

# The Jammu and Kashmir Passengers Taxation Act, 1963

JAMMU & KASHMIR

India

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### Act 12 of 1963

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The Jammu and Kashmir Passengers Taxation Act, 1963(Act No. 12 of 1963)[Received the assent of the Sadar-i-Riyasat on 27th March, 1962 and published in Government Gazette dated 27th March, 1963 (Extraordinary)].An Act to provide for levying a tax on passengers carried by road in motor vehicles.Be it enacted by the Jammu and Kashmir State Legislature in the Fourteenth Year of the Republic of India as follows :-

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

(1)This Act may be called the Jammu and Kashmir Passengers Taxation Act, 1963.(2)It shall extend to the whole of the State of Jammu and Kashmir.(3)[ It shall come into force on such date as the Government may, by notification, appoint.] [Enforced w.e.f. 6th May, 1963 by SRO-181 dated 19th April, 1963.]

#### 2. Definitions.

- In this Act, unless the context otherwise requires,-(a)[ "appellate authority" means an authority appointed by the Government for the purposes of this Act; and] [Inserted by Act No. 10 of 2018, dated 11.3.2018.](aa)[ [Renumbered by Act No. 10 of 2018, dated 11.3.2018.] "business" means the business of carrying passengers by motor vehicles;(b)[ "Commissioner" means any person appointed by the Government to exercise functions of the Commissioner under this Act;] [Clause (b) substituted by Act XIX of 1966.](c)"fare" includes sums payable for a season ticket or in respect of the hire of a contract carriage;(d)"motor vehicle" means a public service vehicle as defined in the [the Motor Vehicles Act, 1988 (Central Act 59 of 1988)] [Substituted 'Jammu and Kashmir Motor Vehicles Act, Samvat 1998' by Act No. 10 of 2018, dated 11.3.2018.];(e)"owner" means the owner of a motor vehicle in respect of which a permit has been granted-or countersigned under the provisions of the [the Motor Vehicles Act, 1988 (Central Act 59 of 1988)] [Substituted 'Jammu and Kashmir

Motor Vehicles Act, Samvat 1998' by Act No. 10 of 2018, dated 11.3.2018.], and includes-(i)the holder of a permit in respect of such vehicle;(ii)any person for the time being in charge of such vehicle;(iii)any person responsible for the management of the place of business of such owner; and(iv)the Government;(f)"passenger" means any person travelling in a motor vehicle but shall not include the driver or the conductor or any employee of the owner of the vehicle travelling in the bona fide discharge of his duties in connection with the vehicle;(g)"prescribed" means prescribed by rules framed under this Act;(h)[Assessing authority] [Substituted by Act XIX of 1981, Section 18.] means an officer appointed as such by the Government for purposes of this Act;(hh)[ "The Recovery Officer" means an officer appointed as such by the Government for the purposes of this Act] [Substituted by Act No. 10 of 2018, dated 11.3.2018.](hhh)[ Tribunal means the Appellate Tribunal constituted under section 21-A of the Jammu and Kashmir General Sales Tax Act 1962.] [Added by Act XI of 2001 (section 15)](i)all words and expressions used but not defined in this Act shall have the same meaning as are assigned to them in the [J & K Motor Vehicles Act, Svt. 1998] [Now Motor Vehicles Act, 1988 (Central Act 59 of 1988).],

### 3. Levy of Tax.

(1)There shall be levied, charged and paid to the Government a tax on all fares in respect of all passengers carried by motor vehicles, at such rate not exceeding 30% of the value of the fare as may be notified by the Government from time to time in this behalf subject to a maximum of two Naya Paise in any one case, the amount of tax being calculated to the nearest Naya Paisa.[x x x] [Proviso omitted by Act XIII of 1969.]Explanation. - When passengers are carried by a motor vehicle and no fare has been charged, the tax shall be levied and paid as if such passengers were carried at the normal rate prevalent on the route.(2)Where any fare charged is a lump sum paid by a person on account of a season ticket or as subscription or contribution for any privilege, right or facility which is combined with the right of such person being carried by a motor vehicle without any further payment or at a reduced charge, the tax shall be levied on the amount of such lump sum or on such amount as appears to the prescribed authority to be fair and equitable having regard to the fare fixed by a competent authority under the [the Motor Vehicles Act, 1988 (Central Act 59 of 1988)] [Substituted 'Jammu and Kashmir Motor Vehicles Act, Samvat 1998' by Act No. 10 of 2018, dated 11.3.2018.]

