

The M.P. Motoryan Karadhan Adhiniyam, 1991

MADHYA PRADESH

India

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Act 25 of 1991

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The M.P. Motoryan Karadhan Adhiniyam, 1991M.P. Act No. 25 of 1991Statement of objects and reasons. - Motor vehicle tax is levied under the Madhya Pradesh Motor Vehicle Taxation Act, 1947 on all vehicles used or kept for use in Madhya Pradesh. In addition, "additional tax" is levied on passenger vehicles under separate provisions of the said Act. Under the Madhya Pradesh Motor Vehicles (Taxation of Goods) Act, 1962, goods tax is levied on goods carriages.² With a view to rationalising and simplifying taxation on motor vehicles, the following objects are sought to be achieved through this Bill,-(i) Multiplicity of taxes on motor vehicles viz. "motor vehicle tax", "goods tax", and "additional tax" is being abolished by integrating all leviable taxes under the head "motor vehicle tax".(ii) Tax rates for different categories of vehicles have been rationalised and rounded off to make calculation of tax amount and its payment simpler.(iii) Certain new classes of vehicles, such as private service vehicles, educational institution buses have been introduced in the Motor Vehicles Act, 1988. The present Taxation Act does not provide tax rates for such classes of vehicles. The proposed Bill provides for separate tax rates for these new classes of vehicles.(iv) The population of non-transport vehicles such as motor cycles, scooters, cars etc. is 80% of the total registered vehicles in the State and their owners have to repeatedly visit the Regional Transport Offices to deposit tax and get registration papers updated, States adjoining Madhya Pradesh namely Maharashtra, Gujarat, Rajasthan, Andhra Pradesh, Uttar Pradesh as also in the Union Territory of Delhi have introduced compulsory life time tax on motor cycles, scooters, cars etc. Following the tax system of these States, a compulsory life time tax is being proposed on non-transport vehicles. At present payment of life time tax is optional under the Madhya Pradesh Motor Vehicle Taxation Act, 1947. The proposed compulsory arrangement will, in addition to giving facility to the owner of Motor Vehicles, reduced the workload of the Regional Transport Offices.(v) With a view to curbing the tendency to evade the payment of tax on motor vehicles, suitable provisions have been incorporated in the Bill for the payment of tax in advance subsequently and for appropriate refunds for periods of non-use.[Dated 21st September, 1991]Received the assent of the Governor on the 21-9-1991, assent first published in the "Madhya Pradesh Gazette (Extraordinary)" dated the 27-11-1991.

1. Short title, extent and commencement.

(1) This Act may be called the Madhya Pradesh Motoryan Karadhan Adhiniyam, 1991. (2) It extends to the whole of Madhya Pradesh. (3) It shall [come into force on such date] [w.e.f. 1-1-1992.] as the State Government may by notification appoint.

2. Definitions.

- In this Act, unless the context otherwise requires :- (a) "Taxation Authority" means an officer appointed by the State Government as such for the purposes of this Act; (b) "Owner" means the person in whose name a motor vehicle is registered under the Motor Vehicles Act, 1988 (No. 59 of 1988), and includes :- (i) a person having possession or control of a motor vehicle for the time being; (ii) a person responsible for the management of business of such owner; and (iii) in case of a transport vehicle covered by a permit the holder of permit or a person or persons, who have acquired a right of succession to the possession of the vehicle and to the permit under the Motor Vehicles Act, 1988 (No. 59 of 1988); (c) "Tax" means a tax leviable under this Act; (d) "Year" means the financial year; "half year" means the first six months or the second six months of the year; and "quarter" means the first three months or the second three months of the half year; (e) the words and expressions used but not defined in this Act shall have the meanings assigned to them in the Motor Vehicles Act, 1988 (No. 59 of 1988).

3. Levy of tax on Motor Vehicles.

(1) A tax shall be levied on every motor vehicle used or kept for use in the State at the rate specified in the First Schedule: [Provided that the lifetime tax on every motor vehicle shall be levied at the rates specified in the second Schedule] [Substituted by M.P. Act No. 1 of 2005 (w.e.f. 5-1-2005).] : Provided further that in respect of a motor vehicle passing through the State from a manufacturer to a dealer under a temporary certificate of registration for a period not exceeding one month, the rate of tax shall be one third of the tax payable for a quarter. (2) A Transport Vehicle of which the certificate of registration is current, shall, for the purposes of this Act, be presumed to have been in use or kept for use, notwithstanding the expiry of the certificate of fitness in case of such transport vehicle.

