiled in respect of all the permits operated by each operational branch (Division/ Depot Etc.) of the fleet owner.(2)Buses owned by the fleet owner but used as contract carriages and as stage carriages exclusively on city routes should not be included in this declaration.(3)If the route of a permit is to be operated by more than one vehicle as per conditions of the permit, requisite number of vehicles should be mentioned in column 6 of Part-III against that permit and route.(4)Only such vehicle should be shown in column 6 of Part-III which satisfies the conditions of the permit with regard to model, seating capacity and class of vehicle.(5)If a permit has been kept in non-use for the full period covered under the declaration as per Rule 12, columns 8 to 11 of Part-III of the declaration shall be kept blank and the words "permit kept in non-use" shall be entered in column 12.(6)All vehicles mentioned in Part-II of this declaration and not included in column 8 of Part III, shall be entered in column-2 of Part IV.Office of the Taxation Authority ..... (C.G.)No. ....Dated .....AcknowledgementReceived declaration under sub-rule (1) of Rule 8-A of the Chhattisgarh Motoryan Karadhan Niyam, 1991 from ..... (fleet owner) for the month of in respect of stage carriages and reserve stage carriages paying motor vehicle tax on monthly basis alongwith bank draft/treasury challan No. .... Date ..... Amount Rs. .... (in words Rs. ....) The fleet owner is required to appear in person or through a duly authorised representative before the undersigned for hearing in respect of determination of tax payable/penalty etc. on..... (date).Date.....Taxation Authority.....(C.G.)[Form H-2] [Inserted by Notification No. 22-27-93-VII, dated 8.6.1993.][See sub-rule (2) of Rule 8-A]Additional Declaration to be Filed by a Fleet Owner in Respect of Stage Carriages Reserve Stage Carriages Owned by him and Paying Tax on

Monthly Basis For the month of.....19....(To be furnished in duplicate) Before the Taxation Authority.....(C.G.)I/ We ..... (Name of fleet owner) declare that after filing the declaration under sub-section (1) of Section 8 of the Chhattisgarh Motoryan Karadhan Adhiniyam, 1991 for the month of ..... 199..... the stage carriages/reserve stage carriages mentioned below have been acquired/alterd by me/us as per particulars furnished in this declaration, making them liable to pay lax at the higher rate :-

## 2. Details of alteration :-

S.No.	Registration mark	Model	Class of vehicle (Deluxe/ Express Ordinary)	Registered seating capacity	Tax already paid (amount in Rupees)
(1)	(2)	(3)	(4)	(5)	(6)
Date of alteration		Particulars of permit on which the vehicle wasgenerally plying before alteration			
Permit No.	Route			Distance of route in C.G.	Daily trips
(7)	(8)			(9)	(10) (11)
Rate of tax applicable before alteration		Particulars of permit on which the vehicle is to be generally plied after alteration			
Permit No.	Route			Distance of route in C.G.	Daily trips
(12)	(13)			(14)	(15) (16)
Rate of tax applicable after alteration (Rs. per seat per month)	Difference in the rate of tax (col. 17-col. 12)	Average seating capacity	Difference of the amount of tax payable for themonth (Rs.)	Remarks	
(17)	(18)	(19)	(20)	(21)	

## 3. Tax payable for additional services under Section 101 of Motor Vehicles Act, 1988 (only in the case of State Transport Undertaking).

S. No.	Registration Mark	Model	Class of vehicle (Deluxe/ Express/ Ordinary)	Registered seating capacity
(1)	(2)	(3)	(4)	(5)
Additional distance covered during the month (in kms.)	Rate of tax applicable under clause (f) (paisper 10 kms. or part thereof per seat)	Amount of tax payable	Remarks	
(6)	(7)	(8)	(9)	

**4. Difference of tax payable for the month (total of col. 20 of para 2 + total of col. 8 of para 3) Rs. ....**

**5. I enclose herewith a Bank draft/ Treasury challan No. .... dated amount of Rs. .... towards payment of difference of tax for the month of ..... 199.....**

