

Jharkhand Motor Vehicles Taxation Act, 2001

JHARKHAND

India

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Rule JHARKHAND-MOTOR-VEHICLES-TAXATION-ACT-2001 of 2001

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Jharkhand Motor Vehicles Taxation Act, 2001An Act to regulate imposition and levy of tax on Motor Vehicles in the State of Jharkhand.Be it enacted by the Legislature of the State of Jharkhand in the Forth-Fifth year of the Republic of India as follows:-

1. Short title, extent and commencement.

(1)This Act may be called the Jharkhand Motor Vehicles Taxation Act, 2001.(2)It shall extend to the whole of the State of Jharkhand.(3)It shall come into force with immediate effect.

2. Definitions.

- In this Act unless there is anything repugnant in the subject or context-(a)"Additional Motor Vehicles Tax" means the tax imposed under the provisions of subsection (2) of Section 5 of this Act.(b)"Appellate Authority" means the authority specified under Section 26 of this Act.(c)"Certificate or registration" "goods", "goods carriage", "gross vehicle weight", "invalid carriage Motor cab", "Motorcycle", "Motor Vehicle" "Private Service vehicle", "trailer" "unladen weight", "registering authority", "tractor", "transport vehicle" and any other expression, not specifically defined in this Act shall have the same meaning assigned to them respectively in the Motor Vehicles Act, 1988 (Act No. 59 of 1988).(d)"Motor Vehicles Tax" means the tax imposed under sub-section (1) of Section 5 of this Act.(e)"One-time Tax" means the tax imposed on personalised vehicles under sub-section (1) of Section 7 of the Act.(f)"Owner" means every registered owner or person having possession or control of a motor vehicle.(g)["Personalised Vehicle" means a motorcycle (including moped scooter and cycle with attachment for propelling the same by mechanical power) and a Motor car with seating capacity of more than three but not exceeding five which are solely used for personal purposes.] [Jharkhand Motor Vehicle Taxation (Amendment) Act 2011 Gazette No.325 Dated 09.05.2011.](h)[Personalized vehicle means all two wheelers (Moped, Scooter, Scooty, Motorcycle etc.) and four wheelers such as motor car, Omni Bus or station wagon, having Two (2)

seats to Twelve (12) seating capacity including driver which are solely used for personal purposes;] [Substituted by Jharkhand Act No. 3 of 2019, dated 30.1.2019.](i)"Registered owner" means a person in whose name a motor vehicle is registered under the Motor Vehicles Act, 1988.(j)"Revisional Authority" means the authority specified under Section 27 of this Act.(k)"Schedule" means the schedules appended to this Act.(l)"Taxing Officer" means any officer appointed under Section 3.(m)"State Transport Commissioner" means the Transport Commissioner appointed by the State Government.(n)"Tax token" means the tax token granted under sub-section (1) of Section 11.(o)"Tax" means the tax imposed under his Act and includes, Motor Vehicles Tax, Additional Motor Vehicles Tax and differential tax or Onetime tax which ever is applicable.(p)"Year" means a financial year.

3. Appointment of taxing officers.

- The State Government may, by notification appoint any person as Taxing Officer to exercise and perform within such areas may be specified in such notification, the powers and duties conferred and imposed on the Taxing Officer by this Act, or by Rules made there under.

4. Remission for vehicles used solely for agriculture.

- Nothing in this Act shall apply to a motor vehicle used solely for the purposes of agriculture.Explanation. - A motor vehicle used for transporting agricultural produce shall not for the purpose of this section, be deemed to be used solely for the purpose of agriculture.

5. Levy of tax.

(1)Subject to other provision of this Act, on and from the date of commencement of this Act, every owner of a registered motor vehicle shall pay tax on such vehicle at the rate specified in Schedule-I.(2)Subject to other provisions of this Act, on and from the date of commencement of this Act, every owner of a registered motor vehicle shall pay additional Motor Vehicle Tax on such vehicle at the rate [***] [Omitted 'and specified in Schedule-II' by Jharkhand Act No. 3 of 2019, dated 30.1.2019.](3)The State Government may, by notification from time to time, increase the rate of tax specified in the Schedules:Provided that no such increase shall, during any year exceeding fifty percent of the rate of taxes prescribed in the Schedules.(4)[In case of vehicle not having certificate of fitness and valid permit tax with penalty will be due from the date of default as if it were for vehicle having valid fitness and permit.] [Jharkhand Motor Vehicle Taxation (Amendment) Act 2011 Gazette No.325 Dated 09.05.2011.](5)[Every owner of the transport vehicles, being more than 12 years old and personalized vehicles being more than 15 years old shall be liable to pay "Green Tax" at the rate of 10% on the total payable tax.(6)A rebate at the rate of 25% of total liable tax shall be permissible to all the vehicles which comes under the definition of "Battery operated vehicles under Central Motor Vehicles Rule 1989.] [Inserted by Jharkhand Act No. 3 of 2019, dated 30.1.2019.]

