

# Andhra Pradesh Motor Vehicles Taxation Rules, 1963

ANDHRA PRADESH

India

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### Rule

### ANDHRA-PRADESH-MOTOR-VEHICLES-TAXATION-RULES-1963 of 1963

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Andhra Pradesh Motor Vehicles Taxation Rules, 1963Published vide G.O.Ms.No. 600, Home (Tr-II) dated 25-3-1963Last Updated 18th September, 2019In exercise of the powers conferred by Sections 2, 5, 6, 8, 11, 12 and 16 of the A'P. Motor Vehicles Taxation Act, 1963 (A.P. Act 5 of 1963) the Governor of Andhra Pradesh hereby makes the following : -

#### 1. Title, extent and commencement.

(1)These rules may be called the Andhra Pradesh Motor Vehicles Taxation Rules, 1963.(2)They extend to the whole of the State of Andhra Pradesh.(3)They shall come into force on the 1st April, 1963.

#### 2. Definitions.

- In these rules unless the context otherwise requires:-(a)"Act" means the Andhra Pradesh Motor Vehicles Taxation Act, 1963;(b)"Form" means a form appended to these rules;(c)"Registered" means registered under the Motor Vehicles Act, 1939.

#### 3. Endorsement in certificate of registration of tax payable.

- Where a motor vehicle is registered in the State, or the ownership of any motor vehicle registered in another State, is transferred to a person in the State, the licensing officer shall make an entry regarding the amount of quarterly, half-yearly or annual tax [or life time or lumpsum tax] [Added by G.O.Ms.No. 35, T, R & B (Tr-II) dated 24-2-1987.] payable in respect of that motor vehicle in the certificate of registration.

#### **4. Filling of declaration for regular payment .**

(1) Every registered owner or person having possession or control of a motor vehicle used or kept for use in the State, shall file a declaration with the licensing officer concerned in Form No. 1 or Form No. 2, as the case may be, intimating his intention to pay the tax regularly and to obtain the licence from such licensing officer. He shall also send an intimation in Form No. 3 in case he intends to obtain the licence from any other licensing officer. (2) A licensing officer, other than the licensing officer concerned receiving the intimation in Form No. 2 shall communicate the alteration of the place of obtaining the licence to the licensing officer concerned. Provided that this rule shall not apply to a vehicle for which life time or lumpsum tax is prescribed.

#### **5. [ Filling of declaration when motor vehicle is altered. [Substituted by G.O.Ms.No. 430, T, R & B (Tr-II) dated 25-11-1982. ]**

(1) When in respect of any motor vehicle, additional amount of tax becomes payable, consequent to any alterations made to a motor vehicle or due to proposal involving increase either in the total distance permitted to be covered in a day in the case of stage carriage or the laden weight in the case of a goods vehicle or due to a proposal to change the category of use of vehicle, the registered owner of such vehicle or any other person having possession or control thereof shall file declaration in Form No. 4 with the Licensing Officer concerned to get her with certificate of registration and evidence of payment of additional amount of tax payable in respect of that vehicle. The additional amount of tax payable in respect of that vehicle for that quarter, half-year or year shall bear the same proportion to the difference between the amount- 'already paid and the amount payable at the higher rate for that quarter, half-year or year as the unexpired portion of the quarter, half-year or year bears to the quarter, half-year or year. Explanation. - (i) For the purpose of calculation of the unexpired portion of the quarter, half-year or year, part of month shall be construed as a full month. (ii) The provision in this rule shall not apply to a case where the motor vehicle in respect of which a higher rate of tax or additional tax is payable has been used without the filing of declaration and payment of additional amount before such use. (iii) The rule shall not apply to a case where a motor car in respect of which lumpsum tax has been paid is misused as a goods vehicle, a motor cab or a stage carriage. ] (2) [ In respect of a motor vehicle for which lumpsum tax is paid under Section 3 of the Andhra Pradesh Motor Vehicles Taxation Act, 1963, changed into another category. attracting higher rate of tax or tax on quarterly basis, the tax payable for such a motor vehicle shall be the tax applicable to the new category with a proportionate deduction at the rate of 2% per quarter or part thereof the lumpsum tax applicable to a new motor vehicle in the earlier category. This deduction of tax shall be applicable only till the expiry of a period of 12 years from the month of registration. ] [Added by G.O.Ms.No. 410 (Tr.II) dated 28-3-1987.]