**6. I further declare that the information furnished by me/us above is**

true. Date ..... Signature of fleet owner with designation Note. - (1) A single additional shall be filed in respect of all the stage carriages/ reserve stage carriages acquired/ altered during the month operated by each operational branch (Division/ Depot etc.) of the fleet owner. (2) If the vehicle altered during the month was a reserve/ spare bus before alteration, it should be so mentioned in columns 8 to 11 of para 2. (3) In case of a vehicle registered during the month, date of registration should be shown in column 7 of para 2 and columns 8 to 12 should be left blank. If such a vehicle is kept as a reserve stage carriage during the month, it should be so mentioned under Col. 13 to 16 of para 2 of this declaration. Office of the Taxation Authority ..... (C.G.) No. .... Date ..... Acknowledgement Received additional declaration under sub-rule (2) of Rule 8-A of the Chhattisgarh Motoryan Karadhan Niyam, 1991 from (Name of fleet owner) in respect of stage carriages/ reserve stage carriages acquired/ altered during the month along with bank draft/ treasury challan No. .... Dated ..... Amount Rs. .... (in words Rs. ....). The fleet owner is required to appear in person or through a duly authorised representative before the undersigned for hearing in respect of determination of tax payable/ penalty etc. on ..... (date). Dated ..... Taxation Authority [Form H-3] [Inserted by Notification No. 22-27-93-VIII, dated 8-6-1993.] [See sub-rule (4) of Rule 8-A] Office of the Taxation Authority ..... (C.G.) No. .... Dated ..... Intimation of determination of monthly tax payable for stage carriages and reserve stage carriages paying tax on monthly basis for the month of 199... To, ..... (fleet owner) ..... You are hereby intimated that on the basis of declaration and additional declaration filed by (name of fleet owner) under sub-rules (1) and (2) of Rule 8-A of the Chhattisgarh Motoryan Karadhan Niyam, 1991/ information available in this office in respect of stage carriages and reserve stage carriage; owned by you and authorised to ply on routes other than city routes, the monthly tax payable for the month of ..... 199.... has been determined as per details given below :-

(1) Amount of tax payable in respect of operations under regular stage carriages permits and reserve stage carriages	Rs. ....
(2) Amount of tax payable for operation under Section 101 of Motor Vehicles Act, 1988 (applicable in case of STU only).	Rs. ....
(3) Amount of tax payable due to alteration in stage carriages during the month.	Rs. ....
(4) Total amount of tax payable for the month (1+2+3)	

Rs.

Rs.

(5) Amount paid with the declaration under Rule 8-A (1)

Rs.

(6) Amount paid with the final declaration under Rule 8-A (2)

Rs.

(7) Difference of tax payable (4-5-6)

**2. \*You are hereby required to take notice that unless the amount determined above recoverable from you under the said Adhiniyam is paid within seven days from the date of service of this intimation-cum-notice, action will be taken under Section 15/Section 16 (3) of the said Adhiniyam, for the recovery of amount noted above.**

**3. \*You are hereby intimated that you are entitled for refund of the amount paid in excess shown in column 7 above which may be collected by you or adjusted towards future payments as per Rule 14.**

Date .....Taxation Authority.....(C.G.)\* Strike out whichever is not applicableForm-I[See sub-rule (1) of Rule 9]Counterfoil and TokenNo. ....Dated.....Token in respect of vehicle No.... Tax paid Rs. (in words ) under part.....of first Schedule to the Act.Period for which tax paid.....Date of payment of lax .....

.....

Taxation Clerk Taxation Authority

(To appear on (he reverse of counterfoil)Description(1)The token shall consist of a circular piece of card board or stout paper with a diameter of 6 cm.(2)Token issued for different months/quarters shall be distinguished by the serial number of the month or a red vertical bar, one for each quarter of the year, as the case may be.(Circular In Shape).....RegionC.G.M.V.Taxation Rules. 1991Token No.....Registration No.....Class of Vehicle.....Tax Paid Rs.....Period for which tax paid from.....to.....Date.....

.....

Taxation Clerk Taxation Authority

Form-J[See sub-rule (3) of Rule 9]Certificate Regarding Payment of Tax Under Chhattisgarh Motor Vehicles Taxation Act, 1991Certified that the tax in respect of motor vehicle No. .... has been paid in the office of ..... as per details given below :-

**1. Name of owner.....**

2. Class of vehicle.....
3. Permit No.....
4. Total distance covered in a day.....Kms.
5. Whether a spare vehicle.....
6. Monthly rate at which tax paid.....
7. Period for which tax paid from..... to.....
8. Details of payment, Amount Rs.....

B.D./treasury challan No. and date.....Date  
.....SignatureTaxation AuthorityForm-K[See sub-rule (1) of Rule  
11]Application for Intimation of Non-Use of Motor VehiclePart-I (To be completed by the  
owner)To,The Taxation Authority.....