4. Tax payable by dealer or manufacturer.

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

5. Payment of tax.

(1)The tax levied under this Act shall be paid in advance by the owner of the motor vehicle, at his choice, quarterly, half yearly or annually on a token to be obtained by him for that quarter, half year or year, within fifteen days from the commencement of the quarter, half year or year, as the case may be. Tax for a half yearly token shall not exceed twice and tax for an annual token shall not exceed four times the tax for a quarterly token :Provided that the tax shall be paid in respect of a motor vehicle used or kept for use for any period expiring on the last day of a quarter and not exceeding two months, at two thirds of the quarterly tax or one-third of such tax accounting to the period exceeds or does not exceed one month :Provided further that whenever the rates of tax specified in the First Schedule are enhanced and the owner of a motor vehicle becomes liable to pay the tax at the enhanced rate, then such owner shall deposit the difference of amount of tax at the time of payment of tax for the subsequent period in respect of that motor vehicle :[Provided also that the tax levied in respect of a stage carriage, plying on a route other than a city route or a contract carriage other than a motor cab shall be paid in advance monthly, quarterly, half yearly or annually within ten days from the beginning of the month, quarter, half year or year, its the case may be.] [Inserted by M.P. Act No. 26 of 1991.](2)Notwithstanding anything contained in sub-section (1), the tax levied under the first proviso to sub-section (1) of Section 3 shall be for the life time of the motor vehicle and shall be paid in advance in lump-sum by the owner :Provided that-(i)in case of a motor vehicle specified in the first proviso to sub-section (1) of Section 3 registered in Madhya Pradesh, the total amount of tax paid prior to the commencement of this Act shall be deducted from the amount of life time tax specified in the Second Schedule;(ii)in case of motor vehicle specified in first proviso to sub- section (1) of Section 3 registered in any other State and brought into the State of Madhya Pradesh, an amount of tax that ought to have been paid under First Schedule had the vehicle been originally registered and used in Madhya Pradesh, till the date of payment of life time tax, shall be deducted from the amount of life time tax specified in the Second Schedule. The owner of such vehicle shall furnish "No Dues Certificate" issued by the Taxation Authority of that State :Provided further that the maximum amount deductible under cause (i) or (ii) of the first proviso shall not in any case exceed fifty percent of the amount of life time tax specified in the Second Schedule ;Provided also that in case the tax in respect of motor vehicles referred to in the first proviso to sub-section (1) of Section 3 has already been paid prior to the commencement of this Act, the life time tax shall be levied after the expiry of the period for which the tax was so paid and such tax shall be paid within one month from the date of the expiry of the said period.

6. Bar of imposition of tax by any local authority.

- Notwithstanding anything contained in any other enactment for the time being in force no local authority shall, after the commencement of this Act, impose or enhance a tax, toll or licence fee in respect of a motor vehicle and if any local authority has imposed such tax, toll or licence fee since before the first day of April 1942 and the same is still in force at the commencement of this Act, any person who is liable to pay such tax, toll or licence fee to such authority shall be deemed to have paid it.

7. Grant to local authorities.

(1)The State Government shall at the close of each financial year make to every cantonment board, municipal committee and notified area committee which was imposing tax, toll or licence fee in respect of motor vehicle, before the 1st day of April, 1942 a grant of the same as was being paid (o such board, committee immediately before the commencement of this Act :Provided that no sum shall be payable to a Cantonment Board unless it agrees not to recover any tax, toll or licence fee in respect of motor vehicle.(2)Any sum payable under sub-section (1) shall be charged on Consolidated Fund of the Slate.

8. [Filing of declaration and determination of tax payable. [Substituted by M.P. Act No. 10 of 1993 (w.e.f. 10-10-1992).]