#### **6. Payment of tax for motor vehicle purchased within the quarter and grant of licence.**

- Subject to Section 4, the tax in respect of a motor vehicle purchased at any time within the quarter shall be paid in advance by the registered owner of the motor vehicle or other person having

possession or control thereof at his choice either quarterly, half-yearly or annually on a licence to be taken out by him for such quarter, half-year or year [at the time of registration of the vehicle, either under Section 23 or Section 25 of the Motor Vehicles Act, 1939 whichever is earlier.] [Substituted for 'within three days from the date of Registration of the vehicle' by G.O.Ms.lilo. 301, Home Tr. I, dated 28-2-1970, A.P. Gazette, RS, Pt-1, dated 9-4-1970 p.157.]

**6A. [ Assessment of the Additional Tax payable under Section 3-A of the Andhra Pradesh Motor Vehicles Taxation Act, its payment and recovery. [Inserted by Notification No. G.O.Ms. No.138, dated 4.10.2010 (w.e.f. 25.3.1963).]**

(1)When a motor vehicle is found misused or used not in accordance with the purpose for which the vehicle was registered, or the permit was granted, attracting higher rate of tax as a vehicle falling of in another category or class, the Licensing Officer of the jurisdiction in which it was found or the Licensing Officer on whose rolls the vehicle stands registered shall issue or cause to be issued a notice to the registered owner or the permit holder or person in control of the vehicle, as the case may be, to show cause and explain as to why additional tax as mentioned in the notice shall not be levied and collected from him duly giving him at least seven days time to submit his reply,(2)(a)After the receipt of the reply from the registered owner or the permit holder or the person in control of the vehicle, the Licensing Officer should after perusal of the records concerned and after making such enquiry, as deemed fit in the facts and circumstances of the case, shall decide, whether or not additional tax is leviable under Section 3-A of the Andhra Pradesh Motor Vehicles Act, 1963. If no additional tax is leviable based on the facts of the case, no further action shall be taken. If it is decided that additional tax is leviable, demand notice shall be issued to the registered owner or the permit holder or the person in control of the vehicle as the case may be, directing him to pay the additional tax stated in the demand notice within "10" days from the date of receipt of the said notice.(b)If no reply is received from the registered owner or permit holder or person in control of the vehicle to the notice issued to show cause, it should be construed that he has no explanation to offer and further action based on the facts and merits of the case shall be taken.(3)If the registered owner or the permit holder or the person in control of vehicle, as the case may be, requests the Licensing Officer to give him an opportunity of being heard, it shall be given and only after the hearing, decision shall be taken whether demand should be raised or not.(4)The additional tax proposed to be levied in the Show Cause Notice issued as per sub-rule (1) of this rule or levied in the Demand Notice issued as per sub-rule (1) of this rule shall be a sum equal to the difference of amount between the tax already levied and collected and the tax, which shall be leviable in respect of such vehicle falling in another category.(5)The additional tax demand shall be paid within the time stipulated in the form of a Demand Draft drawn in favour of the Secretary, RTA concerned or in any manner as prescribed in the Rules.(6)If the additional tax demanded is not paid within the stipulated time, penalty shall be leviable by the Licensing Officer at the rates specified below:

(i) After '10' days and within 30 days from the date of receipt of the demand notice by the registered owner or the permit holder or the person in control of the vehicle.

Not exceeding 50% of the additional tax demanded.

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| (ii) After 30 days and within 60 days from the date of receipt of the demand notice by the registered owner or the permit holder or the person in control of the vehicle. | Not exceeding 100% of the additional tax demanded. |
| (iii) After 60 days and above from the date of receipt of the demand notice by the registered owner or the permit holder or the person in control of the vehicle.         | Not exceeding 200% of the additional tax demanded. |
- (7) Arrears of additional tax and penalty, if any, shall be recovered as provided under Section 7 of Andhra Pradesh Motor Vehicle Taxation Act, 1963.]

