

# Uttar Pradesh Motor Vehicles Taxation Act, 1997

UTTAR PRADESH

India

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### Act 21 of 1997

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Uttar Pradesh Motor Vehicles Taxation Act, 1997(U.P. Act No. 21 of 1997)Last Updated 24th December, 2019An Act to provide for the preposition of tax in the State on motor Vehicles and additional tax an motor vehicles engaged in the transport of passengers and goods for hire.It is hereby enacted in the forty eighth Year of the Republic of India as follows:

#### 1. Short title, extent and commencement.

(1)This Act may be called the Uttar Pradesh Motor Vehicles Taxation Act, 1997.(2)It extends to the whole of Uttar Pradesh.(3)It shall come into force on such date as the State Government may by notification appoint in this behalf and different dated may be appointed for different provisions.

#### 2. Definitions.

- In this Act-(a)"additional tax" means a tax imposed under section 5 or section 6 in addition to the tax imposed under section 4;(b)"Appellate Authority" means the Transport Commissioner Uttar Pradesh or any other officer appointed by the State Government as Appellate Authority;(c)"certificate of registration" means the certificate issued by a competent authority to the effect that a motor vehicle has been duly registered in accordance with the provisions of the motor Vehicles Act, 1988 or any other law for the time being in force relation to registration of motor Vehicles;(d)"good carriage" means any motor vehicle constructed or adapted wholly or partly for use for the carriage of goods, or any motor vehicle not so constructed or adapted when used for the carriage of goods either solely or in addition to passengers and includes an trailer but does not include a motor cab, or a maxi cab or a contract carriage or stage carriage where such contract carriage or stage carriage is authorized to carry a limited quantity of load;(e)"limited quantity of loan" means such quantity of load, not exceeding the limits determined by the transport commissioner, Uttar Pradesh as the Registering Authority may specify in the registration certificate in respect of a vehicle;(f)"old motor vehicle" means a motor vehicle other than a transport vehicle registered prior to February 5, 1988 under the provisions of the Motor Vehicles Act,

1939;(g)"operator" in respect of a transport vehicle means a person whose name is entered in the permit or in an authorization certificate issued under the Uttar Pradesh Motor Vehicles (Special Provisions) Act, 1976, and where there is no such permit or authorization certificate the person whose name is entered in the certificate of registration in respect of such vehicle and where the transport vehicle is the subject of a hire purchase agreement the person in possession of the vehicle under that agreement and where any such person is a minor, the guardian of such minor;(h)"owner" in respect of a motor vehicle means the person whose name is entered in the certificate of registration issued in respect of such vehicle and where such vehicle is the subject of an agreement of hire purchase or lease or hypothecation, the person in possession of the vehicle under that agreement and where any such person is a minor, the guardian of such minor;(i)"passenger" in relation to a public service vehicle means any person travelling in a public service vehicle, but does not include the operator, the driver, the conductor or an employee of the operator of the public service vehicle travelling in the bonafide discharge of his duties in connection with the public service vehicle;(j)"quarter" means a period of three calendar months expiring on the last day of March, June, September or December;(k)"region" means the area specified as a region under sub-section (1) of section 68 of the motor Vehicles Act, 1988 and includes a sub-region as may be specified by the State Government from time to time;(l)"tax" means any tax levied under section 4;(m)"Taxation Officer" means an officer, appointed as such by the State Government and includes any other officer on whom all or any or the powers of the Taxation Officer are conferred by a general or special order of the State Government;(n)"transport vehicle" means a goods carriage or a public service vehicle;(o)Words and expressions used but not defined in this Act and defined in the Motor Vehicles Act, 1988, shall have the respective meaning assigned to them in that Act.

### **3. Power to exempt.**

(1)The State Government may, by rule or notified order, subject to such conditions and for such period, as may be specified, exempt, either wholly or partially, any motor vehicle or class of motor vehicles operation in furtherance of any educational, medical, philanthropic or other public purpose from-(a)the operation of this Act or any provision thereof, or(b)the payment of any tax under this Act.(2)The exemption granted, or the conditions for the exemption imposed, under sub-section (1) may be made effective retrospectively but not from a date earlier than the commencement of the financial year.(3)The State Government may, in the like manner withdraw any exemption granted under sub-section (1) but such withdrawal shall not operate retrospectively.

### **4. Imposition of tax.**

(1)Save as otherwise provided in this Act or the rules made thereunder, no motor vehicle other than a transport vehicle, shall be used in any public place in Uttar Pradesh unless a one-time tax at the rate applicable in respect of such motor vehicle, as specified in part 'B' of the First Schedule has been paid in respect thereof:[Provided that where a one-time tax that in respect of any such Motor vehicle has been paid before the commencement of the Uttar Pradesh Vehicles Taxation (Amendment) Act, 2000 and such Tax has not been refunded under sub-section (5) of section 12, no tax under this sub-section shall be payable in respect thereof after such commencement :Provided further that in respect of an old Motor Vehicle instead of a one-time tax, annual tax applicable to such motor

vehicle, as specified in Part 'C' of the First Schedule may be paid.] [Substituted by section 2(a) of U.P. Act No. 4 of 2000.](2)Save as otherwise provided by or under this Act no transport vehicle shall be used in any public place in Uttar Pradesh unless a tax at the rate applicable to such motor vehicle, as specified in part 'D' of the first schedule has been paid in respect thereof.(3)Where any motor vehicle other than a transport vehicle, in respect whereof onetime tax has been paid, is operated as a transport vehicle, the tax payable under this Act on such transport vehicle shall be payable.(4)[ The State Government may, by notification, increase by not more than fifty per cent, the rates of tax, specified in Part 'B', Part 'C' or Part 'D' of the First Schedule.] [Substituted by U.P. Act No. 4 of 2000.]

## **5. Additional tax on goods carriages.**

(1)Save as otherwise provided by or under this Act no goods carriage shall be operated in any public place in Uttar Pradesh, unless there has been paid in respect thereof, in addition to the tax payable under section 4, an additional tax at the rate applicable to such goods carriage specified, as the case may be, in-(a)Third Schedule, in the case of the goods carriage plying under permits granted by authorities having jurisdiction within Uttar Pradesh, or(b)Part 'B' of the Third Schedule, in the case of goods carriage operating under national permit granted under sub-section (12) of section 88 of the Motor Vehicles Act, 1988.(c)Sixth schedule, in the case of the goods carriage plying under permits granted by authorities having jurisdiction outside Uttar Pradesh for inter State route party lying in Uttar Pradesh.Provided that the State Government may, by notification, increase by not more than fifty percent, the rates of additional tax specified in the said schedules.(2)Where any reciprocal agreement relating to taxation of goods carried by road is entered into between the Government of Uttar Pradesh and any other State Government or a Union Territory, the levy of additional Tax under the sub-section (1) shall, notwithstanding anything contained in the said sub-section, be in accordance with the terms and conditions of such agreement;Provided that the additional tax so levied shall not exceed the additional tax, which could have otherwise been levied under this Act.

## **6. Additional tax on public service vehicle.**

(1)Save as otherwise provided in this Act or the rules made thereunder, no public service vehicle, other than those owned or controlled by the State Transport Undertaking shall be operated in any public place in Uttar Pradesh unless there has been paid in respect thereof, in addition to the tax payable under section 4, an additional tax at the rate applicable to such public service vehicle specified in the Fourth Schedule;Provided that the State Government may, by notification, increase by not more than fifty percent, the rates of additional tax specified in the said schedule.(2)The additional tax in respect of a public service vehicle owned or controlled by a State Transport undertaking shall be levied and paid in accordance with the formula specified in the fifth schedule.(3)Where a public service vehicle is wholly or partially exempted from the payment of additional tax by or under this Act a surcharge for the purpose of the fund established under section 8 shall be levied on its operator at the rate of five percent of the additional tax that would have been payable on such vehicle had it not been so exempted and such amount shall be credited to the said fund.