(1)Every owner, who is liable to pay the tax under this Act shall file a declaration with the Taxation Authority together with the proof of the payment of the tax which he appears to be liable to pay in respect of such vehicle in such form and within such time as may be prescribed.(2)When any motor vehicle in respect of which lax has been paid is altered in such a manner as lo cause the vehicle to become a motor vehicle in respect of which higher rate of tax is payable, the owner of such vehicle shall file an additional declaration with the Taxation Authority together with the certificate of registration and the proof of the payment of difference of tax which the appears to be liable to pay in respect of such vehicle, in such form and within such time as may be prescribed.(3)On receipt of the declaration under sub-section (1) or the additional declaration under sub-section (2) as the case may be, the Taxation Authority shall, after making such enquiry as it deems fit and after giving to the owner an opportunity of being heard, determine, by an order in writing, the tax payable by the owner and intimate the same to him in such form and within such time as may be prescribed.(4)Where the owner fails to file a declaration required under sub-section (1) or (2) the Taxation Authority may, on the basis of information available with it and after giving to the owner an opportunity of being heard, by an order in writing, determine the amount of lax payable by such owner suo-motu and intimate the same to him in such form and within such time as may be prescribed.(5)On determination of the tax payable under sub-section (3) or (4) as the case may be, by the Taxation Authority, the difference of the amount of tax payable and the amount of tax paid shall as the case may be, be paid by or refunded to the owner in a manner applicable to the payment or refund of tax under this Act and rules.(6)Where the owner files a false declaration the taxation authority shall, alter giving the owner an opportunity of being heard, by an order in writing, impose a penalty not exceeding twice the amount of tax determined under sub-section (3).Explanation. - "Alteration in a motor vehicle" includes an acquisition, surrender or non-use of or any change in a permit by which the vehicle is covered.]

9. Production of certificate of insurance before the taxation authority.

- Every owner shall, at the time of filing of declaration under Section 8, produce before the Taxation Authority a valid certificate of insurance in respect of the motor vehicle which complies with the requirements of Chapter XI of the Motor Vehicles Act, 1988 (No. 59 of 1988).

10. Manner of payment of tax.

- Payment of every amount due under this Act, if it exceeds Rupees two hundred and fifty shall be made by production before the Taxation Authority, of a demand draft obtained from any Scheduled Bank as defined in the Reserve Bank of India Act, 1934 (No. 2 of 1934) to the value for which payment is required or in such other manner as may be prescribed.

11. General exemption from levy of tax.

(1) No tax shall be leviable on any motor vehicle used or kept for use by a Municipal Corporation, Municipal Council, Notified Area Committee, Cantonment Board or Special Area Development Authority, solely for the purpose of conservancy and fire extinguishing or as ambulance, and any motor vehicle owned by the State Government. (2) No tax shall be leviable on any motor vehicle used or kept for use solely for the purpose of agriculture. Explanation. - For the purpose of sub-section (2) Tractor-Trailer combination belonging to a bonafide agriculturist used for transportation of-(i) agricultural produce grown on the land cultivated personally; or (ii) any material required for the purpose of agriculture, between the land cultivated personally and his place of residence, godown or any market place of such agricultural produce or such material shall be deemed to be used solely for the purposes of agriculture but any other motor vehicle used for transporting agricultural produce shall not be deemed to be used solely for the purposes of agriculture. Explanation (II). - For the purposes of explanation (I) the expressions "bonafide agriculturist" to cultivate personally" and "agriculture" shall have the meanings assigned to them in Madhya Pradesh Land Revenue Code, 1959 (No. 20 of 1959).

12. Grant of token.

(1) Where a tax in respect of a motor vehicle is paid by any person for a particular period or if no such tax is payable therefor, the Taxation Authority shall.-(a) grant to such person a token in such form as may be prescribed to use the motor vehicle in the State during the said period; and (b) record in the certificate of registration of motor vehicle that the tax has been paid or that no tax is payable, in respect of the motor vehicle for the said period; Provided that where a life time tax is payable under this Act, payment of such tax by any person shall be recorded in the certificate of registration and no token shall be granted to such person. (2) Every token granted under sub-section (1) shall be valid throughout the State. (3) No motor vehicle shall be used in the State at any time unless a token permitting its use during such time has been obtained and displayed on the vehicle and whoever fails to do so shall be punishable with a fine which may extend to fifty rupees.