## **7. Procedure for obtaining of licence in respect of motor vehicles exempted under Section 9.**

(1) Where an exemption of the tax payable in respect of a motor vehicle is granted under Section 9 of the Act, the registered owner or any other person having possession or control of the vehicle shall communicate the licensing officer concerned the registered number of such vehicle together with a copy of the notification granting the exemption and such other particulars as that officer may require and apply for a licence therefor. (2) If the licensing officer is satisfied that no tax is payable for the vehicle, he shall grant a licence with the word 'Exempted' written on it for the period specified therein and record in the certificate of registration that no tax is payable in respect of the motor vehicle for the said period. (3) The application under sub-rule (1) shall be made within three days from the date of the notification granting exemption.

## **8. Certificate to be kept in respect of motor vehicle designed and used solely for agricultural or mining operation.**

- Every owner or occupier of any agricultural land or mine claiming exemption from payment of tax in respect of a motor vehicle designed and used solely for carrying out agricultural or mining operations on such land or mine shall keep in the vehicle a certificate showing the limits of such land or mine, the places for carrying out agricultural or mining operations situated within a distance of fifteen miles from the limits of such land or mine and the nearest market place from the limits of such land, issued by "the [Licensing Officer on Production of Registration documents showing the details of land possessed or taken on lease or such other satisfactory evidence together with an affidavit by the agriculturist claiming exemption from Payment of Tax]. The certificate shall be produced whenever required by any of the officers specified in Clause (a) of sub-section (2) of the Section 5 of the Act.

## **9. Checking of motor vehicles by the Officers of the Commercial Tax Department.**

- Any Officer of the Commercial Tax Department not below the rank of an Assistant Commercial Tax Officer who is in-charge of a check post may require the driver of any motor vehicle to stop that motor vehicle at the check post and cause it to remain stationary so long as may reasonably be necessary for the purpose of satisfying himself that a licence has been duly obtained in respect of

such motor vehicle.

## **10. Seizure and detention of motor vehicles by certain officers.**

- Any Officer of the Transport Department not below the rank of an Assistant Inspector of Motor Vehicles [x x x] [The words 'or any Police Officer in uniform and not below the rank of a Sub-Inspector' omitted by G.O.Ms. No. 610, T, R&B Tr-II dated 12-9-1979.] or any Officer of the Commercial Tax Department not below the rank of an Assistant Commercial Tax Officer in-charge of a check post, and officers of Vigilance and Enforcement Department not below the rank of Inspector may exercise the powers under Section 8.

## **11. Prohibition of alteration, etc., of licence, and issue of duplicate licences.**

(1) No person shall alter, deface, mutilate or otherwise tamper with the licence issued in respect of a motor vehicle, or exhibit it on a motor vehicle other than the one for which such licence has been issued. (2) If the licence issued in respect of any motor vehicle is lost, destroyed or mutilated, the licensing officer concerned may, on an application made to him together with a treasury challan for rupees two towards fee, grant a duplicate licence for the period for which the original licence was issued. The licensing officer concerned shall, before issuing the duplicate licence, satisfy himself that the tax for the period covered by the original licence has not been refunded wholly or in part. He shall make an entry of the issue of the duplicate licence in the certificate of registration. (3) If a licence reported as lost is subsequently found, it shall be forth-with surrendered to the licensing officer concerned.

## **12. [ Payment of tax and penalty. [Rules 12 and 12-A substituted for the original Rule 12 by G.O.Ms.No. 1470, dated 19-8-1964, A.P. Gazette RS to Pt-I, dated 10-9-1964, P. 425-426.]**

- If the tax due in respect of any motor vehicle has not been paid as specified in Section 4 of the Act the registered owner or the person having possession or control of the motor vehicle shall be liable to pay the arrears of tax from the date of expiry of the period for which tax was already paid, together with any penalty that may be imposed by the licensing Officer.]