6. Tax payable by a manufacturer or a dealer.

- A tax at the annual rate specified in Schedule-III in lieu of the rates specified in Schedule-1 shall be paid by a manufacturer of or a dealer in motor vehicles, in respect of the motor vehicles in his possession in the course of his business as such manufacturer or dealer under the authorisation of trade certificate granted under the Central Motor Vehicles Rules, 1989.

7. Payment of tax.

- [(1) On personalised vehicles, one time tax for the whole life of the vehicle shall be levied at the time of registration at the rates specified in Schedule-I:] [Jharkhand Motor Vehicle Taxation (Amendment) Act 2011 Gazette No.325 Dated 09.05.2011.][Provided that in case of non-payment of one time - tax within 7 days from the date of commencement of this act or in case of belated payment of one time tax, a simple interest at the rate of 2% per month on due tax shall be charged.] [Substituted by Jharkhand Act No. 3 of 2019, dated 30.1.2019.](2)Where a One-time tax for any motor vehicle has been paid and the registration of the vehicle has been cancelled for any reason whatsoever or the vehicle has been removed to any place outside the State on account of transfer of ownership or change of address, a refund of the tax at the rates provided in Schedule-I, shall be payable on an application made with such period, and subject to such conditions as may be prescribed:Provided that in case of removal of vehicle to any place outside the State on account of transfer of ownership or change of address, the refund of tax shall be considered only after receipt of proof of such transfer of ownership, or change of address:Provided further that where the rates of tax leviable under the Act are revised by notification in the Official Gazette the State Government may, from time to time, by notification in the Official Gazette, correspondingly revise the rate of refund and the refund of tax, payable in respect of vehicles registered on or after the date of such notification shall be made at such revised rates.(3)[in case of vehicle other than personalised vehicles the tax may be paid for one or more quarterly periods at the annual rate of the tax payable for the quarter],Provided that the tax paid for any period less than a quarterly period, shall be 1/12th of the annual rate of tax for every month or part of a month comprising such period.[Provided that for every transport vehicle (excluding goods carriage and motor cab), Motor vehicle tax will be calculated on the basis of number of seats excluding driver and conductor as mentioned in column 2,3 and 4 of table given below on the criteria of wheel base :-(a)Table for seats in respect of nature of vehicles according to wheel base

Wheel Base (In inch)	Ordinary Bus	Semi Deluxe Bus	AC Deluxe Bus
1	2	3	4
243	63	50	45
228	61	49	41
216	55	44	37
210	54	43	36
206	53	42	36
205	53	42	35

203	53	42	35
204	53	42	35
190	48	38	32
180	40	32	27
179	38	30	25
176	37	30	25
167	33	26	22
166	33	26	22
165	33	26	22
163	32	26	21
163	28	22	19
142	25	20	17

(b) In case of motor vehicles, manufactured by company, the tax shall be calculated on the basis of approved seats by authorized agencies as per Rule - 126 of central motor vehicles rules, 1989.](4) In case of motor vehicles temporarily registered under Section 43 of the Motor Vehicles Act, 1988 the tax for vehicles other than personalised vehicles shall be levied at the rate of 1/12th of the tax payable for the year for such vehicles. In case of extension of the period of temporary registration under the proviso to subsection (2) of Section 43 tax at the rate of 1/12th payable for the year shall be payable on every extension of temporary registration for period of 30 days or part thereof: Provided that for temporary registration of personalised vehicles the rate of tax will be [Rs. 100] [Substituted 'Rs. 50' by Jharkhand Act No. 3 of 2019, dated 30.1.2019.] for a Motorcycle (including moped, Scooter and Cycle with attachment for propelling the same by mechanical power) and [Rs. 400] [Substituted 'Rs. 100' by Jharkhand Act No. 3 of 2019, dated 30.1.2019.] for a motor car. [The Government may, by notification from time to time, direct that a temporary tax token may be issued in respect of Transport vehicle registered in other state plying temporarily in this State on payment of tax as per rate of tax specified in the said notification.] [Substituted by Jharkhand Act No. 3 of 2019, dated 30.1.2019.](6) At the time of making payment of any period under sub-sections (1), (2) or (3). (a) A valid certificate of registration and a valid certificate of insurance in respect of the motor vehicle complying with the provisions of the Motor Vehicles Act, 1988 shall be produced before the taxing officer; and (b) It shall be furnished to the taxing officer a declaration in duplicate in the prescribed form with the prescribed particulars specifying the taxing officer from whom the tax token, if any, had been last, obtained and showing that the tax payable against the vehicle has actually been paid. (7) Life Time tax at the time of registration shall be levied at the rate of 4% (Four Percent) of the cost of the tractor excluding GST: Provided that one time- Tax at the time of Registration of Trailer of a tractor shall be liable to pay Rs. 5,000/- (Rupees Five Thousand).] [Inserted by Jharkhand Act No. 3 of 2019, dated 30.1.2019.]