13. [Penalty for failure to pay tax. [Substituted by M.P. Act No. 1 of 2005 (w.e.f. 5-1-2005).]

- If the tax due in respect of any motor vehicle has not been paid as specified in Section 5, the owner shall, in addition to the payment of tax due, be liable to a penalty at the rate of 4 per cent of the unpaid amount of tax for the default of each month or part thereof, the penalty shall not exceed

twice the unpaid amount of tax :Provided that if the lifetime tax under this Act has not been paid, the owner shall, in addition to the payment of tax due, be liable to a penalty at the rate of one-tenth of the lifetime tax for the default of each year or part thereof but not exceeding the lifetime tax payable under the first proviso to sub-section (1) of Section 3.]

14. Refund of tax.

(1)Where-(i)the tax for any motor vehicle has been paid for any [month, quarter, half year or year] [Substituted by M.P. Act No. 10 of 1993 (w.e.f. 10-10-1992).] and the motor vehicle has not been used during the whole of that [month, quarter, half year or year] [Substituted by M.P. Act No. 10 of 1993 (w.e.f. 10-10-1992).] or a continuous part thereof not being less than one month and written intimation of such non-use has been given in the prescribed form to the Taxation Authority in the manner prescribed prior to the commencement of the period of such non-use; or(ii)the vehicle has been so altered as to entitle the owner to the refund of a portion of tax already paid, a refund of the tax shall be payable at such rates and subject to such condition as may be prescribed :[Provided that if for reasons to be prescribed by the State Government, it has not been possible to operate a public service vehicle covered by a regular permit on the route, the refund of tax may be made for a period less than a month to such extent and on such terms and conditions as may be prescribed.] [Inserted by M.P. Act No. 26 of 1991.](2)Where the life time tax has been paid under the first proviso of sub-section (1) of Section 3 in respect of a motor vehicle specified therein, the owner shall be entitled to a refund of the balance amount of life time tax after deducting the amount of tax that would have been payable under First Schedule if he proves to the satisfaction of the Taxation Authority that such motor vehicle has been-(a)permanently removed out of the State and it has been brought on the record of the Taxation Authority of any other State; or(b)destroyed or rendered permanently incapable of use and its certificate of registration has been cancelled under the Motor Vehicles Act, 1988 and such motor vehicle has not been used in the State; or(c)converted or used as a transport vehicle and the owner of such a motor vehicle has become liable to pay tax as applicable to such transport vehicle under sub-section (1) of Section 3.(3)If the refund entitled under sub-section (2) is not made within one month of making an application for refund alongwith the required proof, the owner shall be entitled to receive interest on the amount of refund at such rate as the State Government may from time to time, by notification, specify.

15. Recovery of tax, penalty with interest.

(1)Where any owner fails to pay tax under this Act or the penalty or both the Taxation Authority shall serve on such owner a notice in the form prescribed for the sum payable to the State Government.(2)Any, tax, penalty or interest under this Act may be recovered in the same manner as arrears of land revenue.(3)The tax shall be the first charge on the vehicle in respect of which it is due as also on its accessories and such motor vehicle and the accessories thereof may be attached and sold for the recovery of tax, penalty or interest under the appropriate law relating to the recovery of land revenue.