## **12A. Liability for payment of tax in respect of motor vehicles kept for use.**

- [The effect of this amendment is that any person who proposes not to use the motor vehicle nor keep it for use he should give the intimation before the commencement of the quarter for which tax is due. Before the amendment 7 days grace period was available. For the purpose of Section 3 of the Act, a motor vehicle shall be deemed to be kept for use and is liable to tax unless the registered owner or the person having possession or control of the motor vehicle intimates in writing to the licensing officer before the commencement of the quarter for which tax is due that the motor vehicle shall not be used after expiry of the period for which tax has already been paid. The Licensing Officer shall, on receipt of the intimation, acknowledge its receipt] [Substituted by G.O.Ms.No. 160,

T, R & B (Tr-II) dated 23-4-1983, A.P. Gazette RS Part 1 (Extraordinary) dated 3-5-1983. ]:Provided that in the case of non-transport vehicles, if the owner of the vehicle fails to submit the stoppage report within the period specified above but subsequently gives an affidavit with full details to the effect that the vehicle was not in existence or that it was already disposed of to another person and that he is no more in possession of it, or that the tax in respect of the vehicle was paid elsewhere in the same State or in some other State and as such he is not liable for payment of tax in the jurisdiction of that Licensing Officer or proves to the satisfaction of the Licensing Officer that the vehicle has not been used, it may be deemed that the vehicle has not been kept for use:[Provided further that nothing in this rule shall apply in respect of vehicles for which life time or lumpsum tax is prescribed.] [Added by G.O.Ms.No. 350, T, R & B (Tr-II), dated 24-2-1987.][xxx] [Proviso omitted by G.O.Ms.No.216, T, R&B dated 30-11-2002, It read as below: 'Provided further that in the case of transport vehicle, if the vehicle is not covered by a valid fitness certificate or a valid permit, it may be deemed that the vehicle is not kept for use as a transport vehicle and is not taxable as such.][Provided also that in the case of public carrier vehicles registered and normally kept in any one of the States of Madras, Mysore, Kerala, and Maharashtra and covered by permits to ply in this State without counter-signature under the rules framed under Section 68 (2) (hh) of the Motor Vehicles Act, 1939 (Central Act 4 of 1939) in pursuance of the special reciprocal agreement entered into between the States of Andhra Pradesh, Madras, Maharashtra, Mysore & gala, the vehicle shall be deemed to have been kept for use till the expiry of their permits irrespective of this rule, unless the vehicles are kept under non-use after the prior intimation for a period of whole year in any State or States.] [Third Proviso inserted by G.O.Ms.No. 2657, dated 12-12-1966.]

## **12B. [ [Rule 12-B added by G.O.Ms.No. 1609, Home (Tr-II), dated 22-9-1967. ]**

Where by a notification under sub-section (1) of Section 3, the rates of taxes for the periods for which the tax was already paid on a motor vehicle are increased from a date subsequent to the 1st April of a year-(i)the tax paid in respect of any motor vehicle on a yearly licence prior to the date from which the rates are increased shall be adjusted towards the tax due in respect of that vehicle for those quarters for which the amount paid is not sufficient and after such adjustment, if the tax already paid is not sufficient to cover fully the tax due for any quarter, the tax for that quarter in respect of that vehicle shall be deemed to have not been paid; and(ii)the tax paid in respect of any motor vehicle on a half-yearly licence prior to the date from which the rates are increased shall be adjusted towards the tax due for the first quarter and it shall be deemed that the -tax due for the second quarter has not been paid.]

## **13. [ Rates of penalty. [Substituted by Notification No. G.O.Ms. 318, dated 3.11.2008 (w.e.f. 25.3.1963).]**

- If the tax due in respect of a motor vehicle has not been paid as specified in Section 4, the Licensing Officer shall impose the penalty under Section 6 of the Act, as specified below:

Period	Amount of penalty
	15% of the quarterly tax demanded

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| (1) Within one month from the beginning of the quarter, half-year or year, as the case may be  |   |
| (2) Within two months from the beginning of the quarter, half-year or year, as the cases may be  | 25% of the quarterly tax demanded   |
| (3) For over two months from the beginning of the quarter, half-year or year, as the case may be.  | 50% of the quarterly tax demanded   |
| (4) For each calendar month or part thereof in respect of motor vehicles (Non Transport Vehicles) for which life time or lumpsum is prescribed | Not exceeding 1% of the life time or lumpsum tax for calendar month or part thereof subject to a maximum not more than equal to the life time or lumpsum tax. |