8. Payment of differential tax.

(1) When a motor vehicle, in respect of which tax for any period has been paid is altered during such period or is proposed to be used during such period in such a manner in respect of which a higher rate of tax is payable, the owner of the vehicle, shall pay to the taxing officer a differential tax of a

sum which is equal to the difference between the tax already paid and the tax which becomes payable in respect of such vehicle for the period for which the higher rate of tax is payable in consequence of the alteration or the proposed use as the case may be. (2) Payment of differential tax under sub-section (1) shall be made within such time and in such manner as may be prescribed. Explanation-I. - In determining the differential tax any broken period in a month shall be reckoned as a full month. Explanation-II. - A motor vehicle shall be deemed to have been altered if there is a change in the manner of its actual use irrespective of the facts as to whether such alteration has not been taken notice by the Registering Authority under Section 52 of the Motor Vehicles Act, 1988.

9. Tax where to be paid.

(1) For newly registered vehicles, the tax shall be paid to the taxing officer in whose jurisdiction or the place of registration falls. [Provided that the computerized Token issued under - "E- payment scheme launched by the State Government for the payment of road tax paid by the owner of the vehicle in proper manner through debit card/ credit card/ internet banking etc. shall be treated as a valid Tax- Token under the Act, Signature of the taxing officer shall not be required on such tax token. Similarly tax token issued through "Vahan" software shall not require the signature of the taxing officer.] [Inserted by Jharkhand Act No. 3 of 2019, dated 30.1.2019.] (2) For the vehicles which are already registered on or before the date of commencement of this Act, the tax shall be continued to be paid to the taxing officer to whom the tax was last paid just before the commencement of this Act. (3) If an owner of a vehicle other than a personalised vehicle changes his place of business or residence and his new place of residence or business falls within the jurisdiction of another taxing officer, he can (a) either continue to pay the tax at the place where the previously paid tax, or (b) start the payment of the tax to the other taxing officer in whose jurisdiction his new residence or place of business falls: Provided that the new taxing officer shall not accept the payment of tax till the owner presents before him a "No objection Certificate" from the previous taxing officer in the manner and the form prescribed.

10. Rebate on payment of tax paid in advance.

- A rebate of [5%] on the annual tax payable in respect of transport vehicles shall be allowed if such annual tax is paid in advance.

11. Grant of tax token and receipt of payment of tax.

(1) The taxing officer shall grant a receipt and a tax token in the prescribed form in the prescribed manner to every person who pays motor vehicle tax or additional motor vehicle tax under Section 7 or differential tax under Section 8 in respect of any motor vehicle. (2) The taxing officer shall endorse the particulars of tax paid in the certificate of registration granted in respect of the vehicle under the Motor Vehicles Act, 1988.

12. Refusal of acceptance of tax.

- Subject to other provisions of this Act, the taxing officer shall not accept the tax or penalty, if any, in respect of a motor vehicle for the current period unless the arrears of taxes and penalties due in respect of the vehicle have been fully paid or settled.[Provided that in case of outstanding amount arrears of tax and penalty Rs. 50,000/- (Fifty Thousand) for goods and passenger vehicles Rs. 10,000/- (Ten Thousand) for three wheelers and Rs. 25000/- (Rs. Twenty Five Thousand) for light motor vehicles an authority not below the rank of Transport commissioner or an officer authorized by him may order to accept such outstanding amount with current tax in monthly installment, preferably within two months after receipt of application which shall not in any case be more than four installments and in such case a provisional tax token may be issued by the taxing authority.] [Inserted by Jharkhand Act No. 3 of 2019, dated 30.1.2019.]

13. Liability of successor to pay arrears.

(1)If the tax payable in respect of any motor vehicle remains unpaid by any person liable for payment thereof and such person before having paid the tax has transferred the ownership of such vehicle or has ceased to be in possession or control of such vehicle, the person to whom the ownership of the vehicle has been transferred or the person who has come in possession or control of such vehicle shall be liable to pay the said tax;(2)Nothing contained in this section shall be deemed to affect the liability of the person who has transferred the ownership or has ceased to be in possession or control of such vehicle, for payment of the said tax.

14. Transport vehicles registered outside Jharkhand not to be used or kept for use unless tax paid.

- Notwithstanding anything contained in Section 7, no transport vehicle under a permit granted by a competent transport authority of any other State under the provisions of Motor Vehicles Act, 1988 (Act no. 59 of 1988) shall be used or kept for use in Bihar unless there has been paid in respect thereof, tax calculated at the appropriate rate specified: [In Schedule-I and additional motor vehicle tax as specified in Schedule-II for the entire period for which the permit is valid in the State of Jharkhand:]Provided that motor vehicles plying in Jharkhand, under permits granted by appropriate Transport Authorities of such States as have agreed on reciprocal basis to exempt motor vehicles plying in those States under permit granted by competent Transport Authorities of this State, shall not be required to pay any tax under this section other than the additional motor vehicles tax:Provided further that the permit holders opting for the State of Jharkhand under the National Permit Scheme, granted by a competent transport authority of other State under sub-section (12) of Section 88 of the Motor Vehicles Act, 1988 shall be required to pay in respect thereof a sum to be fixed by the State Government as composite fee in lieu of the tax and additional tax on an annual basis in advance by bank draft or by other means prescribed to the officer authorised by such State Government in this behalf.[Provided that such motor vehicles which are registered in other States and being plied in the State of Jharkhand by owner of the vehicles, if they are found without valid tax payment/permit then period of operation for these vehicles will be

deemed to be minimum of seventeen weeks prior to the date of being found (even if the vehicle has plied for a lesser period) and for such vehicles rates will be as given in sub-section 5 (read with section-14) of section - 7 of this Act for a minimum period of seventeen weeks. Provided that motor vehicles found after expiry of valid temporary permit, amount due will be calculated for minimum of one week and maximum of one month after the expiry of temporary permit.] [Inserted by Jharkhand Motor Vehicle Taxation (Amendment) Act 2011 Gazette No.325 Dated 09.05.2011.]