1. Name of the registered owner (in block letters) .....
  2. Postal address of the registered owner .....
  3. Registration number of the vehicle to be withdrawn from useand date  
upto which tax paid .....
  4. Period of non-use (dates to be given) From.....To.....
  5. Postal address of the place where the motor vehicle shall bekept during  
the period of non-use .....
  6. Reasons for non-use of motor vehicle .....
- I enclose herewith the following documents as required undersub- rule  
(2) and (3) of Rule 11 of C.G.M.V. Taxation Rules, 1991-
1. Cash receipt of Rs. Ten No. ....
  2. Certificate of registration .....
  3. Tax token No. ....
  4. Certificate of fitness. ....
  5. Certificate of Insurance .....
  6. Permit No. ....
  7. Certificate of tax .....
  8. No. objection Certificate/order of Court .....

I declare that I shall not remove the said vehicle from the said place without the prior permission of  
the taxation Authority.I also declare that the above statement is correct and true to the best of my  
knowledge.Place .....Date .....Signature of the ownerPart-II

Acknowledgement Received from Shri.....the intimation of non-use in Form-K in respect of motor vehicle bearing registration No.... on for the period from to.....alongwith the following documents :-

- 1..... 2.....
- 3..... 4.....
- 5..... 6.....

Dated .....Taxation Authority[Form K-1] [Inserted by Notification No. 22-27-93-VII, dated 8.6.1993.][See clause (vi) of sub-rule (3) of Rule 11]Office of the State/ Regional Transport Authority (C.G.)No. ....Dated .....No Objection CertificateThis is to certify that this Authority has no objection in keeping the public service vehicle owned by Shri ..... bearing registration mark ..... covered by permit No. .... for the route ..... to ..... issued by this Authority in non-use for a period of ..... months commencing on the first day of ..... (month) .....  
199.....Secretary/ Assistant SecretaryState/Regional Transport Authority.....(CO.)Form-L[See sub-rule (7) of Rule 11]Register of Vehicles Kept in Non-Use

S. No.	Date of receipt of intimation from to	Vehicle Registration	Class of vehicle	Name and address of the owner	Period of non-use
(1)	(2)	(3)	(4)	(5)	(6) (7)

Place where vehicle to be kept during non-use	Document deposited with the non-use	Fitness certificate	Insurance certificate
Certificate of regn.	Tax token		
(8)	(9)	(10)	(11) (12)

Intimation	Verification by Taxation Authority with date	Abstract of Inspection report by RTO/A RTO/TI/TSI
Tax certificate	Permit No.	N.O.C. copy of orders
(13)	(14)	(15) (16) (17)

Permission granted for change of place, if any	Papers taken back on	Final verification by RTO/ARTO	Remarks
(18)	(19)	(20)	(21)

Form-M[See sub-rule (1) of Rule 12]Application for Deposit of PermitPart-I (To be filled in by the permit holder)To,The Taxation Authority.....

1. Name of permit holder (in block letters) .....
2. Postal address of the permit holder .....

3. Registration number of the vehicle and date upto which taxpaid .....
4. Permit No. with date of validity .....
5. Proposed period of deposit of permit From .....To.....
6. Reasons for deposit of permit
  1. Mechanical break down
  2. Non-motorability of route.
  3. Order of route.

I enclose herewith the following documents as required under sub-rules (2) and (3) of Rule 12 of the C.G.M.V. Rules, 1991-

1. Cash receipt of rupees ten No. ....
2. Permit No. ....
3. Tax certificate ....
4. No objection certificate/certified copy of order .....

I declare that I shall not operate the service on the route covered by the permit during the period mentioned against item No. 5 above. I also declare that the above statement is correct and true to the best of my knowledge.

Place .....

Date..... Signature of permit holder

Part-II AcknowledgementReceived from Shri ..... the intimation of non-use of permit in Form-'M' [for the period from.....to.....valid upto.....] [Substituted by Notification No. 22-27-93-VII, dated 8.6.1993.] granted by .....(authority) for vehicle No.....alongwith the following documents :-

**1. Permit No. ....**

**2. Tax certificate .....**

**3. No objection certificate granted by**

.....