Detected cases

Period	Amount of penalty
(1) Within one month from the beginning of the quarter, half-year or year, as the case may be	One half of the quarterly tax.
(2) Within two months from the beginning of the quarter, half-year or year, as the cases may be	Three amount of the quarterly tax.
(3) For over two months from the beginning of the quarter, half-year or year, as the case may be.	Twice the quarterly tax.
(4) For each calendar month or part thereof in respect of motor vehicles (Non Transport Vehicles) for which life time or lumpsum is prescribed	2% of the life time or lumpsum tax for calendar month or part thereof subject to a maximum not more than equal to the life time or lumpsum tax.

Provided that no penalty shall be levied on tractor trailer combinations or tractors owned by agriculturists and not used for hire or reward.][13A. Manner of payment of Tax. [Inserted by G.O.Ms. No. 1432, Home (Tr-II) dated 1-10-1976.]- Payment of every amount due under the Act shall be made by way of cash up to the value of Rs. 300/- or a demand draft or pay order obtainable from any bank mentioned in the second schedule to the Reserve Bank of India Act, 1934 or cash payment through any commercial Bank included in the Second Schedule to the Reserve Bank of India- Act, '1934 or any e-seva center -run by Government of Andhra Pradesh and the demand draft or the pay order or the receipt issued for the tax collected shall be produced together with the Certificate of Registration, the valid Certificate of insurance and in respect of Transport Vehicles, the valid registration -certificate-, of Motor Transport Undertakings under "the Motor Transport Workers Act" before the Licensing Officer, who shall record the fact of payment of tax in the Certificate of registration and then return the registration certificate, the valid certificate of insurance and the valid registration certificate of motor transport undertakings in case produced in respect of transport vehicles to the person who produces the same along with the- taxation licence.] Provided that if the owner of a motor vehicle is not in possession of the Certificate of Registration [and the valid Certificate of Insurance] [Inserted by G.O.Ms.No. 2002, Home (Tr-II), dated 31-12-1971, A.P. Gazette RS to Part-I, at Page 13.] for sufficient reasons, the Licensing Officer, may permit him to produce the same within fifteen days from the date of production of the demand draft or the pay order in case such date is after the grace period or from the date of expiry of grace

period in any case and on compliance [they shall be deemed] [Substituted by Ibid.] to have been produced together with the demand draft or the pay order.[Provided further that, in respect of motor vehicles other than transport vehicles registered or kept for use in the State, payment of every amount due under the said Act, may be made by remittance of cash, to the value for which payment is required to the Head Post Master, or Deputy Post Master or Assistant Post Master or Sub-Post Master concerned who functions as a Licensing Officer. The Certificate of Registration and valid Certificate of Insurance shall also be produced before the Licensing Officer concerned who shall record the fact of payment of tax and return to them to the person who produces the same along with the tax licence.] [Substituted by G.O.Ms.No. 312, dated 20-9-1982.][Provided also that the automobile dealers authorized to register motor vehicles temporarily, shall deliver vehicles on payment of tax by the customer in the manner prescribed in Rule 13A] [Added by G.O.Ms.No. 177, Tr., R & B (Tr-II), dated 7-10-2002.].

**13B. [ Acceptance of tax and penalty by the checking officer. [Rule 13-B Inserted by G.O.Ms.No. 921, Home (Tr-II), dated 16-7-1971, A.P. Gazette Issue No. 19, dated 15-8-1971.]**

(1)In the case of non-transport vehicles, seized and detained by the checking officers under Section 8 for plying without payment of tax, the registered owner of the vehicle or the person in charge of the vehicle, if he chooses to pay voluntarily, may remit the amount of tax and penalty and produce a crossed demand draft or crossed 'postal order drawn in favour of the Regional Transport Officer of the District towards that amount, to the checking officer concerned, who shall on satisfying himself as to the correctness of the amount paid, release the vehicle from custody pending final orders on the levy of tax and penalty by the licensing officer.(2)The checking officer shall pass on a receipt of the amount received through demand drafts and postal orders.]