15. Power of the State Government to exempt certain motor vehicles from payment of the tax.

(1) The State Government may, by notification make an exemption, reduction in the rate or other modification in regard to the tax payable in respect of any motor vehicle or class of motor vehicles.

16. Grant of exemption token.

- The Taxing Officer shall, in respect of motor vehicles which have been exempted from payment of tax under Section 15, grant an exemption token in the prescribed form.

17. Prior intimation of a temporary discontinuance of use of a vehicle.

(1) Whenever any motor vehicle becomes incapable of use due to disability caused by mechanical breakdown or litigation [or natural calamities or compelling personal reasons] or due to other causes prescribed by State Government for any period more than a month, the owner shall, on or before the date of expiry of the term for which the tax has been paid, furnish to the taxing officer an undertaking duly signed and verified in the prescribed form and specifying the period aforesaid and the place where the motor vehicle is to be kept along with the current registration certificate, fitness certificate, and tax token, and such other particulars as may be prescribed and shall from time to time by furnishing, further undertaking give prior intimation to the concerned taxing officer of the extension, if any, of the said period and the changes, if any of the place where the motor vehicle shall be kept. The owner shall also surrender the permit of the vehicle to the Transport Authority which has granted permit to it with intimation to the Taxing Officer: Provided that no such undertaking shall relate to a period exceeding six months at a time. (2) If at any time during the period covered by an undertaking as aforesaid the motor vehicle is found being used or is kept at place in contravention of any such undertaking such vehicle shall for the purpose of this Act, be deemed to have been used through the said period without payment of tax. (3) In the absence of any undertaking delivered under sub-section (1) every motor vehicle liable to pay tax under this Act shall be deemed to have been used or kept for use within the State.

18. Refund of tax.

(1) When any person has paid tax in respect of a motor vehicle, he shall be entitled to a refund in the following circumstances. -(a) Where an undertaking has been delivered under sub-section (1) of Section 17 in respect of such motor vehicle, which has not, in the opinion of taxing officer after due

enquiry as prescribed, been found to be false, by the time the application for a refund is made, and the period specified in the said undertaking comprises any period for which tax has been paid in respect of such vehicle for each calendar month of the period for tax has been paid and which remained unexpired on the date of delivery of the said undertaking of an amount equal to one twelfth of the annual tax payable on such vehicle,(b)Where excess tax has been paid for any period due to over assessment made by the taxing officer or otherwise, the amount paid in excess of the amount payable, and(c)Where, after payment of tax in respect of vehicle, it is found that the vehicle is not subject to tax, the tax so paid:Provided that no such refund shall be made unless the person claiming the refund has made an application in that behalf to the concerned Taxing Officer within one year from the date on which the refund became due and every such refund shall be subject to such conditions as may be prescribed:Provided further that the Taxing Officer will be competent to sanction such refunds upto a limit prescribed and in a case of excess amount refer the matter to the State Transport Commissioner or to any officer authorised by the State Government.(2)Any amount due to be refunded under clause (a) or clause (b) of subsection (1) may, at the option of the applicant be adjusted towards the tax due for any subsequent period:Provided that, if any, tax or penalty due from the applicant in respect of any previous period remains outstanding, the amount to be refunded shall be adjusted first towards the outstanding dues and the balance, if any, shall be refunded.

19. Exemption and write off taxes.

- If an undertaking has been delivered under subsection (1) of Section 17 in respect of a Motor Vehicle and the period specified in the said undertaking comprises of any period for which tax has not been paid, the owner of a vehicle shall file an application along with necessary papers before the taxing officer on or before the date the tax was last paid, and the taxing officer shall conduct due enquiry as prescribed and if the undertaking has not been found false till the expiry of period for which exemption of payment for tax is claimed, he shall after being satisfied disposed of the claim in the prescribed manner:Provided that the taxing officer shall be competent to write off the arrears of the tax up to a maximum amount which may be prescribed by the State Government in case the arrears exceed the prescribed amount he may refer the matter along with necessary records, to the State Transport Commissioner or to any officer authorised by the State Government.

20. Display of tax token.

- No motor vehicle shall be used or kept for use within the State unless the valid tax token issued under Section 11 in respect of the said vehicle has been obtained and such token is displayed on the vehicle in the prescribed manner.

21. Recovery of tax, penalty or fine as arrears of land revenue.

- [(a) Arrear Tax or Penalty will be recovered as per the process of recovery of land revenue. Motor vehicle or part-thereof having arrear of tax or penalty can be sold or auctioned irrespective of whether that vehicle is within or out of control of the person responsible for payment of arrear tax and penalty.(b)Every owner of vehicle (commercial or private) paying annual tax will be required to

give the details of his Bank Account and a Certificate of being in good financial condition from concerned bank with the application for registration or permit for such vehicles, in the case of default in tax payment the vehicle may be seized by registering authority or collecting authority.]