**4. Order of Court**

**dated.....**

Dated .....Taxation Authority[Form M-1] [Inserted by Notification No. 22-27-93-VII, dated 8.6.1993.][See clause (ii) of sub-rule (3) of Rule 12]Office of the State/ Regional Transport Authority .....No. ....Dated .....No Objection CertificateThis is to certify that for the reasons given below this Authority has no objection in keeping the permit No..... for the route..... to.. issued by this Authority to Shri ..... in non-use during the period from ..... to ..... 199..Reasons. - (1) Mechanical break down/repair-maintenance of vehicle.(2)Non-motorability of route .....Secretary/ Assistant SecretaryState/Regional Transport Authority..... (C.G.)Note. - Strike out whichever



inapplicable. Form-N [See sub-rule (6) of Rule 12] Register of Permits Kept in Non-Use

S. No.	Date of receipt of application	Name of permit holder	Permit No.	Validity of permit upto	Route of permit
(1)	(2)	(3)	(4)	(5)	(6)

  

Registration No. of vehicle	Period of deposit	Reasons for deposit of permit	Route non-motorable	Court order
From....	To...	Mechanical break down		
(7)	(8)	(9)	(10)	(11)

  

Tax paid up to	Permit lifted back on	Verifications by taxation Authority and dated	initials	Remarks
(13)	(14)	(15)		(16)

Form-O [See sub-rule (1) of Rule 13] Intimation of Non-Operation of Motor Vehicle on A Route Part-I  
(To be filled in by the permit holder) To, The Taxation Authority, .....

1. Name of permit holder (in block letters) .....
2. Postal address of the permit holder .....
2. Registration number of the vehicle and date upto which tax paid .....
4. Permit No. with date of validity .....
5. Period of non-operation of vehicle on the route From ..... To.....
6. Reasons for non-operation of vehicle on the route 1. natural calamity..... 2. law and order..... 3. vehicle damaged in an accident.....

I enclose herewith the following documents as required under sub-rule (3) of Rule 13 of the C.G.M.V Taxation Rules, 1991 -(1) Cash receipt of rupees ten No. .... dated..... (2) \*Certificate of S.D.O. (P. W.D.)/copy of prohibitory order/certificate of S.D.O.P./S.D.M./F.I.R. and intimation to Insurance Company. I declare that I have not operated the service on the route covered by the permit during the period mentioned against item No. 5 above, I also declare that the above statement is correct and true to the best of my knowledge.

Place .....

Date..... Signature of permit holder

\*Strike out whichever in-applicable. Part-II Acknowledgement Received from Shri..... in Form-O, the [intimation of non-operation of vehicle during the period from..... to.....] [Substituted by Notification No. 22-27-93-VIII, dated 8-6-1993] on the route covered by permit No..... valid upto..... granted by..... (Authority) for vehicle No ..... along with the following documents :-

1.

.....

2.

.....Dated.....Taxation Authority[Form O-1] [Inserted by Notification No. 22-27-93-VII, dated 8.6.1993.][See clause (ii) of sub-rule (3) of Rule 13]Office of the Sub-Divisional Officer, Public Works DepartmentSub-Division No. ....Division  
.....No. ....Dated .....This is to certify that the road  
from.....to.....measuring..... kms. of the bus route.....to.....is  
non-motorable since.....to ...../ was non-motorable from.....to.....for the following  
reasons.Reasons. - (1) due to heavy rain/ floods.(2)due to collapse of bridge/ culvert;(3)other reason  
(specify) .....Sub-divisional Officer PWD Sub-Division No.  
.....Construction/ Maintenance Division No. ....Note. - Strike out whichever  
inapplicable.Form-P[See sub-rule (6) of Rule 13]Register of Intimations Received in Respect of  
Non-Operation of Motor Vehicles Under Unforeseen Circumstances

S. No.	Date of receipt of intimation	Name of permit holder	Permit No.	Validity of permit upto
(1)	(2)	(3)	(4)	(5)

Route of permit	Registration No. of vehicle	Tax paid upto	Period of non-operation
from....	to....		
(6)	(7)	(8)	(9) (10)

Reasons for non-operation	Verification by Taxation Authority and datedinitials	Remarks
natural calamity	Law and order	accident
(11)	(12)	(13) (14) (15)

Form-Q[See sub-rule (2) of Rule 14]Application for Refund of TaxTo,The Taxation  
Authority,.....I ..... residing at owner of motor vehicle bearing  
registration No..... hereby claim a refund of the tax as per details and for the reasons given  
below :-

(1) Period for which the tax has been paid	From ..... To .....
(2) Period for which refund is claimed	From ..... To .....
(3) Amount of lax paid Rs. .... vide B.D./challan/receipt	No ..... date .....
(4) Amount of refund claimed Rs. ....	
(5)Reasons for refund-(i)non-use of vehicle	
from.....to.....	(ii)non-use of permit
from.....to.....	(iii)non-operation of vehicle from
.....to.....	(iv)alteration in vehicle on

.....(v)payment made by mistake/in excess  
on.....