**14. Manner of payment of tax in respect of vehicle registered in other States.**

- Payment of every amount due under the Act, in respect of a motor vehicle of any other State used or kept for use in any public place in this State shall be made either by money order or bank draft for the value for which payment is required, payable to the licensing officer within whose jurisdiction the vehicle shall pass through first, while entering into this State.[Provided that the tax in respect of a motor vehicle registered in the State of Madras and plying in this State on a licence granted under sub-section (4) of Section 4 of the Act, may be paid, by a bank draft for the value for which payment is required.] [Added by G.O. Ms. No. 1113, Home (Tr-II) dated 3-7-1968, A.P. Gazette dated 18-7-1968 with effect from 1-7-1968.]

**14A. [ [Rule 14A inserted by G.O.Ms.No. 143, dated 30-05-1994.]**

Manner of payment of tax by the registered owners who own or keep in their possession or control more than two thousand motor vehicles based on gross traffic earnings.(1)A preliminary declaration under Clause (2) of Section 6A shall be made in Form No. 5-before the 15th April of the current year.(2)The licensing authority on the basis of such declaration made under sub-rule (1), shall



determine the amount of tax payable by such registered owner and communicate the same to the registered owner by issuing an order of provisional assessment of tax for the current year before 30th April in Form No. 6. Provided that it shall be open to the licensing authority to review any order of provisional assessment of tax issued under this sub-rule where it is considered necessary to do so and pass a fresh order of provisional assessment of tax.](3)The registered owner-shall \_thereafter submit final declaration under Clause (5) of Section 6-A in Form 7 before 30th June of the succeeding year.(4)The licensing authority shall finally determine the amount of tax leviable under Clause (6) of Section 6-A and issue an order of final assessment of tax for the year in Form No. 6.(5)The difference of tax, if any, between final assessment made under sub-rule (4) and the provisional assessment made under sub-rule (2) shall be paid by, or refunded to, the registered owner within 3 months from the date of final assessment made under sub-rule (4).(6)The licensing authority shall be competent to call upon the registered owner to produce any accounts, registers, records or documents or any information or any person to be present before it for examination.(7)In case of default of payment of tax either under sub-rule (2) or sub-rule (4), the registered owner shall pay such amount towards penalty as may be levied by the licensing authority subject to a maximum of 1/4th of the amount of tax payable for the year.(8)The licensing authority under this rule shall be the Secretary, State Transport Authority, Andhra Pradesh, Hyderabad.

**15. [ Procedure for appeal. [Rules 15 and 15-A Substituted by G.O.Ms.No. 1470, Home (Tr-II) dated 19-8-1964, A.P. Gazette Rules Supplement Part I, dated 10-9-1964 at Pages 425 - 426. ]**

- An appeal under Section 12 of the Act against an order of levy [of additional tax imposed under Section 3-A or an order of levy] made under Section 6 or of the seizure made under Section 8 shall lie to the Deputy Transport Commissioner[or the Joint Transport Commissioner] [Inserted by G.O.Ms.No. 231, T, R & B (Tr-II) dated 29-6-1982, RS to Part I Extraordinary A.P. Gazette dated 3-7-1982.] concerned within a period of thirty days from the date of communication of the order of levy or the date of seizure, as the case may be: Provided that an appeal against an order of levy [of additional tax imposed under Section 3-A or an order of levy] [Inserted by Notification No. G.O.Ms. No.138, dated 4.10.2010 (w.e.f. 25.3.1963).] made under Section 6 or of the seizure made under Section 8, by [the Deputy Transport Commissioner [or the Joint Transport Commissioner] [Substituted by G.O.Ms.No. 5, dated 4-1-1977.] who functions as the Secretary, Regional Transport Authority], Hyderabad, shall lie to the Transport Commissioner.[Provided further that an appeal against an order of levy [of additional tax imposed under Section 3-A or an order of levy] [Added by G.O.Ms.No. 642, Home (Tr-II) dated 7-4-1967, Published in A.P. Gazette dated 4-5-1967.] made under Section 6 or of the seizure made under Section 8 by the Assistant Secretary, State Transport Authority, Hyderabad, shall lie to the Secretary, State Transport Authority, Hyderabad.][Provided also] [Substituted by the G.O.Ms.No. 64, Home (Tr-II) dated 7-4-1967. Published in A.P. Gazette dated 4-5-1967.] that, where an appeal is presented within the stipulated time, but is returned for representation in such manner and within such as may be specified by the Appellate Authority and if such appeal is represented within, the period specified, it shall be deemed to have been presented in time for purposes of this rule.(2)Every appeal referred to under sub-rule (1) shall be in the form of a memorandum specifying the name and address of the appellant, the registration number of the motor vehicle, the date of receipt by the appellant of the order appealed against and shall contain a