16. Power of entry, seizure and detention of Motor Vehicles in case of non-payment of tax.

(1)The Taxation Authority or any other officer, authorised by the State Government in this behalf, may at all reasonable lime enter into and inspect any motor vehicle or premises where he has reason to believe that a motor vehicle is kept for the purpose of verifying whether the provisions of this Act or any rules made thereunder are being complied with :Provided that no officer shall he authorised under this sub-section with respect to motor cycles and motor cars.(2)Any person driving a motor vehicle in any public place shall, on being so required by the Taxation Authority or any officer authorised in this behalf by the State Government, produce-(a)the certificate of registration;(b)the token in evidence of the payment of tax; and(c)the certificate of insurance relating to the use of the vehicle and shall keep such vehicle stationary for such time as may be required by such authority or officer to satisfy himself that the tax in respect of such motor vehicle has been paid :Provided that in the case of a motor vehicle other than a transport vehicle; the certificates so required shall be produced for inspection within such period and in such manner as may be prescribed under sub-section (4) of Section 130 of the Motor Vehicles Act, 198S.(3)The Taxation Authority or any officer authorised by the State Government in this behalf may if it he has reason to believe that a motor vehicle has been or is being used without payment of tax, penalty or interest due, seize and detain such motor vehicle and for this purpose take or cause to be taken any step as may be considered proper for the temporary safe custody of such motor vehicle and for the realisation of tax due.(4)[Where a motor vehicle has been seized and detained under sub-section (3), the owner or the person in charge of such vehicle may apply to the taxation Authority or any officer authorised in this behalf by the Stale Government together with the relevant documents for the release of the vehicle and if such authority or officer after verification of such documents, is satisfied that no amount of tax is due in respect of that vehicle, may be an order in writing release such vehicle.] [Inserted by M.P. Act No. 10 of 1993 (w.e.f. 10-10-1992).](5)[Where a motor vehicle has been seized and detained under sub-section (3), the Court taking cognizance of the offence shall not release such vehicle.(6)Subject to the provisions of sub-section (8), where, the taxation authority upon receipt of report about the seizure of the vehicle under sub-section (3) is satisfied that the owner has committed offence under Section 66 read with Section 192-A of the Motor Vehicle Act, 1988 of plying Vehicle without permit and he may by order in writing and for reasons lo be recorded confiscate the vehicle seized under said sub-section. A copy of order of confiscation shrill be forwarded without any undue delay to the Transport Commissioner.(7)No order of confiscating any vehicle shall be made under sub-section (6) unless the Taxation Authority,-(a)sends an intimation in the form prescribed about initiation of proceedings for confiscation of vehicle to the Magistrate having jurisdiction to try the offence on account of which the seizure has been made;(b)issues a notice in writing to the person from whom the vehicle is seized and lo the registered owner;(c)affords an opportunity to the persons referred to in clause (b) of making a representation within such reasonable time as may be specified in the notice against the proposed confiscation; and (d) gives to the officer effecting the seizure and the person or persons to whom notice has been issued under clause (b), a hearing on date to he fixed for such purpose.(8)No order of confiscation, under sub-section (6), of any vehicle shall be made if any person referred to in clause (b) of sub-section (7) proves to the satisfaction of the Taxation Authority that such vehicle was used under valid documents required under the Act.] [Inserted by M.P. Act No. 27 of 1999 (w.e.f. 15-2-2000).]

17. General provisions of punishment for offence.

- Whoever, contravenes any provision of this Act, or of any rules made thereunder shall, be punishable for the first offence with fine which may extend to one hundred rupees and for any second or subsequent offence with fine which may extend to three hundred rupees.

18. Officers to be public servants.

- All officers acting under this Act shall be deemed to be public servants within the meaning of Section 21 of the Indian Penal Code, 1860 (No. 45 of 1860).

19. Bar of suit or other proceedings.

- No suit or other proceedings shall lie in a Civil Court in regard to any matter for which provision is made in this Act or the rules made thereunder and no prosecution, suit or other proceedings shall lie against any public servant for anything done or intended to be done in good faith under this Act or any rule made thereunder.

20. Appeal.

- Any person, - (a) aggrieved by an order made for levy of tax or for penalty imposed under Section 13, or (b) aggrieved by the seizure of motor vehicle made under Section 16, or (c) aggrieved by any order passed under this Act, may, within the prescribed time and in the prescribed manner appeal to the prescribed authority, who shall, after giving such person and the Taxation Authority an opportunity of being heard, dispose of the said appeal and the decision thereon shall be final: Provided that no appeal shall be entertained unless the amount of tax and penalty levied, in respect of which the appeal has been preferred has been paid.

20A. [Appeal against order of confiscation. [Inserted by M.P. Act No. 27 of 1999 (w.e.f. 15-3-2000).]