## **7. Classification of routes for determining tax or additional tax.**

(1) For the purpose of determining the amount of the tax payable in respect of transport vehicle under the first schedule or for determining additional tax payable under the fourth schedule all routes in Uttar Pradesh shall be classified by the prescribed authority as 'A' Class routes or "B" Class routes in such manner as may be prescribed. (2) Until the routes are classified under sub-section (1)--(i) "Special Class" and "A-Class" routes classified under the United Provinces Motor Vehicles Taxation Act, 1935 shall be the "A-Class" routes under this Act, and (ii) "B-Class and "C-Class" routes classified under that Act, shall be the "B-Class" routes under this Act.

## **8. Accident Relief Fund.**

(1) For the purpose of providing relief to the passengers or other persons suffering casualty in any accident in which a public service vehicle is involved, or to heirs of such passengers or other persons, the State Government shall establish a fund to be known as the "Uttar Pradesh Road Transport Accidents Relief Fund". The surcharge levied under sub-section (3) of section 6 and an amount equivalent to one out of twenty one parts of the additional tax levied under sub-section (1) and (2) of section 6 shall be credited to the said fund. (2) The fund established under sub-section (1) shall be administered and utilized in such manner, as may be prescribed.

## **9. Payment of tax and penalty.**

(1) Subject to the provisions of section 11--(i) the tax payable under sub-section (1) of section 4 shall be paid at the time of the registration of the vehicle under the Motor Vehicles Act, 1988. Provided that in respect of an old motor vehicle, the tax shall be payable in advance on or before the fifteenth day of January in each year; (ii) the tax payable under sub-section (2) of section 4 shall be payable in advance for each quarter at the time of the registration of the vehicle under the Motor Vehicles Act, 1988 and thereafter on or before the fifteenth day of January, April, July and October in each year; (iii) [the additional tax payable under clause (a) of sub-section (1) of section 5 shall be payable in advance on or before the fifteenth day of January, April, July and October in each year; [Substituted by section 2 of U.P. Act No. 5 of 1999.]] (iv) (a) the additional tax payable under section 6 [other than a case to which sub-clause (b) applies] shall be payable in advance on or before the fifteenth day of each calendar month at the rate of one-third of the rate specified in the Fourth Schedule; (b) the additional tax payable under section 6 in respect of vehicles covered by temporary permit issued for the conveyance of passengers on special occasions, such as to and from fairs and religious gatherings or to carry marriage parties, tourist parties or such other reserved parties shall be paid at the time of issuance of such temporary permit. (2) When any person transfers a motor vehicle registered in his name to any other person, then without prejudice to the liability of the transferor or in this regard, the transferee shall be liable to pay the arrears of tax, additional tax and penalty, if any, in respect of the motor vehicle so transferred, due on or before the date of its transfer, as if the transferee was the owner of the said motor vehicle during the period for which such tax, additional tax or penalty is due. (3) Where the tax or additional tax in respect of a motor vehicle is not paid within the period specified in sub-section (1) in addition to the tax or the additional tax due, a penalty at such rate not exceeding twenty five per cent of the due amount, as

may be prescribed, shall be payable, for which the owner and the operator if any shall be jointly and severally liable.(4)In computing the amount of tax, additional tax or penalty under this Act the amount shall be rounded off to the nearest rupee, that is to say a fraction of a rupee being fifty paise or more shall be rounded off to the next higher rupee and any fraction less than fifty paise shall be ignored.

## **10. Vehicles not be used in Uttaranchal without payment of tax.**

(1)Notwithstanding anything contained in section 9, no transport vehicle shall ply in Uttar Pradesh under a temporary permit granted under the Motor Vehicles Act, 1988 by an authority having jurisdiction outside Uttar Pradesh unless there has been paid in respect thereof -(i)a tax under section 4 calculated at the appropriate rate specified in the First Schedule and in the manner provided under sub-section (2) for the number of weeks of its use or stay in Uttar Pradesh;(ii)an additional tax under section 5 or section 6, as the case may be, calculated at the appropriate rate specified in the Sixth Schedule.(2)For the purpose of levy and payment of tax under sub-clause (i) of clause (a) of sub section (1), the tax payable for any two weeks or part thereof shall be 2/13th of the rate specified in the first schedule.(3)In such transport vehicle is found plying in Uttar Pradesh without payment of the tax or additional tax payable under this Act such tax or additional tax along with a penalty, equivalent to ten times of the due tax or additional tax shall be payable.

## **11. Amount payable on liability occurring for the first time.**

- When, in respect of a transport vehicle, the tax or the additional tax becomes payable of the first time after the commencement of a quarter, the tax or additional tax payable under section 4 or section 5 or section 6, as the case may be, shall be one-third of the appropriate quarterly tax for each calendar month or part thereof in respect of which the tax or additional tax is payable.

## **12. Non-use of vehicle and refund of tax.**

(1)When any person who has paid the tax in respect of a transport vehicle, proves to the satisfaction of the Taxation Officer in the prescribed manner that the motor vehicle in respect whereof such tax has been paid, has not been used for a continuous period of one month or more since the tax was last paid, he shall be entitled to a refund of an amount equal to one-third of the rate of quarterly tax payable in respect of such vehicle for each [thirty days] [Substituted by section 3(a) of U.P. Act No. 5 of 1999.] of such period for which such tax has been paid:Provided that no such refund shall be admissible unless such person has surrendered the certificate of registration, the token, if any, issued in respect of the vehicle and the permit, if any, to the Taxation Officer, before the period for which such refund is claimed.(2)Where the operator or, as the case may be, the owner of a motor vehicle, does not intend to use his vehicle for a period of one month or more he shall, before the date the tax or additional tax, as the case may be, is due, surrender the certificate of registration, the token, if any, issued in respect of the motor vehicle and the permit, if any, to the Taxation Officer of the region where the tax or additional tax was last paid and on such surrender, no tax or additional tax under this Act shall be payable in respect of such vehicle for each complete calendar month of the period during which the vehicle remains withdrawn from use and the aforesaid documents