clear statement of facts, the nature of relief prayed for and shall be verified and signed by the appellant or his authorised agent, as the case may be. Every such memorandum of appeal shall be presented in duplicate and shall be accompanied by [Demand Draft or challan for Rupees Two Hundred towards fees] [Substituted 'a treasury challan for Rupees twenty towards fee' by Notification No. G.O.Ms. No.138, dated 4.10.2010 (w.e.f. 25.3.1963).]. The appeal shall also be accompanied by the original or a certified copy of the order appealed against.(3)The Deputy Transport Commissioner [or the Joint-Transport Commissioner] [Inserted by G.O.Ms.No. 231, T, R & B (Tr-11) dated 29-6-1982 RS to Part 1 Extra A.P. Gazette, dated 3-9-1982.] concerned or the Transport Commissioner as the case may be, shall, after giving the appellant an opportunity of making representation and after making such enquiry and perusing such records, if any, as he may deem necessary, pass such order on the appeal as he thinks fit.

### **15A. Transfer of pending appeals.**

- All appeals preferred under Section 12 of the Act and pending disposal with the Transport Commissioner, other than these preferred against an order of levy made under Section 6 of the seizure made under Section 8 by the Secretary, Regional Transport Authority, Hyderabad, shall stand transferred to and be disposed of by the Deputy Transport Commissioner concerned.

### **15B. [ Refund of appeal fee. [Rule 15-B added by G.O.Ms.No. 2082, Home (Tr-II), dated 21-9-1966, A.P. Gazette, dated 6-10-1966. ]**

- The Deputy Transport Commissioner [or the Joint Transport Commissioner], concerned or the Transport Commissioner as the case may be, an application, sanction the refund of the fee paid under Rule 15 in case where the remittance of fee is not followed by an appeal for which the fee was paid.Provided that no refund of the fee shall be made if the application for such refund of the fee is not made within one year from the date of the credit of the fee.]

### **16. Levy of tax on an articulated vehicle .**

(1)If a motor vehicle is so constructed that a trailer may be partial super-imposition be attached to the vehicle in such a manner as to cause a substantial part of the weight of the trailer to be borne by the vehicle, and if the vehicle is not used except in conjunction with the trailer, the vehicle and the trailer shall be deemed to be a goods vehicle and be known as an articulated vehicle.(2)If such a goods vehicle is provided with more than one such trailer but is so constructed that only one such trailer can be used at a time, it shall be deemed to be a goods vehicle with alternative bodies, and tax shall be chargeable in respect of the vehicle in combination with that trailer which has the greatest laden weight, and no additional tax shall be chargeable in respect of the other trailers.

### **17. Fine for breach of rules.**

(1)Whoever commits breach of any provision of these rules shall be punishable with fine which may extend to fifty rupees.(2)No Court, inferior to that of a Second Class Magistrate, shall try any offence

punishable under these rules. Appendix Form No. 1 (Rule 4) (Intimation for regular payment of tax and obtaining of licence) To, The Secretary, (Licensing Officer), Regional Transport Authority, Assistant Secretary, State Transport Authority.