**3A. [ Payment of tax in lump. - Notwithstanding anything contained in section 3 an owner may, in lieu of tax chargeable under the Act opt to pay by way of composition such sum of money the lump sum as may be determined from time to time by the Government with reference to the seating capacity of Motor Vehicles and notified by it:**

Provided that nothing contained in this section shall apply to an owner owning more than one motor vehicle unless he exercises such option in respect of all such vehicle liable to tax.

### **3B. Excess amount of tax collected to be paid to Government.**

- An owner who has opted or shall opt to pay the tax in lump sum and has collected or shall collect tax in excess of the amount payable under subsection (1) shall pay to the Government in the prescribed manner the tax collected in excess.] [Section 3-A, 3-B inserted by Act XIX of 1981, Section 19.]

### **4. Method of collection of tax.**

- The tax shall be collected by the owner of the motor vehicle and paid to the Government in the prescribed manner.[x x x] [Proviso omitted by ibid Section 20.]

### **5. Method of levy.**

- Save as otherwise provided by this Act, no passenger shall be allowed to travel by the owner in a motor vehicle unless he is issued a ticket in the prescribed form for the journey, denoting that the tax has been paid.

### **6. Keeping of accounts, [submission of returns and assessment] [Substituted by ibid Section 21].**

(1)An owner may be required to keep such accounts and to submit such returns at such intervals and to such authority as may be prescribed :[Provided that an owner who has opted to pay the tax in lump sum shall not be liable to keep accounts and to submit returns.] [Proviso added by ibid., Section 21.](2)[ & (3) Omitted.] [Sub-section (2) & (3) omitted by Act XIX of 1981](4)[ If the assessing authority is satisfied that the tax has not been correctly levied, charged and/ or paid in the prescribed manner or the owner has failed to furnish the return within the prescribed period, he shall after giving the owner a reasonable opportunity of being heard, proceed to lower the amount of tax due and recover the same.(5)The tax assessed or any other amount demanded under the Act shall be paid within 15 days of the service of notice of demand issued in the prescribed form.] [Substituted by ibid section 21.]

### **7. [ Authorities under the Act. - For carrying out the purposes of this Act, the Government shall appoint one or more persons as the Commissioners under this Act and such other persons to assist him as it thinks fit in this behalf.] [Substituted by Act VI of 1983.]**

(2)The Commissioner and the persons appointed under sub-section (1) shall exercise such powers and perform such duties as may be assigned to them under this Act.

## **8. Registration of owner.**

- No owner shall pay for hire his motor vehicle in the State unless he is in possession of a valid registration certificate as provided hereinafter.

## **9. Grant of registration certificate.**

(1) A registration certificate shall be granted in the prescribed manner to any owner applying therefor to the prescribed authority on payment of a [fee of Twenty-five rupees] [Substituted by Act XX of 1978]. (2) [Every such registration certificate shall be valid till it is cancelled or suspended.] [Substituted by Act XX of 1978] (3) No registration certificate shall be granted to any person who has not registered his motor vehicle under the [Motor Vehicles Act, Svt. 1998] [Non Motor Vehicles Act, 1988 (Central Act 59 of 1988).] and if any such registration under that Act is suspended or cancelled, any registration certificate granted under this Act shall be deemed to be suspended or cancelled as the case may be. (4) [Omitted.] [Sub-section (4) of section 9 omitted by Act XIX of 1981, Section 22] (5) If any owner, who has been granted a certificate of registration under sub-section (1) transfers, discontinues or closes his business, he shall inform the prescribed authority within thirty days of his doing so, and the said authority shall cancel the registration certificate from the date of transfer, discontinuance or closing down of the business. [(5-a) Notwithstanding anything contained in sub-section (5), if the Assessing Authority is satisfied that any owner who has been granted certificate of registration under sub-section (i) has discontinued his business he may for reasons to be recorded, cancel the certificate of registration after giving the owner a reasonable opportunity of being heard.] [Sub-section 5-a inserted by Act XIX of 1981, Section 22.] (6) (i) On the death of an owner any person claiming to be the legal representative of the deceased shall in form the [Assessing authority] [Substituted by Act No. XIX of 1981, Section 22.] of this fact within a period of thirty days. (ii) The [Assessing authority] [Substituted by Act No. XIX of 1981, Section 22.] shall thereupon after due enquiry transfer the certificate in the name of the person legally entitled to it. (7) When any owner transfers any motor vehicle, the transferee shall be liable to pay tax and penalty, if any, remaining unpaid by the transferee up to the date of transfer as if he was the registered owner, and the transferee shall not ply the said motor vehicle without getting himself registered or getting his registration certificate amended, if he is already registered

## **10. Exceptions.**

- The Government may, by general or special order and subject to specific condition, if any, [exempt either partly or in full, any person or class of persons from the operation of any of the provisions] [Substituted by Act No. XIII of 1984, Section 2.] of this Act, if in its opinion such exemption would be expedient in the public interest.