22. Search and seizure.

(1) Any taxing officer, or any officer of the Motor Vehicles Department not below the rank of Inspector of Motor Vehicle or any other officer specially authorised by the State Transport Commissioner in this behalf may—(a) enter at any time between sunrise and sunset any building or premises where he has reason to believe that a motor vehicle is kept; or (b) require the driver of any motor vehicle in any public place to stop such vehicle and cause it to remain stationary so long as may reasonably be necessary for the purpose of satisfying himself that the amount of tax in respect of such vehicles has been paid and the tax token has been obtained. (2) If the tax or penalty or both tax and penalty has not been paid in accordance with the provision of this Act the officer may, while proceeding under sub-section (1) seize the motor vehicles and detain it till the tax is paid and on such seizure the said officer shall take such step as he may consider proper for the temporary safe custody of the vehicle, and the owner, the person in-charge or the driver thereof shall be bound to comply with the order and directions as the said officer may in respect of the movement of such vehicle, issue for giving effect to such seizure: Provided that no such seizure shall be made and vehicle shall be retained in custody except in such manner and under such circumstances and subject to such conditions as may be prescribed by the State Government having regard to the reasonable convenience and facility of transport of the passengers and goods, if any. (3) [seized vehicles having tax or penalty arrear will be released only after certificate of having paid all the penalty and taxes is produced by the owner of the vehicle.] [Inserted by Jharkhand Motor Vehicle Taxation (Amendment) Act 2011 Gazette No.325 Dated 09.05.2011.]

23. Liability to pay penalty for non-payment of tax in time.

- If the tax payable in respect of a vehicle other than personalised vehicle has not been paid during prescribed period, the person liable to pay such tax shall pay, together with arrears to tax, a penalty at the rate prescribed by the State Government.

24. Restriction on use of motor vehicle in certain cases.

- Any person liable to pay tax under this Act shall not use or allow the use of any motor vehicle where he has reason to believe that the tax token, tax receipt or permit have been forged, tampered or fraudulently obtained.

25. Permits to be invalid in case of non-payment of tax within the prescribed period.

- Notwithstanding anything contained in Motor Vehicles Act, 1988 (Act 59 of 1988), if the tax due in respect of a transport vehicle is not paid within the prescribed period, the permit shall be invalid

from the date of expiry of the prescribed period till the tax is actually paid.

26. Appeal.

(1) Any person aggrieved by any order or direction of the Taxing Officer or by seizure under sub-section (2) of Section 32 may, within the prescribed time and in the prescribed manner, prefer an appeal to prescribed authority on payment of such fees, as may be prescribed. (2) Every appeal shall be heard and disposed of in the prescribed manner. (3) Every decision on such appeal shall, subject to provisions of Section 27, shall be final and shall not be called in question in any court of law. (4) The Appellate Authority may on his own motion call for the record of any case in which an order has been passed or a direction has been given by the Taxing Officer, or which relates to seizure or release of the vehicle under Section 22 and may pass such order in relation to the case as it deems fit if it finds that the order in question was without jurisdiction or illegal.

27. Revision.

- Any person aggrieved by any order of the Appellate Authority passed under Section 26 may, within prescribed time from the date of the order and in the prescribed manner on payment of prescribed fees apply to the prescribed authority praying for a revision of such order on the ground that the decision is not in conformity with law and the said Revisional Authority may pass such order as it may deem fit: Provided that the Revisional Authority shall not pass an order under this section prejudicial to any person without giving him a reasonable opportunity of being heard.

28. Penalties.

(1)(a) Whoever uses a motor vehicle or keeps a motor vehicle for use without having paid tax or additional tax or differential tax in respect of such vehicle shall be punished with fine, not exceeding in the case of the first offence twice and in the case of a second or any subsequent offence three times the amount of annual tax payable for the motor vehicle in respect of which offence is committed. (b) Whoever intentionally delivers in respect of a motor vehicle any declaration or undertaking wherein the particulars required by or under this Act, is falsely given or incorrectly stated, shall, on conviction be punished with fine not exceeding for the first offence, twice and for every subsequent offence three times the amount of annual tax payable for the vehicle in respect of which the offence is committed. (2) Whoever not being a person liable to pay tax drives a motor vehicle knowing of having reasons to believe that the tax payable in respect of such vehicle has not been paid shall, on conviction, be punished for the first offence with fine which may extend to Rs. 300/- and for every subsequent offence with fine which may extend to Rs. 500/-. (3) Any person who fails to exhibit the tax token in the manner prescribed under Section 20 shall be punished with a fine which may extend to Rs. 500/-. (4) Any person who has claimed refund or exemption of tax on the basis of an undertaking given under Section 17 or 18 which is found to be misrepresentation of facts or fraud, shall, on conviction be punished for the first offence with a fine which may extend to the amount claimed for refund or exemption and for every subsequent offence four times the amount claimed for refund or exemption. (5) Any person who contravenes the provisions of Section 24 shall, be liable for punishment of a simple imprisonment which may extend to six months or to fine which

may extend to Rs. 1,000/- or with both and the vehicle shall also be forfeited to the State Government.(6)Whoever contravene any of the provisions of this Act or the Rules made hereunder shall, if no specific penalty has been prescribed for the offence in the preceding subsection, be punished with fine which may extend upto Rs. 500/- and in the event of such person having been previously convicted of any offence under this Act or in the Rules made there under, with a fine which may extend upto Rs. 1,000/-.