remain surrendered with the Taxation Officer :Provided that in case such vehicle is found plying during the period when it documents as mentioned in this sub-section remain surrendered with the Taxation officer, such owner or operator, as the case may be, shall be liable to the tax as if the said documents were not surrendered and shall also be liable to the penalty payable under sub-section (3) of section 9.(3)Where the owner of a motor vehicle other than a transport vehicle, in respect whereof one-time tax has been paid under this Act proves to the satisfaction of the Taxation Officer in prescribed manner that such motor vehicle has not been used for a continuous period of one month or more, he shall be entitled to a refund of such tax at the rates specified in part 'A' of the second schedule for the said period.Provided that no such refund shall be admissible, unless the certificate or registration and the token, if any, issued in respect of the vehicle are surrendered by the owner with the Taxation Officer;Provided further that the total amount of refund under this sub-section shall not exceed the one-time tax paid under this Act.(4)In calculation the amount of refund under sub-section (3) any portion of the period being less than a calendar month, shall be ignored.(5)The owner of a motor vehicle other than a transport vehicle, in respect whereof one-time tax has been paid under this Act shall be entitled to refund of such tax at the rate specified in part "B" of the second schedule on the ground that he has, after payment of such tax, paid tax in respect of such vehicle under any enactment relating to any tax on motor vehicles in any other State or Union Territory as a consequence of such vehicle having been brought over permanently to such other State or Union Territory or that such motor vehicle has been converted in to a transport vehicle or that the registration of such motor vehicle has been cancelled.(6)Where any person who has paid the tax other than one-time tax in respect of an old motor vehicle, proves to the satisfaction of the Taxation Officer that the motor vehicle in respect of which such tax has been paid, has not been used for a continuous period of one calendar month or more since the tax or installment was last paid, he shall be entitled to a refund of an amount equal to one-twelfth of the rate of annual tax payable in respect of such vehicle for each complete calendar month of such period for which such tax has been paid;Provided that no such refund shall be admissible unless such person has surrendered the certificate of registration and the token, if any, issued in respect of the vehicle to the Taxation Officer, before the period for which such refund is claimed.(7)An operator of a transport vehicle entitled to any refund of tax under sub-section (1), shall also be entitled to refund of such portion of the additional tax paid under section 5 or, as the case may be, under section 6, is attributable to the period for which he is entitled to refund under sub-section (1), and the amount of such refund shall be calculated on the same principle as is laid down in the said sub-section.(8)[Where the operator, or as the case may be, the owner of a motor vehicle is, unable to use his motor vehicle due to an accident of the said vehicle and the certificate of registration, the token, if any, issued in respect of the said vehicle and the permit, if any are surrendered to the Taxation Officer within a week from the date of such accident together with a copy of the first information report, such surrender shall be deemed to have been made on the date of the accident.] [Substituted by section 3(b) of U.P. Act No. 5 of 1999.]

### **13. Declaration by person keeping vehicle for use.**

(1)The owner or operator of every motor vehicle shall make a declaration in respect of it in the prescribed form and shall deliver the declaration within the prescribed time to the Taxation Officer and shall pay to him the tax or the additional tax which he appears by such declaration to be liable to

pay in respect of such vehicle, as required by or under this Act.(2)Where a motor vehicle is altered so as to render the owner or operator thereof liable to payment of enhanced tax or additional tax under section 14, such owner or operator shall make, within the prescribed time, an additional declaration in the prescribed form showing the nature of the alteration made and shall deliver it to the Taxation Officer and shall pay to him the difference in tax or additional tax payable under section 14.

#### **14. Payment of difference in tax.**

- Where any motor vehicle in respect of which the tax or additional tax has been paid is altered in such manner as to cause the vehicle to become a vehicle in respect of which a higher rate of tax or additional tax is payable, the owner or operator thereof shall in respect of such vehicle be liable jointly and severally to pay the difference between the amount of tax or additional tax payable after its being so altered.

#### **15. Record of payment of the tax in the certificate of registration and grant of token.**

(1)The Taxation Officer shall record the payment of tax in the certificate of registration granted in respect of the motor vehicle and in the case of a transport vehicle shall also issue a token in the prescribed form.(2)The Taxation Officer shall record payment of additional tax under section 5 or section 6, as the case may be, in the certificate prescribed in this behalf, to be issued by him.

#### **16. Power to stop vehicle and enter.**

- The driver of a motor vehicle shall cause the vehicle to stop and remain stationary when required so to do by the Taxation Officer, or any other officer authorized by the State Government in this behalf, in order to enable him to carry out any duty imposed on him by or under this Act and such authority or other officer may also enter the vehicle and travel in it for doing so.

#### **17. Time table to be furnished.**

(1)Every operator of stage carriage shall, within such time and in such manner as may be prescribed, furnish to the Taxation officer a table regulation timings of arrival and departure of his stage carriage, as well as the number of single trips made in a quarter and such other particulars connected with his business, as the Taxation Officer may, by order, from time to time, require.(2)Any alteration in the timings or particulars referred to in sub-section (1), shall be intimated by the operator to the Taxation Officer within fifteen days of such alteration taking effect.

#### **18. Appeal.**

(1)Any person aggrieved by an order of the Taxation Officer made under section 12 may, within thirty days from the date of receipt of such order, prefer an appeal to the appellate authority.(2)The

Appellate Authority may, after giving the appellant an opportunity of being heard pass such orders as it thinks fit.(3)Every order made by the Appellate Authority in an appeal under sub-section (1) shall be final.

## **19. Punishment of offences.**

- Whoever contravenes any of the provisions of this Act or the rules made thereunder shall be punishable with fine which may extend to five hundred rupees and for the second or subsequent similar offence, be punishable with fine which may extended to one thousand rupees :Provided that no court shall, except for reasons to be recorded in writing, impose a fine of less than five hundred rupees for any such second or subsequent offence.

## **20. Recovery of tax.**

(1)Arrears of any tax or additional tax or penalty payable under this Act shall be recoverable as arrears of land revenue.(2)The Tax, the additional tax and penalty payable under this Act shall be first charge on the motor vehicle including its accessories, in respect whereof it is due.

## **21. Power to enforce attendance of witnesses etc..**

- The appellate authority, or the Taxation Officer making any inquiry under this Act shall have all such power as are vested in a civil court while trying a civil suit, in respect of,-(a)the summoning and enforcing of attendance of witnesses, and examining them on oath or affirmation or otherwise and the issue of commission or request to examine witnesses;(b)compelling anyone for the production of any document; and(c)punishing persons guilty of disobedience of orders issued in exercise of such powers referred to in the preceding clauses.

## **22. Detention of Transport vehicle in case of non-payment of tax.**

(1)Where an officer authorized by the State Government in this behalf, has reason to believe that a transport vehicle has been or is being used by a person without payment of tax, additional tax or penalty if any, he may seize and detain the transport vehicle and for the purpose take, or cause to be taken, such steps as may be considered, by him necessary, for the safe-custody of the transport vehicle and, in particular, require the driver of such vehicle to convey it to the nearest police station or any other place specified by him :Provided that the officer seizing the vehicle shall, within forty-eight hours of such seizure, send a report of such seizure to the concerned Taxation Officer.(2)A Transport vehicle seized or detained under this section shall be released by the Taxation officer immediately on payment of the tax, additional tax, penalty or other amount due for the non-payment whereof the vehicle was so seized or detained.



## **23. Bar of jurisdiction of courts.**

- No Civil Court shall have jurisdiction to entertain any suit or proceeding in respect of anything done, any action taken or any order or direction issued by the State Government or any other authority or officer in pursuance of any power conferred by, or in relation to its or his functions under this Act.

## **24. Compounding of offences.**

(1) Subject to such conditions as may be prescribed, an offence punishable under this Act may be compounded either before or after the institution of the prosecution, by the Taxation Officer or any other officer empowered by the State Government in this behalf by notification, on realization of an amount equivalent to fifty per cent of the maximum fine provided for such offence under this Act. (2) When an offence is so compounded—(i) before the institution of the prosecution, the offender shall not be liable to prosecution for such offence; (ii) after the institution of the prosecution, the compounding shall amount to acquittal of the offender and no further proceedings shall be taken against the person of the same offence.

## **25. Cognizance of offences.**

- No Court shall take cognizance of an offence punishable under this Act except on a report in writing of the facts constituting such offence made by the Taxation Officer.

## **26. Offences by Companies.**

(1) If the person committing an offence under this Act is a company, the company, as well as every person in charge of and responsible to the company for the conduct of its business at the time of the commission of the offence shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly: Provided that nothing contained in this sub-section shall render any such person liable to any punishment, if he proves that the offence was committed without his knowledge or that he exercised all due diligence to prevent the commission of such offence. (2) Notwithstanding anything contained in sub-section (1) where any offence under this Act has been committed by a company and it is proved that the offence has been committed with the consent or connivance of, or that the commission of the offence is attributable to any neglect on the part of, any secretary, director, manager, or other officer of the company, such secretary, director, manager, or other officer, shall also be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly. Explanation. - for the purpose of this section—(a) "Company" means any body corporate and includes a firm or other association of individuals; and (b) "Director" in relation to a firm, means a partner in the firm.