## **11. Supply of time table and table of fares and freights.**

- An owner shall, in the prescribed manner, furnish to the [Assessing authority] [Substituted by Act No. XIX of 1981, Section 22.] a table of fares of public service vehicles, a table regulating timings of

arrival and departure of motor vehicles and such other particulars connected with the business as the [Assessing authority] [Substituted by Act No. XIX of 1981, Section 22.] may, by order from time to time, require.

## **12. [Recovery of arrears of tax and other demand.] [Marginal heading substituted by Act No. XIX of 1981, Section 23.]**

(1) Any arrears of tax or penalty imposed under this Act shall be recoverable as an arrear of land revenue. (2) Notwithstanding anything contained in sub-section (i), if it is reported to the [Assessing authority] [Substituted by Act XIX of 1981, Section 22.] or an officer specially empowered in this behalf by the Commissioner that the tax is due from an owner of a motor vehicle and he has not paid the same within the time allowed to him in this behalf, a notice shall be issued to him in the manner considered feasible by that officer to appear and to show cause why the tax may not be realised from him. (3) If he appears and satisfies the officer that he had paid the tax, the proceedings will be dropped. But if he does not appear or does not show cause to the satisfaction of that officer that such tax had been paid, the officer may direct that until the tax is paid, the vehicle in respect of which the tax is due shall not ply. [A copy of such order shall be forwarded to the [Registering authority] [Words added by Act XIX of 1981, Section 23.] as defined in the [the Motor Vehicles Act, 1988 (Central Act 59 of 1988)] [Substituted 'Motor Vehicles Act, 1939' by Act No. 10 of 2018, dated 11.3.2018.], and the said authority shall, notwithstanding anything contained in [the Motor Vehicles Act, 1988 (Central Act 59 of 1988)] [Substituted 'Motor Vehicles Act, 1939' by Act No. 10 of 2018, dated 11.3.2018.], suspend the permit whereby the vehicle is allowed to ply for the period during which the owner is in default in making the payment of tax or any other amount payable under this Act. (4) An order passed ex-parte may be set aside by the officer on sufficient cause being shown in that behalf [within thirty days from the receipt of application requesting to set aside the order] [Words inserted by Act XIX of 1981, Section 23.] and after such order has been set aside the proceedings may start before the officer from the stage at which the ex-parte proceedings were taken. (5) The provisions of the Code of Civil Procedure, Svt. 1977, shall apply mutatis mutandis to the proceedings in respect of service of processes on the assessee and the [Assessing authority] [Substituted by Act XIX of 1981, Section 22.] and the officers specially empowered by the Commissioner under sub-section (2) shall have the powers of a Civil Court in respect of the summoning of witnesses and the production of documents.

**12A. [ Interest on delay in payment of tax etc. - If any amount of tax, penalty or any other sum payable under this Act, except the amount payable under this section, is not paid within the time prescribed or specified in the notice of demand, as the case may be. the person who is in default shall in addition to such tax. penalty or any other sum, pay interest at 2% per month for each month of default.**

Explanation 1. - Interest shall be charged for full month and not for a part thereof. Explanation 2. - If tax or any other amount payable under the Act is paid by cheque or draft, the date of encashment of the cheque or the draft, shall be treated to be the date of deposit of tax or such other sum.] [Section

12-A inserted by ibid Section 24.]