(1) Any person aggrieved by an order of confiscation may, within thirty days of the order or if fact of such order has not been communicated to him, within thirty days of the date of knowledge of such order; prefer an appeal in writing accompanied by such fee and payable in such form as may be prescribed, and by certified copy of order of confiscation to the Appellate Authority. Explanation. - The time requisite for obtaining certified copy of order of confiscation shall be excluded while computing period of thirty days referred to in the sub-section. (2) The Appellate Authority shall send intimation in writing of lodging of appeal to the Taxation Authority. (3) The appellate authority may pass such order of interim nature for custody, or disposal if necessary of the confiscated vehicle as may appear to be just in the circumstances of the Case. (4) On the date fixed for hearing of the appeal or on such date to which the hearing may be adjourned, the appellate authority shall peruse the record and hear the parties to the appeal if present in person, or through a legal practitioner and shall thereafter proceed to pass as order of confirmation, reversal or modification of the order of

confiscation.(5)The appellate authority may also pass such orders of consequential nature, as it may deem necessary.(6)Copy of final order or of order of consequential nature, shall be sent to the Taxation Authority for compliance.

20B. Revision before Court of Session against order of Appellate Authority.

(1)If the owner of a vehicle aggrieved by final order or by order of consequential nature passed by the Appellate Authority in respect of confiscated vehicle, he may within thirty days of the order sought to be impugned, submit a petition for revision to the Court of Session only on a point of law within the Session division where the headquarters of the Appellate Authority are situate.Explanation. - In computing the period of thirty days under this sub-section, the time requisite for obtaining certified copy of order of Appellate Authority shall be excluded.(2)The Court of Session may confirm, reverse or modify any final order or an order of consequential nature passed by the Appellate Authority.(3)Copies of the order passed in revision shall be sent to the Appellate Authority and to the Taxation Authority for compliance or for taking such further action as may be directed by such Court.(4)For entertaining, hearing and deciding a revision under this section, the Court of Session shall, as far as may be, exercise the same powers and follow the same procedure as prescribed for hearing and deciding a revision under the Code of Criminal Procedure, 1973 (No. 2 of 1974).

20C. Bar to jurisdiction of Court etc. under certain circumstances.

- Notwithstanding anything to the contrary contained in this Act or any law for the time being in force but subject to the provisions of sub-section (3) of Section 20-A, no Court, Tribunal or Authority (other than the Taxation Authority) shall have jurisdiction to make order with regard to possession, delivery or disposal of vehicle regarding which proceedings for confiscation are initiated under sub-section (6) of Section 16.]

21. Power of State Government to exempt from tax.

- [(1) The State Government may, by notification, and subject to such restrictions and conditions as may be specified therein exempt in whole or in part any motor vehicles or class of motor vehicles from the payment of tax, penalty and interest from such date as may be specified in the notification.] [Substituted by M.P. Act No. 2 of 2003.](2)Any notification issued under this section may be rescinded at any time and on such rescission the notification shall cease to be in force. A notification rescinding an earlier notification shall have prospective effect.(3)Every notification issued under sub-section (I) shall be laid on the table of the Legislative Assembly and the provisions of Section 24-A of the Madhya Pradesh General Clauses Act, 1957 (No. 3 of 1958) shall apply thereto as they apply to a rule.

22. Maintenance of demand and recovery register of tax.

- Each taxation Authority shall maintain such registers and records as may be prescribed.

23. Power to amend the Schedule.

- [(1) The State Government may, by notification, amend the items and rates of tax specified in the Schedules and thereupon the said Schedules shall stand amended accordingly :Provided that no notification shall be issued under this sub-section without giving in the Official Gazette such previous notice as the State Government may consider reasonable of its intention to issue such notification.] [Substituted by M.P. Act No. 1 of 2005 (w.e.f. 5-1-2005).](2)Every notification issued under sub-section (1) shall, as soon as may be after it is issued, be laid on the table of the Legislative Assembly and the provisions of Section 24-A of the Madhya Pradesh General Clauses Act, 1957 (No. 3 of 1958) shall apply thereto as they apply to a rule.