**1. .... the owner/the person having possession or control of the motor vehicle, of ..... (Registration number of the motor vehicle) hereby inform you that the tax for the motor vehicle specified above will be paid regularly at your office to obtain the licence. The licence will not be obtained from any other office without first informing you.**

Date at ..... on the ..... day of ..... 19 Signature of the Owner or the person having possession or control of the Motor Vehicle Form No. 2 (Rule 4) (To be used where the owner to alter the place of obtaining the licence Permanently) To, The Secretary (Licensing Officer), Regional Transport Authority. Through The Secretary, Regional Transport Authority, (Licensing Officer, from whom the licence was being obtained). The tax for ..... (registration number of the vehicle) was hitherto being paid in the District of ..... and the licence was being obtained from the Secretary, Regional Transport Authority (Licensing Officer). I, ..... the owner/the person having possession or control, of the said motor vehicle hereby inform you that tax for the said vehicle will hereafter be paid regularly at your office to obtain the licence. The licence will not be obtained from any other office without first informing you. Dated at ..... on the ..... day of ..... 19. Signature of the owner or the person having possession or control of the Motor Vehicle. Form No. 3 (Rule 4) Intimation of payment of tax and obtaining temporarily of licence from Licensing Officer other than the Licensing Officer concerned To The Secretary, Regional Transport Authority Sir, I, ..... hereby inform you that I have paid a sum of Rs ..... in Challan No ..... dated ..... at Sub Treasury ..... being the tax due on the motor vehicle for the period from ..... to ..... and obtained a licence from the Secretary Regional Transport Authority. Dated at ..... on the ..... day of ..... 19 Signature of the owner, or the person in whose possession or control the vehicle is kept. Form No. 4 (Rule 5) Declaration of alteration to a Motor Vehicle I, the owner/the person having possession or control of the motor vehicle, residing at ..... hereby declare that I have on ..... made the following alterations to my motor vehicle bearing Registered No ..... [(proposed the following alteration in the nature of usage of the vehicle)] [Inserted by G.O. Ms. No. 430, T, R & B (Tr-II) dated 25-11-1982.] thereby causing it to become a vehicle in respect of which a higher rate of tax is payable under the Act. Details of alterations;

**1. .... 2. .... 3. ....**

I enclose a treasury challan for Rs ..... in payment of the additional tax due up to Date: Signature of Applicant [Form No. 5 [Forms 5 to 7 added by G.O. Ms. No. 143, T, R & B, dated 30-5-1994.]] [Under sub-rule (1) of Rule 14-A] Form of Preliminary Declaration to be made by the Registered Owner I/We hereby declare that the estimated gross venue from fares, freights including luggage charges and the amount to be collected towards hire or reward for the period from ..... to ..... together with the ten per-centum of gross 'raffle earnings is Rs ..... (in words) ..... Place: Date: Signature of the Registered Owner with Designation Form No. 6 [Under sub-rules

(2) and (4) of Rule 14-A] Order of Assessment of amount of tax payable by the Registered Owner I, ..... Secretary, State Transport Authority, Andhra Pradesh, Hyderabad do hereby assess on the basis of the declaration in Form No. 5/No. 7 furnished by the Registered Owner the provisional/final amount of tax payable by him for the year ending ..... at Rs ..... (in words) .....\* He shall pay the amount in four quarterly instalments within (15) days from the commencement of each quarter or within (15) days from the date of communication of order of provisional assessment as the case may be.\* The difference of amount between the provisional assessment and the final assessment of Rs ..... shall be paid, by, or refunded to, the registered owner within (3) months from the date of receipt of this order. Secretary State Transport Authority A.P., Hyderabad\* Strike out whichever is not applicable Form No. 7 [Under sub-rule (3) of Rule 14-A] Form of Final Declaration to be made by Registered Owner I/We hereby declare that the gross revenue from fares, freights including luggage charges and the amount collected towards hire or reward during the year ..... is Rs ..... (in words) ..... We hereby agree to pay within the prescribed time, the difference of tax that may be due for the year as per the order of final assessment that will be issued by the Secretary, State Transport Authority, Andhra Pradesh, Hyderabad. The certified copy of the audited accounts of the fares, freights including luggage charges and the amount collected towards hire or reward during the year is enclosed herewith. Place: Date: Signature of the Registered Owner and Designation.