## **27. Protection of action taken in good faith.**

- No suit, prosecution or other legal proceedings shall lie against the State Government or any of its officers or servants in respect of anything which in good faith is done or intended to be done in pursuance of this Act or any rule, order or direction made or given thereunder.

## **28. Power of State Government to make rules.**

(1)The State Government may, by notification make rules for carrying out the purposes of this Act.(2)In particular and without prejudice to the generality of the foregoing power, the State Government may make rules for all or any of the following purposes, namely-(a)Prescribing the manner and the form in which, and the authority to which, application for payment of tax or additional tax under this Act shall be presented;(b)Prescribing the form of any certificate, declaration, notice, receipt or token and the particulars to be stated therein and the manner of exhibiting a token on a motor vehicle;(c)Prescribing the manner in which, and the fees on payment of which, token or certificate may be granted or transferred under this Act;(d)Prescribing generally the authorities by whom, and manner in which, any duties in respect of or incidental to the carrying into effect of the provisions of this Act, may be performed;(e)Regulating the method of payment and recovery of the tax, additional tax and penalty;(f)Regulating the manner in which exemptions from, and refunds of, the tax or additional tax may be claimed and granted;(g)Prescribing the fee for appeal and regulating the manner in which appeals may be instituted and heard;(h)Prescribing the manner of service of orders passed or notices issued under this Act;(i)Prescribing the time for, and manner of, furnishing the time table and other particulars under section 17;(j)Prescribing the manner in which routes are to be classified;(k)Prescribing the manner in which the Uttar Pradesh Road Transport Accidents Relief Funds shall be administered and utilized;(l)Any other matter for which rules are to be or may be made.

## **29. Power to remove difficulties.**

(1)The State Government may, for the purposes of removing any difficulty, by a notified order, direct that the provisions of this Act shall, during such period as may be specified in the order, have effect subject to such adaptations, whether by way of modification, addition or omission, as it may deem to be necessary or expedient :Provided that no such order shall be made after the expiration of two years from the date of commencement of this Act.(2)Every order made under sub section (1) shall be laid as soon as may be, before both the Houses of State Legislature; and the provisions of sub-section (1) of section 23-A of the Uttar Pradesh General Clauses Act, 1904 shall apply as they apply in respect of rules made by the State Government under any Uttar Pradesh Act.(3)No order under sub-section (1) shall be called in question in any court on the ground that no difficulty as is referred to in sub-section (1) existed or required to be removed.

## **30. Repeal and savings..**

(1)The United Provinces Motor Vehicles Taxation Act, 1935, the Uttar Pradesh Motor Gadi

(Yatri-kar) Adhiniyam, 1962, and the Uttar Pradesh Motor Gadi (Mal-kar) Adhiniyam, 1964, are hereby repealed.(2)Without prejudice to the generally of section 6 of the Uttar Pradesh General Clauses Act, 1904, the repeal of the enactments referred to in sub-section (1) shall not affect any liability incurred before the date of such repeal and the proceedings under such enactment pending on the said date before any competent authority or court, and all proceedings relating to any such liability as aforesaid instituted after the commencement of this Act, shall be continued and disposed of as if this Act had not come into force.

**First Schedule(see section 4)**

**Part "A"**Classification of Vehicles other than transport vehicles with reference to which rates have been prescribed in part B and C of this Schedule and part A and B of the Second Schedule.

**Description of Vehicles**

**Article I.** Motor Cycles (which term includes scooters and mopeds)-(1)Not exceeding 80 kilograms in weight, unladen;(2)Exceeding 80 kilograms in weight, unladen but not exceeding 500 kilograms unladen.

**II.** (1) Vehicles not being motor cycles, constructed and used solely for the conveyance of persons and light personal luggage with seating accommodation for not more than six persons, exclusive of the driver.(2)Trailers drawn by vehicles covered by this Article.

**III.** Vehicles including motor cycles, weighing more than 500 kilograms in weight, unladen, Constructed or adapted for use for the conveyance of more than six persons, exclusive of the driver :-(1)(a)not exceeding 2000 kilograms in weight, unladen;(b)exceeding 2000 kilograms but not exceeding 3000 kilograms in weight, unladen;(c)exceeding 3000 kilograms but not exceeding 4000 kilograms in weight, unladen;(d)exceeding 4000 kilograms but not exceeding 5000 kilograms in weight, unladen;(e)exceeding 5000 kilograms in weight, unladen.(2)Trailers drawn by vehicles covered by this Article.

[Part "B"] [Substituted by section 3(a) of U.P. Act No. 4 of 2000.]Rates of one time tax on vehicles under sub-section (1) of section 4

Rates of  
one time  
tax  
inRupees

S. No.	Vehicle according to the Articles of part "A"	Registered on or after the date ofcommence-ment of the Uttar Pradesh Motor Vehicles Taxation Act,1997	Registered in the year, 1987 and on or after1-1-88 up to 4-2-88	Registered in the year 1986	Registered in the year 1985	Registered in the year 1984
1	2	3	4	5	6	7
1	I(1)	800.00	634.00	475.00	316.00	158.00
2	I(2)	1500.00	1350.00	1200.00	1050.00	900.00
3	II(1)	2.5% cost of the vehicle 4589.00	4180.00	3770.00	3361.00	2950.00
4	II(2)	605.00	557.00	508.00	460.00	411.00
5	III(1)(a)	2.5% cost of the vehicle	5324.00	4840.00	4356.00	3872.00
6	III(1)(b)		7550.00	6873.00	6195.00	5518.00

		2.5% cost of the vehicle				
7	III(1)(c)	2.5% cost of the vehicle	10430.00	9486.00	8543.00	7599.00
8	III(1)(d)	2.5% cost of the vehicle	12209.00	11108.00	10007.00	8906.00
9	III(e)	2.5% of cost of the vehicles plus 5324.00 for every 1000 kilograms or part thereof in excess of 5000 kilograms	12209.00 plus 4888.00 for every 1000 kilograms or part thereof in excess of 5000 kilograms	11108.00 plus 4453.00 for every 1000 kilograms or part thereof in excess of 5000 kilograms	10007.00 plus 4017.00 for every 1000 kilograms or part thereof in excess of 5000 kilograms	8906.00 plus 3582.00 for every 1000 kilograms or part thereof in excess of 5000 kilograms
10	III(2)	1210.00	1113.00	1016.00	920.00	823.00
Rates of one time tax in Rupees						

	Registered in the year 1983	Registered in the year 1982	Registered in the year 1981	Registered in the year 1980	Registered in the year 1979	Registered in the year 1978	Registered in the year 1977 or prior thereto
8	9	10	11	12	13	14	
158.00	158.00	158.00	158.00	158.00	158.00	158.00	158.00
750.00	600.00	450.00	300.00	163.00	163.00	163.00	163.00
2539.00	2138.00	1720.00	1311.00	900.00	489.00		
363.00	315.00	266.00	218.00	169.00	121.00	73.00	
3388.00	2904.00	2420.00	1936.00	1452.00	968.00	484.00	
4840.00	4162.00	3485.00	2807.00	2130.00	1452.00	774.00	
6655.00	5711.00	4767.00	3824.00	2880.00	1936.00	992.00	
7805.00	6703.00	5602.00	5401.00	3400.00	2299.00	1198.00	
7805.00 plus 3146.00 for every 1000 kilograms or part thereof in excess of 5000	6703.00 plus 2710.00 for every 1000 kilograms or part thereof in excess of 5000	5602.00 plus 2275.00 for every 1000 kilograms or part thereof in excess of 5000	5401.00 plus 1839.00 for every 1000 kilograms or part thereof in excess of 5000	3400.00 plus 1404.00 for every 1000 kilograms or part thereof in excess of 5000	2299.00 plus 968.00 for every 1000 kilograms or part thereof in excess of 5000	1198.00 plus 532.00 for every 1000 kilograms or part thereof in excess of 5000	

kilograms	kilograms	kilograms	kilograms	kilograms	kilograms	kilograms
726.00	629.00	532.00	436.00	339.00	242.00	145.00

