

The Railway Passenger Fares Act, 1957

UNION OF INDIA

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Act 25 of 1957

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An Act to provide for the levy of a tax on railway fares, BE it enacted by Parliament in the Eighth Year of the Republic of India as follows:—

1. Short title and commencement.

(1) This Act may be called the Railway Passenger Fares Act, 1957. (2) It shall come into force' on such date as the Central Government may, by notification in the Official Gazette, appoint.

2. Definitions.

In this Act, unless the context otherwise requires,—(a) "fare" means the total amount of all charges of whatever nature payable by a passenger or group of passengers in respect of his or their carriage, and includes—(i) haulage charges for supply of carriages of particular types; (ii) the tax payable under this Act; (iii) terminal taxes, pilgrim taxes and tolls on bridges; (iv) reservation charges; and (v) hire, detention and stabling charges in respect of passenger traffic booked in reserved carriages and special trains; (vi) empty haulage charges on tourist cars and saloons; (vii) charges for pilot engines; and (viii) charges for dining cars attached to special trains; but does not include—(b) "passenger" means any person travelling on a railway- in any description or class of train or carriage on payment of his fare, whether at full rates or at concessional rates; (c) "railway" and "railway administration" have the meanings respectively assigned to them in the Indian Railways Act, 1890.

3. Levy of tax on passenger fares.

(1) Subject to the provisions of this Act, there shall be levied and collected on fares paid by passengers carried by any railway in India, whether by itself or in conjunction with any other mode of transport or in conjunction with railways in any adjacent country, a tax at the rate specified in that behalf in the Schedule. (2) The tax levied under sub-section (1) shall be collected by the railway administration as an addition to the fares, and the railway administration shall have all the powers

and remedies for the recovery thereof as though the same were a rate or fare which the railway administration is empowered to levy under the Indian Railways Act, 1890.

4. Rule* for computing tax on passenger fares.

In computing the tax payable under this Act, the following rules shall apply, namely:—Rule 1. The tax leviable shall, wherever necessary, be rounded off to the nearest naya paisa, fractions of half-a-naya paisa and over being counted as one, and less than half being disregarded. Rule 2. In the case of return tickets, the rate of tax shall be based on the distance for a single journey. Rule 3. In the case of tickets issued from or to out-agencies or city booking offices, the tax shall be leviable only in respect of the fare attributable to the actual journey by railway. Rule 4. The amount of the tax for any distance shall, wherever necessary, be so adjusted that the aggregate amount of the fare and tax for such distance is not less than the aggregate amount of the fare and tax for any lesser distance in any case.

5. Power to exempt.

The Central Government may, by notification in the Official Gazette and for reasons to be specified therein, exempt, either in whole or in part and either absolutely or subject to such conditions as it may specify, any passengers or class of passengers from the tax leviable under this Act.

6. Power to make rules.

(1) The Central Government may, by notification in the Official Gazette, make rules to carry out the purposes of this Act. (2) In particular, and without prejudice to the generality of the foregoing power, rules so made may,—(a) regulate the collection by or on behalf of the railway administration of the tax levied under this Act, and provide for the authority to which, and the time and manner in which, the tax shall be paid; (b) prescribe the form of the returns to be submitted by any authority collecting the tax and the particulars to be contained therein and the manner in which it is to be verified. (3) In making any rules under this section, the Central Government may direct that a breach thereof shall be punishable with fine which may extend to one thousand rupees for each such breach.