29. Compounding of offence.

- Where any person is accused of an offence under Section 28 except of an offence under sub-section (5) of Section 28, shall be lawful for him to pay to the prescribed officer by way of compounding for such offence, a sum of money as may be prescribed together with the amount of tax and penalty, if any, which may be due from him and such compounding shall have the effect of an acquittal and no further proceedings shall be taken against such person in respect of such offence.

30. Bar of jurisdiction.

- The liability of a person to pay the tax shall not be questioned or determined in any manner by any authority other than that as provided in this Act or in the Rules made there under and no prosecution, suit or other proceeding shall lie against any officer of Government for anything done or intended to be done in good faith under this Act.

31. Power to make Rules.

(1)The State Government may subject to the condition of previous publication, make rules for the purpose of carrying into effect the provisions of this Act.(2)In particular and without prejudice to the generality of the foregoing powers such rules may provide for all or any of the following matters, namely-(i)To prescribe the form of any declaration, certificate and particulars to be stated therein.(ii)To prescribe the form of undertaking to be delivered under Section 17 and particulars to be stated therein, papers and documents to be appended thereto and the time within which such undertaking shall be delivered.(iii)To prescribe the form of tax token for personalised vehicles and other vehicles and exemption token and the manner in which those tokens shall be displayed on motor vehicles.(iv)To prescribe the quarterly period, for the purpose of Section 7.(v)To prescribe the powers and duties of the Taxing Officer.(vi)To regulate the manner in which refund or deduction or exemptions may be claimed and the manner of disposal of those claims.(vii)To regulate the seizure, detention, auction and sale and release of motor vehicles under Sections 21 and 22.(viii)To prescribe the manner, the time-limit and the fees payable for preferring an appeal or revision and the hearing and disposal thereof.(ix)The issue of duplicate tax token and of certified copies of the record of the taxing officer and the fee chargeable thereof.(x)To prescribe the manner in accordance with which the taxing officer may dispose of the matters before him.(xi)The forms of "No objection Certificate" under Section 9 and the manner in which such certificate shall be issued.(xii)Any matter which is to be or may be prescribed.(3)Every such rule made shall be laid as soon as may be after it is made, before each house of the State Legislature while it is in session for a total period of fourteen days which may be comprised in one session or in two successive sessions and if, before the expiry of the

session in which it is so laid or the session immediately following, both houses agree in making any amendment in the rule or both houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be however, any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

32. Repeal and savings.

(1) Bihar Motor Vehicles Taxation Ordinance, 1994 (Bihar Ordinance No. 2 of 1994) is hereby repealed. (2) Notwithstanding such repeal any notification, rule, regulation, order or notice issued or any appointment of declaration made or exemption granted or any confiscation made or any penalty or fine imposed, any forfeiture, cancellation or any other thing done, or any other action taken under the said Ordinance shall so far as it is not inconsistent with the provisions of this Act, be deemed to have been issued, made granted, done or taken under this Act. Any document referring to any of the provisions of the repealed Ordinance shall be construed as referring to the corresponding provision of this Act as if this Act was in force on the date action was done or taken. (3) Any penalty payable under any of the provisions of the repealed Ordinance may be recovered in the order in this Act but without prejudice to any action already taken for recovery of such penalty under the authority of the repealed Ordinance. (4) The mention of particular matters in this section shall not be held to prejudice or affect the general application of Section 6 of the General Clauses Act, 1897 (Act 10 of 1897) with regard to the effect of repeals. [Schedule-I] [Substituted by Jharkhand Act No. 3 of 2019, dated 30.1.2019.] Part- "A" Rate chart of one-time tax for personalized vehicles (See Sub-section (i) of section 5 & 7)

Clause	Sl.No.	Stages of Registration	Class of Motor Vehicles		Additional Tax under Clause A & B Column No. 5
			Two wheeler motor vehicle	Personalized four wheeler motor vehicle (2 to 12 seating capacity)	
1	2	3	4	5	6
A		Up to one year of age at the time of registration or first registration	One time tax at the rate of 6% of cost of vehicle excluding GST	One time tax at the rate of 6% of cost of vehicle excluding GST	(i) Extra Additional tax at the rate of 3% shall be levied on payable one-time tax under clause A & B Column No.-5 provided the owner of such vehicle already owns a personalized vehicle in his/her name. (ii) Extra Additional tax at the rate of 3% on the cost of the vehicle exceeding Rs.15

lacs excluding GST shall be levied on payable one-time tax under clause A & B Column no.-5 provided the owner of such vehicle does not possess any other personalized vehicle in his/her name prior to it.