Provided that the rate of one time tax on vehicles covered by Article II(1), III(1)(a), III(1)(b), III(1)(c), III(1)(d) and III(1)(e) of Part 'A' and registered on or after the commencement of the Uttar Pradesh Motor Vehicles Taxation (Amendment) Act, 2000 shall not be less than Rupees 5000.00: Provided further that the rate of tax in respect of all motor vehicles driven by petrol shall be double of the rates specified against Articles I, II and III or this Part except in respect of the following classes of owners, namely:-(a)An individual;(b)A Municipal Council, Municipal Corporation, Zila Panchayat, Nagar Panchayat or Kshettra panchayat ;(c)A University established by or under any law;(d)Any recognized educational institution;(e)Any public charitable trust;(f)Any other class of persons using motor vehicles for public purposes specified by the State Government in this behalf by notification; Provided also that the rates of tax in respect of all motor vehicles driven by diesel shall be double of the rates specified against Article I, II and III of this Part.[Part "C"] [Substituted by section 3(a) of U.P. Act No. 4 of 2000.] Rates of Tax (other than one-time tax) under provision to sub-section (1) of section 4-

Serial no.	Vehicles according to the Articles of part "A"	Annual rate of tax (Rs.P.)
1	I (1)	90.00
2	II (2)	150.00
3	II (1)	500.00
4	II (2)	55.00
5	III (1)(a)	528.00
6	III (1)(b)	748.00
7	III (1)(c)	1034.00
8	III (1)(d)	1210.00
9	III (1)(e)	1210.00 Rs. 484.00 for every 1000 kg. or part thereof in excess of 5000 kg.
10	III(2)	110.00

Provided that the rates of tax in respect of all motor vehicles driven by petrol/diesel shall be double of the rates specified in Articles I, II and III of this part except in respect of the following classes of owners, namely-(a)an individual;(b)a Municipal Council, Municipal Corporation, Zila Panchayat, Nagar panchayat or kshettra panchayat;(c)a University established by or under any law;(d)any recognizes educational institution;(e)any public charitable trust;(f)any other class of persons using motor vehicles for public purposes specified by the state Government in this behalf by notification: Provided further that the rates of tax in respect of all motor vehicles driven by diesel shall be double of the rates specified against Articles I, II and III of this Part.]2Part "D"

Rates of tax on Transport  
Vehicles  
undersub-section (2) of  
section 4

Article	Description of vehicles	Rate of tax per quarter
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1	2	3
1.	Vehicles plying for the conveyance of passengers and light personal luggage of passengers	Rs. P.
	(1) with seating capacity for not more than three persons exclusive of the driver;	95.00
	(2) with seating capacity for four persons exclusive of the driver;	185.00
	(3) with seating capacity for more than four but not more than six persons exclusive of the driver;	
	(a) three-wheelers	185.00
	(b) others;	230.00
	(4) with seating capacity for more than six persons but not more than twelve persons exclusive of the driver;	
	(a) if intended for use on "A" class route	350.00
	(b) if intended for use on "B-class" route	201. [00] [Substituted by section 4(a)(i) of U.P. Act No. 5 of 1999]
	(5) with seating capacity for more than twelve persons but not more than twenty persons exclusive of the driver;	
	(a) if intended for use on "A-Class" route;	350.00
	(i) for the first twelve seats	30.00
	(ii) for every additional seat	
	(b) if intended for use on "B-class" route;	201. [00] [Substituted by section 4(a)(ii) of U.P. Act No. 5 of 1999]
	(i) for the first twelve seats	08.00]
	(ii) for every additional seat	
	(6) with seating capacity for more than twenty persons but not more than thirty five persons exclusive of the driver;	
	(a) if intended for use on "A-class" route;	590.00
	(i) for the first twenty seats	35.00
	(ii) for every additional seat	
	(b) if intended for use on "B-class" route;	265. [00] [Subs. by section 4(a)(iii) ibid]

(i) for the first twenty seats	30.00]
(ii) for every additional seats	
(7) with seating capacity for more than thirty-five persons exclusive of the driver:	
(a) if intended for use on "A class" route	Rs.1115.00+ Rs.45.00 for every seat in excess of thirty five seats
(b) if intended for use on "B-class" route;	[Rs.438.00+Rs.17.00 for every seat in excess of thirty-five seats] [Subs. by section 4(a)(iv) ibid]

Explanation-- For the purpose of this Article, fifty per cent of the sanctioned standing capacity, if any, shall be reckoned as additional capacity;

II	Vehicles plying for hire for the conveyance of limited number of passengers and the transport of a limited quantity of passengers goods, the tax payable under Article I in respect of the authorized number of passenger seats in addition to tax for every metric ton of the [Gross vehicle weight] of the vehicle, or part thereof:	45.00
III	Vehicle plying for transport of goods only excluding trailers attached to tractors, which trailers are used solely for agricultural purposes, for every metric ton of the [Gross vehicle weight] [Subs. by section 4(b) ibid] of the vehicle, or part thereof:	
	(i) for more than one region	70.00
	(ii) for more than one reason	85.00
IV	Tractor by which trailer is drawn and which is used for purposes other than agricultural purposes- tax in addition to the tax paid in respect of the trailers drawn by it;	45.00

Explanation. -(1) Where any motor vehicle is used for various purposes or in such a manner as to cause it to be taxable under more than one Article on this schedule, the tax payable shall be at the highest appropriate rate. (2) Where a motor vehicle is equipped with sleeping berths, each sleeping

berth shall, for the purposes of Article I and II to this part be regarded as the equivalent of two passenger seats.(3)Every trailer attached to or drawn by a motor vehicle, which is taxable under any of the Article II, III and IV of this part be regarded as a separate motor vehicle liable to appropriate tax as specified in that Article.Second schedule(See section 12)[Part "A" [Part 'A' and Part 'B' substituted by section 4 of U.P. Act No. 4 of 2000]

S. No.	Vehicles according to the Articles of part "A" of the first schedule	Amount to be refunded for each month of non-use of the motor vehicle (in Rupees)
1	I(1)	3.00
2	II(2)	5.00
3	II(1)	20.00
4	II(2)	2.00
5	III(1)(a)	24.00
6	III(1)(b)	34.00
7	III(1)(c)	47.00
8	III(1)(d)	55.00
9	III(1)(e)	55.00+Rs.22.00 for every 1000 Kg. or part thereof in excess of 5000Kg.
10	III(2)	5.00

Provided that the rates of refund shall be double of the amounts specified above in respect of all vehicles in respect whereof tax at double rate have been paid under the provisions to Part "B" of the First Schedule.Part 'B' Rates of refund of one time tax under sub-section (5) of section 12