### **13. Power of entry and inspections.**

(1)The driver of a motor vehicle shall cause the vehicle to stop and remain stationary when required so to do by any [Assessing authority] [Substituted by Act XIX of 1981, Section 17.] in order to enable the said authority to carry out any duty imposed by or under this Act and the said authority may also enter and travel in the motor vehicle for doing so.(2)A person authorised under sub-section (i) shall wear such uniform or such other distinguishing insignia as may be prescribed, may enter and inspect any place ordinarily used by the owner for garaging a vehicle or keeping accounts of his business for the purposes of seeing or verifying whether the provisions of this Act or any rules framed thereunder are being complied with and countersign any documents during the course of such inspection.(3)The [Assessing authority] [Substituted by Act XIX of 1981, Section 17.] may, in order to ensure that any provision of this Act is not being evaded by the owner of a motor vehicle, inspect and, if necessary, seize the log book from the driver of such motor vehicle and give a temporary acknowledgement therefor to the driver until the log book is returned to him.(4)[ All accounts, registers and other documents of an owner of a motor vehicle shall at all reasonable times be open to inspection by the Commissioner, assessing authority or any other officer authorised by the Commissioner, in this behalf and the Commissioner, assessing authority or the authorised officer may sign such accounts, registers, documents and books.(5)If the commissioner, assessing authority or any authorised officer has reasons to suspect that any owner of a motor vehicle is attempting to evade payment of tax under this Act, the Commissioner, assessing authority or the authorised officer, may, for reasons to be recorded, seize such accounts, registers or other documents of the owner as may be necessary for the purpose of any proceeding under this Act and shall grant a receipt for the same. The said accounts, registers, and other documents shall not be retained by an officer other than the Commissioner for a period exceeding one month unless prior approval of the Commissioner has been obtained.(6)for the purposes of sub-section (4) and (5), the Commissioner, assessing authority or the authorised officer, as the case may be, may enter any place of business of the owner of a motor vehicle.] [Sub-section (4), (5) and (6) of section 13 inserted ibid Section 25.]

### **14. Power to seize licence.**

(1)The [Assessing authority] [Substituted by Act XIX of 1981, section 17] may, if he has reason to believe that the driver of a motor vehicle charged with any offence under this Act may abscond or otherwise avoid the service of summons, seize any licence held by such driver and forward it to the Court taking cognizance of the offence.(2)The [Assessing authority] [Substituted by Act XIX of 1981, section 17] seizing a licence under sub-section (i) shall give to the person surrendering the licence a temporary acknowledgement therefor and such acknowledgement shall authorise the holder to driver until the licence has been returned to him or the Court has otherwise ordered.(5)During the pendency of appeal, the Tribunal may for reasons.

## **15. Production of tickets.**

- A passenger shall, upon demand made during the course of or immediately before or after the journey, produce to any [Assessing authority] [Substituted by Act XIX of 1981, section 17] the ticket, voucher, or document relating to his travel. On his failure to do so he would be chargeable with twice the fare as penalty. In case of his failure to pay the amount determined it shall be recoverable from the driver of the vehicle if it is proved that he allowed the passenger to travel without a ticket for the journey

**16. [ Appeals. - [(1)] [Sub-section and inserted by Act VII of 2001.] The owner of the vehicle or any other person objecting to an order passed by the Assessing Authority other than [Regional Transport Officer] [Substituted 'Deputy Sales Tax Commissioner (Adm.)' by Act No. 10 of 2018, dated 11.3.2018.] may, appeal to the Appellate Authority or if the order is made by the [Regional Transport Officer] [Substituted 'Deputy Sales Tax Commissioner (Adm.)' by Act No. 10 of 2018, dated 11.3.2018.] to the Commissioner:**

Provided that no appeal shall be entertained unless 10% of the tax assessed, which is disputed in appeal, has been paid before filing of appeal :Provided further no such appeal shall be entertained after a period of 60 days from the date of such order unless the Appellate Authority or the Commissioner, as the case may be, is satisfied that the appellant had sufficient cause for not preferring an appeal within the said period :Provided also that the Appellate Authority or the Commissioner, as the case may be, may for reasons to be recorded in writing stay the recovery of the disputed amount of tax and penalty.(2)[ All proceedings pending before the Appellate Authority or the Commissioner, as the case may be, under sub-section (1), on the commencement of the Jammu and Kashmir Passengers Taxation (Amendment) Act, 2018 shall stand transferred to the Appellate Authority or the Commissioner, as the case may be, who may be appointed by the Government under the provisions of this Act for disposal, as if these proceedings were made or pending before these authorities.] [Added by Act No. 10 of 2018, dated 11.3.2018.]