B	If the Motor vehicle is already registered and its age from the first registration is	Percentage of one time tax levied under clause A Column (4)	Percentage of one Time tax Levied under clause A column (5)
1	More than one year but not more than two years	95%	95%
2	More than two year but not more than three years	90%	90%
3	More than three year but not more than four years	85%	85%
4	More than four year but not more than Five years	80%	80%
5	More than Five year but not more than Six years	75%	75%
6	More than Six year but not more than Seven years	70%	70%
7	More than Seven year but not more than Eight years	65%	65%
8	More than Eight year but not more than Nine years	60%	60%
9	More than Nine year but not more than Ten years	55%	55%

10	More than Ten year but not more than Eleven years	50%	50%
11	More than Eleven year but not more than Twelve years	50%	50%
12	More than Twelve year but not more than Thirteen years	50%	50%
13	More than Thirteen year but not more than Fourteen years	50%	50%
14	More than Fourteen year but not more than Fifteen years	50%	50%
15	More than Fifteen years	50%	50%

[Schedule-I] [Substituted by Jharkhand Act No. 3 of 2019, dated 30.1.2019.] Part- "B" Rate chart for refund of one-time tax for personalized vehicles (See Sub-section (2) of section 7)

Sl.No.	Scale of refund	Class of Motor Vehicles	
	Two wheeler motor vehicle	Personalized four wheeler motor vehicle (2 to 12 seating capacity)	
1	2	3	4
	If after registration certificate of registration of the vehicle on its exit from the State takes place	Refund of the tax paid as a percentage of one-time tax levied under schedule -1 part A	Refund of the tax paid as a percentage of one-time tax levied under schedule- 1 Part- A
1.	Within one year	92%	92%
2.	After one year but within two years	85%	85%
3.	After two year but within three years	78%	78%
4.	After three year but within four years	71%	71%
5.	After four year but within five years	64%	64%
6.	After five year but within six years	57%	57%
7.		49%	49%

	After six year but within seven years		
8.	After seven year but within Eight years	41%	41%
9.	After Eight year but within Nine years	33%	33%
10.	After Nine year but within Ten years	25%	25%
11.	After Ten year but within Eleven years	17%	17%
12.	After Eleven year but within Twelve years	9%	9%
13.	After Twelve year but within Thirteen years	Nil	Nil
14.	After Thirteen year but within Fourteen years	Nil	Nil
15.	After Fourteen years	Nil	Nil

[Schedule-I] [Substituted by Jharkhand Act No. 3 of 2019, dated 30.1.2019.]Part- "C" Rate chart of Motor Vehicles(See Sub-section (1) of section 5)

Sl. No.	Class of Vehicle	Annual rate of tax on motor vehicles
1	Carriage for disabled persons	Nil
2	Goods carriage excluding Trailers -	
	Upto 1000 Kgs	One time tax of Rs.9000/- at the time of registration in the State for 10 year fromthe date of first registrations shall be levied on goods vehiclesupto 1000 kg of weight capacityProvided that onetime tax payable by such vehicles already registered shall becalculated after deduction of the tax amount already paid earlierProvided further that no one time tax shall bepayable if the vehicle had already paid more than Rs. 9000/- astaxes
	(a) registered laden weight capacity	(i) For goods vehiclesmore than 10 years old one time tax of Rs. 9,000/- shall belevied for a period of every five years thereafter shall belevied.Provided that onetime tax payable by such vehicles shall be calculated afterdeducting the tax amount already paid after 10 years period or 15years which ever may be applicableProvided further that no one time tax shall bepayable if the vehicle has already paid more than Rs. 9000/- astaxes.
	(b) Exceeding 1000 kgs	(i) One time tax of Rs.7500/- per ton or part thereof at the time of

but not exceeding 3000 kgs of registered laden weight capacity	registration for a period of 10 years from the date of first registration in the State shall be levied on goods vehicles upto 1001 to 3000 Kgs weight capacity. Provided that one time tax payable by such vehicle already registered earlier shall be calculated after deducting the tax amount already paid.
	For vehicle more than 10 years old one time tax of Rs. 7500/- per ton or part thereof for a period of every five years thereafter shall be levied. Provided that one time tax payable by such
	(ii) vehicles shall be calculated after deducting the tax amount already paid after 10 years or 15 years period which ever may be applicable. Provided further that no one time tax shall be payable if the vehicle has already paid more than Rs. 7500/- per ton or part thereof as taxes.
(c) Exceeding 3000 kg registered laden weight capacity	Rs. 800/- per ton or part thereof yearly.
3 (a) Motor Cab and Omni Bus	One Time tax at the rate of 7% of the cost of taxi, motor cab, maxi cab excluding GST shall be levied for 12 years and 40% of one time tax plus 10% green tax shall be levied for further 5 years. Provided that one time tax payable by such vehicles shall be calculated after deducting the tax amount already paid as per Schedule-1
(b) Three Wheeler vehicle (a)	Seating Capacity not more than 4 seats excluding driver :- One Time tax Rs-9000/- for newly registered vehicles shall be levied for 15 years. OR One time tax of Rs. 6000/- on all three wheelers up to one year age at the time of first registration shall be levied for a period of 10 years from the date of registration in the State. OR One time tax of Rs. 6000/- (Six Thousand) on more than 10 years old three wheelers vehicles shall be levied for further five years.
	Seating capacity upto 7 seats excluding the driver : - One time tax of Rs. 13500/- (Rs. Thirteen Thousand Five Hundred) on newly registered three wheelers vehicles shall be levied for 15 years. OR One Time Tax of Rs-9000/- (Nine Thousand) on all
	(b) the three wheelers Vehicles up to one year of age at the time of registration shall be levied from the date of first registration in the State for 10 years. OR One time tax of Rs. 9000/- (Nine Thousand) on more than 10 years old three wheelers vehicles shall be levied for further five years.