Amount to be refunded (In Rupees) in case the age of the vehicles from the month of its original registration is:

serial no.	vehicles according to the Articles of part A" of Ist Schedule	Not more than one year	more than one year but not more than two year	more than two year but not more than three year	more than three year but not more than four year	more than four year but not more than five year	more than five year but not more than six year	more than six year but not more than seven year	more than seven year
1	2	3	4	5	6	7	8	9	10
1	I(1)	475.00	317.00	158.00	Nil	Nil	Nil	Nil	N
2	II(2)	1200.00	1050.00	900.00	750.00	600.00	450.00	300.00	10
3	II(1)	4180.00	3770.00	3361.00	2950.00	2539.00	2130.00	1720.00	13



4	II(2)	508.00	460.00	411.00	363.00	315.00	266.00	218.00	160.00
5	III(1)(a)	4840.00	4356.00	3872.00	3388.00	2904.00	2420.00	1936.00	1452.00
6	III(1)(b)	6873.00	6195.00	5518.00	4840.00	4162.00	3485.00	2807.00	2129.00
7	III(1)(c)	9486.00	7543.00	7599.00	6655.00	5711.00	4767.00	3824.00	2880.00
8	III(1)(d)	11108.00	10007.00	8906.00	7805.00	6703.00	5602.00	4501.00	3400.00
		11108.00	10007.00	8906.00	7805.00	6703.00	5602.00	4501.00	3400.00
		plus	plus	plus	plus	plus	plus	plus	plus
		4453.00	4017.00	3582.00	3146.00	2710.00	2275.00	1839.00	1403.00
		for every	for every	for every	for every	for every	for every	for every	for every
		1000	1000	1000	1000	1000	1000	1000	1000
9	III(1)(e)	kilograms	kilograms	kilograms	kilograms	kilograms	kilograms	kilograms	kilograms
		part	part	of part	of part	of part	of part	of part	of part
		thereof in	thereof in	thereof in	thereof in	thereof in	thereof in	thereof in	thereof in
		excess of	excess of	excess of	excess of	excess of	excess of	excess of	excess of
		5000	5000	5000	5000	5000	5000	5000	5000
		kilograms	kilograms	kilograms	kilograms	kilograms	kilograms	kilograms	kilograms
10	III(2)	1016.00	920.00	823.00	726.00	629.00	532.00	436.00	339.00

Provided that the rates of refund shall be double of the amounts specified above in respect of all vehicles in respect whereof tax at double rate has been paid under the provisos to Part 'B' of the first Schedule.] Third Schedule (See section 5) Rates of additional tax on goods carriages (A) Additional tax on goods carriages operating on hill routes and plain routes:

Article	Area of operation	Rate of additional tax per quarter
I	Hill routes	Rs.210.00 per metric ton of the [Gross vehicle weight] [Substituted by section 5 (a) of U.P. Act No. 5 of 1999] of the vehicle or part thereof.
II	Plains routes –	
	(i) For one region:	Rs.85.00 per metric ton of the [Gross vehicle weight] [Substituted by section 5 (a) of U.P. Act No. 5 of 1999] of the vehicle or part thereof.
	(ii) For more than one region:	Rs.110.00 per metric ton of the [Gross vehicle weight] [Substituted by section 5 (a) of U.P. Act No. 5 of 1999] of the vehicle or part thereof.

[Provided that the rate of additional tax in respect of the goods carriages carrying exclusively agricultural produce, minerals and petroleum goods shall be half of the rates specified against Articles I and II.] [Ins. by section 5 (b) ibid] Explanations. - (1) Where any motor vehicle is taxable under more than one Article of this Schedule, the additional Tax is payable at the highest appropriate rate. (2) The term "hill routes" means all roads lying within Pithoragarh, Almora, Chamoli, [Uttarkashi, Rudra Prayag, Champawat, Bageshwar, and Tehri Garhwal] [Subs. by section 5 (c) ibid] districts, Tehsil Chakrata of Dehradun district and those portion of Nainital, Udham Singh Nagar and Garhwal districts which lie on the north for the base of foot hills from Tanakpur in the east right along kathgodam, Ramnagar, Kotdwara to Luxman Jhula in the West and also all roads beyond municipal limits of Dehradun town towards Mussoorie side. (B) Additional tax on a goods carriage operation under national permit granted under sub section (12) of section 88 of the Motor Vehicles Act, 1988 by a State other than the State of Uttar Pradesh or a Union Territory shall be Rs.5000.00 for each year or part thereof. Fourth Schedule (see section 6) Rates of additional tax

on stage carriageI- In respect of vehicles other than Omni bus when used as contract carriage, operating in plains, excluding [\*\*\*] [Omitted the words ] Jhansi Regions.(a)The rate of additional tax on each seat -

Sl. No	Distance run in a quarter (in Kms.)	Amount of Quarterly tax (Rs. P.)	On 'A' class routes On 'B' class routs (Rs. P.)
1	Upto 4500	133. [00] [Subs. by section 2 (b) of respectively (i) to (viii) ibid]	156. [00] [Article (1) (a) of respective (i) to (viii) in Column 4 substituted by section 6 of U.P. Act No. 5 of 1999]
2	exceeding 4500 but not exceeding 5700	169. [00] [Subs. by section 2 (b) of respectively (i) to (viii) ibid]	197. [00] [Article (1) (a) of respective (i) to (viii) in Column 4 substituted by section 6 of U.P. Act No. 5 of 1999]
3	exceeding 5700 but not exceeding 7200	214. [00] [Subs. by section 2 (b) of respectively (i) to (viii) ibid]	248. [00] [Article (1) (a) of respective (i) to (viii) in Column 4 substituted by section 6 of U.P. Act No. 5 of 1999]
4	exceeding 7200 but not exceeding 9000	267. [00] [Subs. by section 2 (b) of respectively (i) to (viii) ibid]	311. [00] [Article (1) (a) of respective (i) to (viii) in Column 4 substituted by section 6 of U.P. Act No. 5 of 1999]
5	exceeding 9000 but not exceeding 11700	347. [00] [Subs. by section 2 (b) of respectively (i) to (viii) ibid]	404. [00] [Article (1) (a) of respective (i) to (viii) in Column 4 substituted by section 6 of U.P. Act No. 5 of 1999]
6	exceeding 11700 but not exceeding 14400	428. [00] [Subs. by section 2 (b) of respectively (i) to (viii) ibid]	498. [00] [Article (1) (a) of respective (i) to (viii) in Column 4 substituted by section 6 of U.P. Act No. 5 of 1999]
7	exceeding 14400 but not	534. [00] [Subs. by section 2 (b) of respectively (i) to (viii) ibid]	622. [00] [Article (1) (a) of respective (i) to (viii) in Column 4 substituted by section 6 of U.P. Act No. 5 of 1999]
8	exceeding 18000	534. [00 plus Rs.133.00 for every 4500 kms. orpart thereof.] [Subs. by section 2 (b) of respectively (i) to (viii) ibid]	622. [00 plus Rs.156.00 for every 4500 kms. orpart thereof.] [Article (1) (a) of respective (i) to (viii) in Column 4 substituted by section 6 of U.P. Act No. 5 of 1999]

Provided that the additional tax on a State carriage operating within the limits of a corporation or a municipality shall be Rupees 4200/ per quarter in respect of a stage carriage having not more than 35 seats and Rupees 6000/- per quarter in respect of a stage carriage having more than 35 seats.(b)Rate of additional tax on stage carriages covered by temporary permits issued for the conveyance of passengers on special occasions such as to and from fairs and religious gatherings and for marriage parties, tourist parties or such other reserved parties.

For vehicles with seating capacity for (i) not more than 42persons exclusive of the driver and conductor	Rs.135.00 per day in addition to the tax payable under clause(a) of Article I for the number of days for which the temporarypermit is issued.
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For vehicles with seating capacity for Rs.225.00per day in addition to the tax payable under clause(a) of Article I for the number of days for which the temporary permit is issued.