## 2. The following documents arc enclosed with this application-

(1)Proof of payment of tax (original or certified copy)(2)Acknowledgement issued by Taxation Authority in respect of non-use intimation/application for deposit of permit/intimation of non-operation of vehicle or declaration in respect of alteration in vehicle.(3)Other documents (specify).

## 3. I hereby declare that no other application for refund claimed in this application has been made earlier.

Dated .....ApplicantForm-R[See sub-rules (3) and (4) of Rule 14]Refund Voucher

S. No. ....

Book No. ....

To,

The Treasury Officer,

.....

Counter Foil

No.....Name  
ofowner.....Registration No. of  
vehicle.....

It is certified that Shri..... has paid a sum of Rs on  
account of tax in respect of motor vehicle  
bearingregistration mark.....for the period from  
to..... and is entitled for refund  
ofRs.....under sub-section (1) of Section 14 of  
theChhattisgarh Motor Vehicles Taxation Act, 1991.

Tax paid Rs.....Refund  
grantedRs.....Period for which  
refund  
grantedDated.....

(2) The tax concerning which the refund is claimed has  
alreadybeen credited into the Treasury.(3) A note of  
refund has beenmade on the original document under  
my dated initials, and(4)No order of refund in respect of  
motor vehicle has been Issuedbefore.Please pay to Shri  
.... a sum of Rs. (in words...) onaccount of above  
refund.Dated.....

Taxation Authority

Signature of theTaxation Authority

Form-S[See sub-rule (10) of Rule 14]Register of Refund of Tax

S. No.	Date of refund Application	Name and address of the person to whom therefund is made	Vehicle No.	Amount of tax paid	Name of the treasury into which the amount wascredited (if paid by challan)	Challan/B.D./receipt No. and Date
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Nature of refund claimed	Date of refund order passed	Amount of refund sanctioned	Whether refund amount adjusted	Refund voucher No. and Date	Initials of the Taxation Authority	Remarks
(8)	(9)	(10)	(11)	(12)	(13)	(14)

[Form-T [Omitted by Notification No. F. 16-5-92-VIII, dated 11.10.1992.] - Omitted]Form-U[See sub-rule (1) of Rule 17]Seizure of Motor Vehicle for Recovery of TaxTo,Shri.....Whereas the tax due under the Chhattisgarh Motor Vehicles Taxation Act, 1991 has not been paid for the period from.....to.....in respect of motor vehicle bearing Registration No.....Now, therefore, I ..... (designation), as an officer authorised under sub-section (3) of Section 16 of the said Act, hereby order the seizure of the aforesaid vehicle and detention of the same until the tax due on the vehicle is paid and proof evidencing the payment of tax due is produced.Seal

Place :..... Signature :.....

Dale :..... Designation:.....

Copy to.-(1) Station Officer in-charge, Police Station with a request to keep the vehicle in safe custody until further orders by this authority or the Taxation Authority(2)The Taxation Authority .....Signature :.....Designation :.....[Form U-1] [Substituted by Notification No. F. 16-5-92-VIII, dated 11.10.1992.][See sub-rule (1) of Rule 17]Memorandum of Seizure of Motor Vehicle for Recovery of Tax[Under sub-section (3) of Section 16 of the C.G. Motoryan Karadhan Adhinyam, 1991]

**1. Dale.....Time.....Place.....**

**2. Name of authorised officer seizing the vehicle.....**

**3. Name of the registered owner of the vehicle.....**

**4. Name etc. of the person from whose possession vehicle seized.....**

**5. Names of witnesses (1)..... (2).....**

**6. Particulars of the vehicles seized-**

(1)Registration Mark.....(2)Class of vehicle....(3)Chassis No.....(4)Engine No.....