## **16A. Appeals to the Tribunal.**

- Notwithstanding anything contained in any law for the time being in force, any person aggrieved by an order passed under section 16 may within three months from the date of such order prefer an appeal to the Tribunal.(2)The Tribunal may, after calling for and examining the relevant records and giving the parties reasonable opportunity of being heard-(a)confirm or cancel such order or pass any other order which it may deem fit, or(b)set-aside such order with the directions to pass fresh order after such enquiry as it may direct.(3)During the pendency of appeal, the Tribunal may for reasons to be recorded in writing stay the recovery of the disputed amount of tax and penalty;

## **16B. Application of Limitation Act.**

- The provisions of section 5 and section 12 of the Limitation Act, Samvat 1995 shall apply to appeals and revision filed under this Act before the Appellate Authority. Reviewing Authority or the Tribunal;

## **16C. Powers of the Tribunal.**

- In discharging functions under this Act. the Tribunal shall have the same powers as are exercisable by it under the Jammu and Kashmir General Sales Tax Act, 1962.

## **16D. Statement of case to High Court.**

- The provisions of section 12-D of the Jammu and Kashmir General Sales Tax Act, 1962 shall apply mutatis-mutandis for referring any question of law under this Act to the High Court.]

## **17. Revisions.**

(1)Commissioner may, of his own motion call for the records of any proceedings which are pending before, or have been disposed of by the Appellate Authority or any authority appointed under section 7 to assist the Commissioner for the purpose of satisfying himself as to the correctness, legality or propriety of such proceedings or of any order made therein and may pass such orders in relation thereto as he may think fit.(2)No order shall be made under this section which adversely affects the rights of a person without giving him a reasonable opportunity of being heard.(3)All cases and proceedings on applications made by the assesseees/ persons under this section and pending on the date of commencement of the Jammu and Kashmir Taxation Laws (Amendment) Act, 2001 before the Commissioner, shall stand transferred to the Tribunal for disposal as if these applications were made before the Tribunal.

## **17A. [ Penalties imposable. - If any person**

(a)fails to obtain certificate of registration as required by section 9 of the Act before plying the motor vehicle; or(b)fails to furnish any return as required by section 6 of the Act or fails to furnish it within the prescribed time; or(c)fails to deposit the tax within the prescribed period or within the period specified in the notice of demand;(d)fails to comply with the requirements of a notice issued for production of account books or other documents; or(e)obstruct the Commissioner, assessing authority or any other officer authorised by the Commissioner to enter and inspect the motor vehicle or any place of business and/ or obstruct from making seizure of accounts, registers or other documents under section 13; or(f)conceals the tax payable or furnishes incorrect particulars of tax payable in the return; or(g)furnishes wrong particulars in the application for obtaining certificate of registration of the motor vehicles; or(h)does not stop the motor vehicle and keep it stationary as required under section 13; or(i)contravenes or fails to comply with any other provision of this Act or the rules framed thereunder or any order or direction made under any provisions or rules;shall be



liable to pay a penalty of one hundred rupees or double the amount of tax involved, if any whichever is higher, if the contravention was attributable to a dishonest or malafide intention on his part.]  
[Section 17-A inserted by Act XIX of 1981.]

## **18. Offences and [Prosecution] [Substituted by Act XIX of 1981 Section 28.].**

(1)Whoever-(a)fails to pay tax due from him within the prescribed period, or Act, or(b)fraudulently evades the payment of any tax due under this Act, or(c)allows any passengers to travel in a motor vehicle without a ticket as prescribed under this Act as required by section 5, or(d)[ wilfully fails to apply for registration [x x x] [Clause (d) of Sub-section (i) of section 18, substituted by Act XIV of 1974 Section 15.] or to pay the amount of Tax or fee, or](e)fails to furnish information under section 9 (5) (6), or(f)abstracts any officer from making entry and inspection under section 13, or(g)contravenes any other provision of this Act or the rules framed thereunder any such provisions or rule not specifically provided for in this Act, shall be liable, on a subsequent conviction to a fine not exceeding twenty-five rupees for each-day of the contenance of the offices(2)No court shall take cognizance of any offence under this Act or the rules framed thereunder, except on a complaint in writing by the [Assessing authority] [Substituted by Act XIX of 1981 Section 28.] and no court inferior to that of a [judicial Magistrate] [Substituted by Act XL of 1996 for 'Magistrate'.] of the first class shall try any such offences.(3)The offence specified in sub-section (1) above shall be triable summarily.