(ii) more than 42 persons, exclusive of the driver and conductor

Provided that the rates of additional tax on express, semi-deluxe, deluxe and air conditioned stage carriage shall be -

- (i) Express – five percent higher than the rates under clause (a) or Clause(b) of Article I, as the case may be.
- (ii) Semi deluxe- Eight per cent higher than the rates under clause (a) or clause (b) of Article I, as the case may be.
- (iii) Deluxe - Twenty per cent higher than the rates under clause (a) or clause (b) of Article I, as the case may be.
- (iv) Air conditioned – Fifty per cent higher than the rates under clause (a) or clause (b) of Article I, as the case may be.

[Provided that the rate of additional tax in respect of the goods carriages carrying exclusively agricultural produce, minerals and petroleum goods shall be half of the rates specified against Articles I and II.] [Ins. by section 6(b) of U.P. Act No. 5 of 1999] II- In respect of vehicles, other than Omni bus when used as contract carriage, operating in hills.(a) Rates of additional tax on each seat:-

Serial no..	Distance run in a quarter (In Kms)	Amount of Quarterly tax
1	Upto 4500	140. [00] [Article (2) (a) of respective (i) to (viii) in Column 3 by substituted ibid]
2	exceeding 4500 but not exceeding 5700	177. [00] [Article (2) (a) of respective (i) to (viii) in Column 3 by substituted ibid]
3	exceeding 5700 but not exceeding 7200	223. [00] [Article (2) (a) of respective (i) to (viii) in Column 3 by substituted ibid]
4	exceeding 7200 but not exceeding 9000	280. [00] [Article (2) (a) of respective (i) to (viii) in Column 3 by substituted ibid]
5	exceeding 9000 but not exceeding 11700	364. [00] [Article (2) (a) of respective (i) to (viii) in Column 3 by substituted ibid]
6	exceeding 11700 but not exceeding 14400	447. [00] [Article (2) (a) of respective (i) to (viii) in Column 3 by substituted ibid]
7	exceeding 14400 but not exceeding 18000	559. [00] [Article (2) (a) of respective (i) to (viii) in Column 3 by substituted ibid]
8	exceeding 18000	559. [00 plus Rs.140.00 for every 4500 kms. or part thereof] [Article (2) (a) of respective (i) to (viii) in Column 3 by substituted ibid]

Provided that the additional tax on a stage carriage operating within the limits of a corporation or a municipality shall be rupees 4200/- per quarter in respect of a stage carriage having not more than 35 seats and Rupees 6000/- per quarter in respect of a stage carriage having more than 35 seats.(b) Rate of additional tax on stage carriages covered by temporary permits issued for the conveyance of passengers on special occasions such as to and from fairs and religious gatherings and for marriage parties, tourist parties or such other reserved parties.

- |   |   |
|---|---|
| (i) For vehicles with seating capacity for not more than 42 persons exclusive of the driver and conductor | Rs.135.00 per day in addition to the tax payable under clause(a) of Article II for the number of days for which the temporary permit is issued. |
| (ii) For vehicles with seating capacity for more than 42 persons, exclusive of the driver and conductor   | Rs.225.00 per day in addition to the tax payable under clause(a) of Article II for the number of days for which the temporary permit is issued. |

Provided that the rates of additional tax on express, semi-deluxe, deluxe and air conditioned stage carriage shall be -

- |                        |   |
|------------------------|---|
| (i) Express –          | five percent higher than the rates under clause (a) or Clause(b) of Article II, as the case may be.     |
| (ii) Semi deluxe-      | Eight per cent higher than the rates under clause (a) or clause (b) of Article II, as the case may be.  |
| (iii) Deluxe -         | Twenty per cent higher than the rates under clause (a) or clause (b) of Article II, as the case may be. |
| (iv) Air conditioned – | Fifty per cent higher than the rates under clause (a) or clause (b) of Article II, as the case may be.  |

[Provided that the rate of additional tax in respect of the goods carriages carrying exclusively agricultural produce, minerals and petroleum goods shall be half of the rates specified against Articles I and II.] [Ins. by section 6(b) of U.P. Act No. 5 of 1999] III- [\*\*\*] [Omitted by. section 2 of sub clause (c) of UP Act no 3 of 1999] IV- In respect of vehicles, other than Omni bus when used as contract carriage, operating in Jhansi Region.(a) [ Rates of additional tax on each seat:- [Article 4(a) of respectively (i) to (viii) of Column 3 and Column 4 substituted by section 6 of U.P. Act No. 5 of 1999]

Sl. No	Distance run in a quarter (in Kms.)	Amount of		quarterly tax	
		On 'A' class routes (Rs. P.)		On 'B' class routes (Rs. P.)	
1	Upto 4500	104. [00		117.00	
2	exceeding 4500 but not exceeding 5700	132.00		148.00	
3	exceeding 5700 but not exceeding 7200	167.00		186.00	
4	exceeding 7200 but not exceeding 9000	209.00		233.00	
5	exceeding 9000 but not exceeding 11700	272.00		303.00	
6	exceeding 11700 but not exceeding 14400	335.00		374.00	
7	exceeding 14400 but not exceeding 18000	418.00		466.00	
8	exceeding 18000				

418.00 plus Rs.104.00 for every 4500 kms. or partthereof.	466.00 plus Rs.117.00 for every 4500 kms. or partthereof.]
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Provided that the additional tax on a stage carriage operating within the limits of a corporation or a municipality shall be rupees 4200/- per quarter in respect of a stage carriage having not more than 35 seats and Rupees 6000/- per quarter in respect of a stage carriage having more than 35 seats.(b)Rate of additional tax on stage carriages covered by temporary permits issued for the conveyance of passengers on special occasions such as to and from fairs and religious gatherings and for marriage parties, tourist parties or such other reserved parties.

For vehicles with seating capacity for (i) not more than 42persons exclusive of the driver and conductor	Rs.135.00 per day in addition to the tax payable under clause(a) of Article IV for the number of days for which the temporarypermit is issued.
For vehicles with seating capacity for (ii) more than 42 persons,exclusive of the driver and conductor	Rs.225.00per day in addition to the tax payable under clause(a) of Article IV for the number of days for which the temporarypermit is issued.

Provided that the rates of additional tax on express, semi-deluxe, deluxe and air conditioned stage carriage shall be -

(i) Express –	five percent higher than the rates under clause (a) or Clause(b) of Article IV, as the case may be.
(ii) Semi deluxe-	Eight per cent higher than the rates under clause (a) or clause (b) of Article IV, as the case may be.
(iii) Deluxe -	Twenty per cent higher than the rates under clause (a) or clause (b) of Article IV, as the case may be.
(iv) Air conditioned –	Fifty per cent higher than the rates under clause (a) or clause (b) of Article IV, as the case may be.