4. Passenger Transport Vehicles

	Passenger Transport Vehicles (Excluding driver and conductor) other than goods vehicles, Motor Cab and Maxi Cab	Annual rate of Tax (Ordinary bus)	Annual rate of Tax (Semi Deluxe Bus)	Annual rate of Tax (Deluxe)	Annual rate of Tax of (Volvo Mercedes and equivalent)
(a)	Seating Capacity not less than 13 persons and not more than 26 persons	Rs. 500/- per seat	Rs. 625/- Per Seat	Rs. 735/- Per Seat	-
(b)	Seating capacity not less than 27 persons and not more than 32 persons	Rs. 550/- Per Seat	Rs. 700/- Per Seat	Rs. 810/- Per Seat	-
(c)	Seating capacity not less than 33 persons or more	Rs. 650/- Per Seat	Rs. 820/- Per Seat	Rs. 975/- Per Seat	-
(d)	Volvo, Mercedes and equivalent buses	-	-	-	Rs. 1250/- Per Seat

Crane, Poclane and Mechanical digging vehicles (Shoval in front and hand digging device in rear side or otherwise installed working machine) generally known as J.C.B., Boaring Machine or digging Machine/vehicles, built by other manufacturers.

One time tax at the rate of 7% of the cost of the vehicle excluding GST shall be levied for 12 years. For further five years 40% of one-time tax plus 10% green tax shall be levied.

6 Trailer (Other than tractor-Trailer)- More than 5000 kgs registered laden weight capacity.

One time tax at the rate of 7% of the cost of the trailer excluding GST shall be levied. For further 5 years 40% of one-time tax plus 10% green tax shall be levied.

II

[Sub-section (2) of Section 5] Additional Motor Vehicles Tax on Transport Vehicles.

Class of vehicles	Annual rate of Additional Motor Vehicles Tax.	
1. Goods carriage excluding trailers-		
(a)	Upto 500 kgs. registered laden weight.	Rs. 310.00
(b)	Exceeding 500 kgs. registered laden weight.	Rs. 310.00 + Rs. 232.50 for every additional 500 kgs. or part thereof above 500 kgs.

[Rebate-A rebate of twenty five percent of the additional motor vehicles tax will be allowed to vehicles of more than five years old but not more than ten years old and a rebate of thirty percent of the additional motor vehicles tax will be allowed to vehicles of more than ten years old.]

2. Motor cabs (with seating capacity upto 6 persons exclusive of the driver)-
 - (a) Three wheelers (auto rickshaw and tempos) Rs. 640.00
 - (b) Four wheelers Rs. 1,600.00
3. Transport vehicles excluding goods carriages and motor cabs.
 - (a) with seating capacity more than 6 but not exceeding 15 persons exclusive of the driver. Rs. 240.00 for every seat
 - (b) with seating capacity more than 15 persons but not exceeding 32 persons exclusive of driver and conductor. Rs. 320.00 per seat
 - (c) with seating capacity exceeding 32 persons exclusive of driver and conductor. Rs. 416.00 per seat.
4. Trailer-
 - (a) Rs. 1,440.00

[Rebate- A rebate of 10 percent of the additional motor vehicles tax will be allowed to contract carriage or stage carriage of more than 5 years old but not more than ten years old and a rebate of 15 percent of the additional motor vehicles tax will be allowed to such vehicles of more than ten years old].

upto 5,000 kgs.
registered laden
weight.

(b) Exceeding 5,000 kgs. Rs. 1,440.00 plus Rs. 160.00 for
registered laden every additional 1,000 kgs. and part thereof
weight. above 5,000 kgs.

[Schedule-III] [Substituted by Jharkhand Act No. 3 of 2019, dated 30.1.2019.] Rate Chart of Tax
Payable by the dealer or Manufacturer

Sl.No.	Description of vehicles in possession under a dealer or manufacturer	Annual Tax per vehicle under a dealer or manufacturer	
1	Two Wheeler	200/-	Two Hundred Per Vehicle
2	Other vehicles	300/-	Three Hundred Per Vehicle
3	Chassis and Heavy Motor Vehicles	400/-	Four Hundred Per Vehicle

[Substituted by Jharkhand Motor Vehicle Taxation (Amendment) Act 2011 Gazette No.325 Dated
09.05.2011.][Replaced by Jharkhand Act No. 3 of 2019, dated 30.1.2019.]