## **19. Power to compound offences.**

(1)The [Assessing authority] [Substituted by Act XIX of 1981 Section 28] may, at any time, accept from any person, who has committed an offence under section 10, by way of money not exceeding one thousand rupees or double the amount of the tax involved, whichever is greater.(2)On payment of such sum of money as may be determined under sub-section (i), the [Assessing authority] [Substituted by Act XIX of 1981 Section 28] shall, where necessary, report to the court that the offence has been compounded and thereafter no further proceeding under section 18 shall be taken against the offender in respect of the same offence and the said court shall discharge or acquit the accused. as the case may be

**19A. [ Immunity from penalty and interest in certain cases. - Notwithstanding anything contained in this Act the Government may if it is of the opinion for reasons to be recorded in writing, that it is necessary or expedient so to do in public interest by notification grant immunity from penalty for any offence under this Act or reduce or remit interest on arrears of tax assessed by the concerned authorities subject to such conditions as it may like to impose for such period not exceeding six months, as may be specified:**

Provided that the Government may extend the period of payment of arrears on account of assessed tax accrued up to 31st March, 1997 without interest and penalty to a maximum period of 30

quarterly instalments from 1st April, 1997. This concession shall be available to those transporters who have been paying their tax dues regularly from the accounting year 1997-98, and also to those who have defaulted in the payment of tax during the years 1997-98 and 1998-99, pay the entire amount of assessed tax for the years 1997-98 and 1998-99 by 31 July, 1999. Provided further that if any transporter makes a default in payment of one single instalment on account of arrears, he shall be liable to pay the same in the next following quarter along with the instalment due for that quarter. In case of any further default, the transporter shall be liable to pay the entire amount of arrears along with the interest and penalty.] [Added by Act XV of 1999.] [Provided that the Government may, subject to such modifications and conditions as it may consider necessary, by notification in the Government Gazette, grant one time extension in the Amnesty Scheme under the first proviso to such transporters who have failed to avail the same within the stipulated time or defaulted in compliance of the terms and conditions thereto.] [Added by Act XII of 2003.]

## **20. Bar of proceedings.**

- No prosecution shall lie against any person authorised under this Act, for anything done or purporting to have done in good faith under this Act or the rules made thereunder.

## **21. Exclusion of jurisdiction of Civil Courts.**

- No Civil Court shall have jurisdiction in any matter which the Government or any [Assessing authority] [Substituted by Act XIX of 1981, Section 28.] is empowered by this Act or the rules made thereunder to dispose of or take cognizance of, and regarding the manner in which the Government or any [Assessing authority] [Substituted by Act XIX of 1981, Section 28.] exercise any powers vested in it or him by or under this Act or the rules made thereunder.

## **22. Refunds.**

- The [Assessing authority] [Substituted by Act XIX of 1981, Section 28.] shall, in the prescribed manner, refund to a registered owner, applying in this behalf, any amount of tax paid by such owner in excess of the amount due from him under this Act.

**22A. [ Rectification of mistake. - (1) The Commissioner, Appellate Authority, Assessing authority or any authorised officer may, either on his own motion or on an application, at time within four years from the date of any order passed by him, rectify any mistake apparent on the face of any order made by him :**

Provided that no such rectification which has the effect of enhancing the demand or reducing the refund shall be made unless the affected person is given a reasonable opportunity of being heard. (2) Where such rectification has the effect of enhancing the demand, the assessing authority shall serve on the affected person a fresh notice of demand for the extra amount of demand] [Section 22-A inserted by ibid, Section 29.].

## **23. Power to make rules.**

(1)The Government may make rules, consistent with this Act, for securing the payment of the tax and generally for the purpose of carrying into effect the provisions of this Act.(2)In particular and without prejudice to the generality of the foregoing power, the Government may make rules

- (a)prescribing the manner in which and the intervals and the places at which tax shall be paid under section 3 and section 4;
- (b)prescribing the authority or authorities for the purpose of carrying out any function under any of the provisions of this Act;
- (c)prescribing the forms of tickets and receipts under section 5;
- (d)prescribing the manner and payment of [tax, penalty or any other amount payable under the Act.] [Substituted by Act XIX of 1981]
- (e)prescribing the manner of table of fares under section 11;
- (f)prescribing the manner in which appeals against assessment may be preferred;
- (g)prescribing the manner in which revision application may be preferred;
- (h)prescribing the manner in which refund under section 22 shall be made;
- (i)to provide for any other matter for which rules can be or may be prescribed.