[Provided further that for calculation of additional tax under clause (b) the numbers of days a stage carriage covered by the temporary permit is operated out of Uttar Pradesh shall not be taken into account.] [Substituted by section 6 of Article 4(b) of U.P. Act No. 5 of 1999]V- In respect of Contract Carriage:- (a) covered by permits issued under section 74 or sub-section (9) of section 88 of the Motor Vehicles Act, 1988 by authorities having jurisdiction within Uttar Pradesh:-

	amount of Quarterly tax (in Rupees)
(i) [ Motor cab with seating capacity for not more than three person exclusive of the driver. [Subs. by section 6(5) ibid]	225.00
(i-a) Three Wheeler Motor Cab with seating capacity for more than three persons but not more than six persons exclusive of the driver	450.00
(i-b) Motor Cab other than specified in sub-clauses (1) and (1-a)	675.00
(ii) Maxi cab	4500.00]
(iii) For vehicles with seating capacity for more than 12 persons but not more than 20 persons exclusive of the driver and conductor.	13709.00
(iv) For vehicles with seating capacity or more than 20 persons but not more than 41 persons exclusive of the driver and conductor.	20563.0024

(v) For vehicles with seating capacity of 42 persons and above exclusive of the driver and conductor. 24646.00

(vi) For deluxe bus 29786.00

(vii) For air conditioned bus 34499.00

(b) Covered by permits under sub-section (9) of section 88 of the Motor Vehicle Act, 1988 read with the Motor Vehicles (All India Permit for Tourist Transport Operators) Rules, 1993, issued by authorities having jurisdiction outside the State of Uttar Pradesh:-

Amount of Quarterly Tax (in Rupees)

(i) Motor Cab 300.00

(ii) Maxi Cab 3000.00

(iii) Omni Bus 12000.00

Explanations. -(1) The total quarterly tax payable under this schedule on a stage carriage shall be such number of times of the rates given under [Articles I, II] [Substituted by section 2 (d) (i) of U.P. Act No. 30 of 1999] and IV above, as the maximum number of seats permitted by the Registering authority under the relevant provisions of the Motor Vehicles Act, 1988. For this purpose, fifty per cent of the sanctioned standing capacity, if any, of a stage carriage shall be reckoned as additional seating capacity, with the fraction of a seat being counted as one seat. (2) The quarterly run distance of a stage carriage under sub-clause (a) of each [Article I, II] [Subs. by section 2 (d) (ii) ibid] and IV of this schedule shall be such numbers of one way trips as are permitted under the conditions of the permit multiplied by the total kilometers involved in one such trip. (3) Until such time as the timings and trips are fixed by the State Transport Authority or the Regional Transport Authority, as the case may be, an operator shall pay additional tax on the quarterly run distance to be arrived at on the basis of trips operated by the vehicle prior to the enforcement of this Act. (4) Express stage-carriage' means a stage carriage which-(a) Operates on a route length of not less than 200 kilometers except Lucknow, Kanpur route and stops only at District and Tahsil headquarters; (b) Confirms to the following specifications:- (I) Each passenger's seat:- (i) should have a minimum area of 40\*38.5 centimeters measured on the straight lines a long and at right angle to the front of each seat; (ii) should be provided with 9 centimeter thick seat cushion; (iii) should be provided with back rest of height of 56 centimeters with 2.5 centimeters thick cushion with terrycot rexine cover and head rest of 40/15.24 centimeters \* 23 centimeters. (II) Seating arrangement:- seating layout should be three and two on either side, all seats facing forward with a clear space of not less than 66.2 centimeters between the back of seats within 28 centimeters leg space. (III) Windows- 113 centimeters wide fitted with safety glasses conforming to the specifications laid down in rule 100 of the central Motor vehicles Rules 1989. (IV) Drive's Cabin:- Drive's Cabin should be half partitioned, and (V) should have the facilities of an audio system and internal fluorescent tube-lighting. (5) Semi-deluxe stage carriage means a stage carriage with conforms to the following specifications:- (I) each passenger's seat:- (i) should have a minimum area of 40\*40 centimeters on the straight lines along and at the right angle to the front of each seat; (ii) should be provided with seat cushion of 9 centimeters; (iii) should be provided with back rest of the height of 61 centimeters with 5 centimeters thick cushion with foam rexine cover and head rest of 40/17.78 centimeters\* 26.67 centimeters. (II) Seating arrangement: seating layout should be three and two on either side, all seats facing forward with a clear space of not less than 71.2 centimeters between back of seats with 30 centimeters leg space. (III) Window- 142.5 centimeters wide fitted with safety glasses

conforming to the specification laid down in rule 100 of Central Motor Vehicles rules 1989.(IV)Driver's Cabin: Driver's cabin should be half partitioned; and(V)Should have the facilities of an audio system and internal fluorescent tube lighting.(6)"Deluxe stage carriage" or Deluxe Bus" means a bus which conforms to the followings specifications:(I)each passenger's seat-(i)should have a minimum area of 45.8\*45.8 centimeters measured on the straight lines along and at the right angle to the front of each seat;(ii)should be provided with seat cushion of 10 centimeters;(iii)should be provided with back rest of the height of 71.2 centimeters with 5 centimeters thick cushion with foam rexine cover or tapestry cover and head rest of 40/17.78 centimeters \*26.67 centimeters.(II)Seating arrangement:- seating layout should be two and two on either side, all seats facing forward with a clear space of not less than 71.2 centimeters between the back of seats with 38 centimeters leg space.(III)Windows: -142.5 centimeters wide fitted with filmed safety glasses conforming to the specifications laid down by the Bureau of Indian Standards.(IV)Driver's Cabin: Driver's cabin should be half partitioned , and(V)should have the facilities of an audio system and internal fluorescent tube lighting.(7)for the purpose of this schedule, seat will not include the drivers and the conductor's seat.(8)where any motor vehicle is taxable under more than one of the Articles of this schedule, the additional tax payable shall be at the highest appropriate rate.(9)hills mean and includes-(a)district of Pithoragarh, Almora, Chamoli, [Uttarkashi, Rudraprayag, Champavat, Bageshwar and Tehri Garhwal] [Substituted by section 6 (i) of U.P. Act No. 5 of 1999];(b)Tehsil of Chakrata of district Dehradun;(c)those portions of Nainital, Udham Singh Nagar and Garhwal districts which lie on the north of the base of foot hills from Tanakpur in the east right along kathgodam, Ramnagar, Kotdwara to laxman jhula in the west; and(d)area lying towards Mussoorie outside the municipal limits of Dehradun.(10)Jhansi region' means districts of Lalitpur, jhansi, jalaun, Hamirpur, [Mahoba, Chhatrapati Shahuji Maharaj Nagar and Banda.] [Subs. by section 6 (ii) ibid](11)[\*\*\*] [Omitted by section 2 (d) (iii) of U.P. Act No. 30 of 1999](12)In this Schedule, the expressions corporation and municipality, shall have the meanings respectively assigned to them in the Uttar Pradesh municipal Corporations Act, 1959 and the Uttar Pradesh Municipalities Act, 1916.Fifth Schedule(see section 6)Formula of Additional Tax payable by the Uttar Pradesh State Road Transport undertaking, under section 6:

G×21121

In this Schedule- "G" stands for gross receipts of the undertaking on account of passenger traffic during any calendar month.Sixth Schedule(See section 10)The rates of additional tax payable under section 10 by goods carriages and contract carriages and public service vehicle plying under permits granted by authorities having jurisdiction outside Uttar Pradesh for an inter State route partly lying in Uttar Pradesh :-

	Rs. 22.00 per day for the number of days	
I- Goods Carriage	of operator of goodscarriage in Uttar Pradesh under a temporary permit.	
II- Public service vehicle:		
(a) Ordinary Bus	R.s. 375.00 per day	for the number of days of operation of Ordinary, Express,semi-Deluxe, Deluxe or Air Conditioned Bus in

Uttar Pradesh under a temporary  
permit

(b) Express Bus

Rs. 410.00 per day

(c) Semi-Deluxe Bus

Rs. 450.00 per day

(d) Deluxe Bus

Rs. 525.00 per day

(e) Air Conditioned  
Bus

Rs. 600.00

Explanation. - for the purpose of this schedule the expression "Deluxe Bus" shall have the meaning assigned to it in explanation (6) of the fourth Schedule.