**7. Reasons for seizing the vehicle-**

(1)Non-payment of tax amounting to Rs..... (in words Rupees ..... ) payable for the month of.....under sub-item of item of the First/Second/ Third Schedule of the Chhattisgarh Motoryan Karadhan Adhinyam, 1991(2)Non-payment of arrears of tax due amounting to Rs (in

words Rs.....) as per order No. dated ..... of the Taxation Authority.(3)Non-payment of penalty due amounting to Rs (in words Rs.....) as per order No.....dated.....of the Taxation Authority.(4)Non-payment of interest due amounting to Rs (in words Rs.....) as per Order No.....dated.....of the Taxation Authority.....

1 ..... 1 .....  
Signature of persons from 2..... Signature of the  
whose possession vehicle seized Signature of witnesses authorised officer.

Copy received..... (signature)Note. - A copy of this memorandum alongwith a copy of the order of seizure and detention in Form-U2 shall be served on person from whose possession the vehicle is seized.In quadruplicate.[Form U-2] [Inserted by Notification No. F. 16-5-92-VIII, dated 11.10.1992.][See sub-rule (1) of Rule 17]Seizure and Detention Order of Motor Vehicle for Recovery of Tax/ Penalty/ InterestWhereas tax, penalty and interest amounting to Rs..... (in words Rupees.....) due under the Chhattisgarh Motoryan Karadhan Adhiniyam, 1991 has not been paid in respect of motor vehicle bearing registration mark.....of Shri.....(name of owner);Now, therefore, I.....(designation), as an officer authorised under sub-section (3) of Section 16 of the said Act, hereby, seize and detain the aforesaid vehicle until the amount due in respect of the vehicle is paid and proof evidencing the payment of the amount is produced.SealPlace : .....Date : .....Signature : .....Designation : .....Copy to :-(1)Station Officer-in-charge Police Station with the request to keep the vehicle in safe custody until further orders of the undersigned or the Taxation Authority or the appellate Authority (Transport Commissioner, Gwalior).(2)The Taxation Authority.....for information.(3)Shri.....S/o. Shri.....R/o (Owner/Driver) for compliance.Signature.....Designation.....Copy receivedSignature.....Form-V[See sub-rule (1) of Rule 20]Register of Receipts of Tax  
S. No. Date of receipt Registration mark Class of vehicle Name of owner

(1) (2) (3) (4) (5)

Amount deposited Details of payment Period for which tax is deposited Remarks  
(6) (7) (8) (9)

Note. - 1. This register shall be maintained by the Taxation clerk.

## 2. All forms of declarations received and proof of payment in a day shall be recorded in the register.

Form W-1[See sub-rule (2) of Rule 20]Register of Demand and Recovery of Life Time Tax

S. No.	Registration mark	Class of vehicle	Name and address of the owner	Unladen weight (kgs.)	Date of payment of life time tax	Amount paid	Details of payment (B.D./Challan/ receipt No. and date
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

Penalty and interest paid	Certificate No. and date	Signature of Taxation clerk	Signature of Taxation Authority	Dues, if any	Refunds made, if any	Remarks
(9)	(10)	(11)	(12)	(13)	(14)	(15)

Form W-2[See sub-rule (2) of Rule 20]Demand and Recovery Register in Respect of Public Service Vehicles Paying Tax on Monthly Basis(For Public Service Vehicles Other than Motor Cabs and City Buses)(1)Registration No. of vehicle.....(2)Name and address of owner/permit holder.....(3)Dale of first registration/arrival of C.G.....(4)Seating capacity.....

Financial year	Permit No. with category and validity	Route and permitted distance per day	Monthly demand
(1)	(2)	(3)	(4)

Details of Payment

April	May				
Amount paid	B.D./Tr.ch./Receipt No. and date	Initials of T.A.	Amount paid	B.D./Tr.ch./Receipt No. and date	Initials of T.A.
(i) tax	(i) tax				
(ii) penalty	(ii) penalty				
(iii) interest	(iii) interest				
(5)	(6)	(7)	(8)	(9)	(10)

June	July				
Amount paid	B.D./Tr.ch./Receipt No. and date	Initials of T.A.	Amount paid	B.D./Tr.ch./Receipt No. and date	Initials of T.A.
(i) tax	(i) tax				
(ii) penalty	(ii) penalty				
(iii) interest	(iii) interest				
(11)	(12)	(13)	(14)	(15)	(16)

August	September				
Amount paid	B.D./Tr.ch./Receipt No. and date	Initials of T.A.	Amount paid	B.D./Tr.ch./Receipt No. and date	Initials of T.A.
(i) tax	(i) tax				
(ii) penalty	(ii) penalty				

(iii) interest	(iii) interest				
(17)	(18)	(19)	(20)	(21)	(22)
October	November				
Amount paid	B.D./Tr.ch./Receipt No. and date	Initials of T.A.	Amount paid	B.D./Tr.ch./Receipt No. and date	Initials of T.A.
(i) tax	(i) tax				
(ii) penalty	(ii) penalty				
(iii) interest	(iii) interest				
(23)	(24)	(25)	(26)	(27)	(28)
December	January				
Amount paid	B.D./Tr.ch./Receipt No. and date	Initials of T.A.	Amount paid	B.D./Tr.ch./Receipt No. and date	Initials of T.A.
(i) tax	(i) tax				
(ii) penalty	(ii) penalty				
(iii) interest	(iii) interest				
(29)	(30)	(31)	(32)	(33)	(34)
February	March				
Amount paid	B.D./Tr.ch./Receipt No. and date	Initials of T.A.	Amount paid	B.D./Tr.ch./Receipt No. and date	Initials of T.A.
(i) tax	(i) tax				
(ii) penalty	(ii) penalty				
(iii) interest	(iii) interest				
(35)	(36)	(37)	(38)	(39)	(40)
Balance of tax at the end of year		Details of N.O.C. if obtained		Remarks	
(41)		(42)		(43)	

Form W-3[See sub-rule (2) of Rule 20]Register of Demand and Recovery of Tax in Respect of Motor Vehicles Exempted from Tax

S.No.	Registration No.	Date of Registration	Name and address of the owner	Class of vehicle
(1)	(2)	(3)	(4)	(5)

Notification No. and dale under which exemptionis granted	If exemption withdrawn notification No. and date	Signature of the Taxation clerk	Signature of the Taxation Authority	Remarks
(6)	(7)	(8)	(9)	(10)

Form W-4[See sub-rule (2) of Rule 20]Register of Demand and Recovery of Tax in Respect of Motor Vehicles other than Life Time Tax Vehicle, Stage Carriages and Contract Carriages, and Exempted Vehicles (or Vehicles Paying Tax on Quarterly Basis)(1)Registration

No.....(2)Date of first Registration/arrival in C.G.....(3)Name and address of owner.....(4)G.V.W./U.L.W/S.C.....(5)Name of quarterly tax

Financial year	Previous arrears if any	First Quarter			
Amount paid	Details of deposit (B.D./Ch. receipt No. and date)	Token No.	Balance	Signature of Taxation clerk and TaxationAuthority	
(i) tax					
(ii) penalty					
(iii) interest					
(1)	(2)	(3)	(4)	(5)	(6) (7)

Second  
quarter

Amount paid	Details of deposit (B.D./Ch. receipt No. anddate)	Token No.	Balance	Signature of Taxation clerk and TaxationAuthority
(i) tax				
(ii) penally				
(iii) interest				
(8)	(9)	(10)	(11)	(12)

Third  
quarter

Amount paid	Details of deposit (B.D./Ch. receipt No. anddate)	Token No.	Balance	Signature of Taxation clerk and TaxationAuthority
(i) tax				
(ii) penally				
(iii) interest				
(13)	(14)	(15)	(16)	(17)



Fourth  
quarter

Amount paid	Details of deposit (B.D./Ch. receipt No. and date)	Token No.	Balance	Signature of Taxation clerk and Taxation Authority
(i) tax				
(ii) penalty				
(iii) interest				
(18)	(19)	(20)	(21)	(22)

[Form-X] [Inserted by Notification No. F. 5-6-99-VIII, dated 28.1.2000.][See sub-rule (5) of Rule 5 and Rule 17] Intimation to the Magistrate about Initiation of Proceedings for Confiscation of Seized Vehicle From ..... Dated..... (Name of the officer and his designation) To, The Judicial Magistrate,

- 1. Description of the Motor Vehicle proposed to be confiscated.**
- 2. Brief account of the circumstances under which the Vehicle was seized.**
- 3. Name and address of the owner of the Vehicle proposed to be confiscated.**
- 4. Name of the person from whose possession the Vehicle was seized.**
- 5. Date, time and place of its seizure.**
- 6. Name of the officer, who has seized the Vehicle.**
- 7. Estimated value of the Vehicle seized.**
- 8. Particulars of offence on account of which seizure was made.**
- 9. Date of initiation of the proceedings for confiscation of the Vehicle seized.**

.....Signature of the Authority Officer with seal