24. Power to make rules.

(1)The Government may make rules for the purposes of carrying into effect the provisions of this Act.(2)In particular and without prejudice to the generality of the foregoing powers such rules may provide for all or any of the following matters namely :-(a)[the form of declaration and the time within which declaration shall be filed under sub-section (1) or (2) of Section 8 and the form in which and the time within which the intimation of determination of tax shall be given under sub-section (3) or (4) of Section 8;] [Substituted by M.P. Act No. 10 of 1993 (w.e.f. 10-10-1992).](b)the manner in which the payment of tax shall be made under Section 10;(c)the form of token which shall be granted under clause (a) of sub-section (1) of Section 12;(d)[x x x] [Omitted by M.P. Act No. 2 of 2003.](e)[x x x] [Omitted by M.P. Act No. 2 of 2003.](f)the form and manner in which, the rates at which the conditions subject to which the refund shall be made under sub-section (1) and the rate of interest payable under sub-section (3) of Section 14;(g)the form in which the notice shall be served under sub-section (1) of Section 15;[(g-i) the form of intimation to the Magistrate under clause (a) of sub-section (7) of Section 16;] [Inserted by M.P. Act No. 27 of 1999.](h)the time within which, the manner in which and the authority to which appeal may be preferred under Section 20;(i)the manner in which the register shall be maintained under Section 22;(j)any other matter which is to be or may be prescribed.

25. Power to remove difficulties.

(1)If any difficulty arises in giving effect to the provisions of this Act, the State Government may, by order published in the Official Gazette, make such provisions, not inconsistent with the provisions of this Act as appears to it to be necessary or expedient for removing the difficulty.(2)Every order made under this section shall as soon as may be after it is made, be laid on the table of the Legislative Assembly.

26. Repeal and savings.

(1)The Madhya Pradesh Motor Vehicles Taxation Act, 1947 (No. VI of 1947) and the Madhya Pradesh Motor Vehicles (Taxation of Goods) Act, 1962 (No. 19 of 1962) (hereinafter in this section referred to as the repealed enactments) are hereby repealed.(2)Notwithstanding the repeal of the

Acts specified in sub-section (1) any notification, rule, order notice, certificate or token issued, of any appointment or declaration made or exemption granted or any forfeiture cancellation or any other thing done, or any other action taken under the repealed enactments, in force immediately before such commencement shall, as far as it is not inconsistent with the provisions of this Act be deemed to have been issued, made, granted, done or taken under the corresponding provisions of this Act. First Schedule (See sub-section (1) of Section 3)

Class of Motor Vehicle	Rate of Quarterly tax for Motor Vehicles	
(1)	(2)	
I.	Motor Cycle:	Rs.
	the unladen weight of which-	
	(a) does not exceed 70 kilograms	18
	(b) exceeds 70 kilograms whether used for drawing a trailer or not	28
II.	MOTORCAR:	
	the unladen weight of which-	
	(a) does not exceed 800 kgs.	64.00
	(b) exceeds 800 kgs. but does not exceed 1600 kgs.	94
	(c) exceeds 1600 kgs. but does not exceed 2400 kgs.	112
	(d) exceeds 2400 kgs. but does not exceed 3200 kgs.	132
	(e) exceeds 3200 kgs.	150
	Tax for each trailer the unladen weight of which-	
	(a) does not exceed 1000 kgs.	28
	(b) exceeds 1000 kgs.	66
III.	Invalid Carriage :	9
IV.	Public Service Vehicle	
	Motor vehicle plying for hire or reward and used for transport of passengers-	[Per seat]
	(a) [Vehicle permitted to carry not more than three passengers (Motor cycle/Auto Rickshaw); [Substituted by M.P. Act No. 11 of 1997]	Rs. 40.00 per seat per quarter.
	(b) [Vehicle permitted to carry more than 3 passengers but not more than 6 passengers (excluding driver); [Substituted by M.P. Act No. 6 of 2006]	Rs. 150 per seat per quarter or life time tax at the rate of-
		(i) 7 per cent of the cost of the new vehicle,
		(ii) 2 per cent of the cost of the other vehicle on

which lifetime
tax has already
been paid]

(c) Vehicle permitted to carry more than six passengers andplying as Stage Carriage/Contract Carriage on city routes/onadjacent areas as notified by the State Government-

(i) inrespect of vehicle permitted to ply as Express Service, for everypassenger which the vehicle is permitted to carry;

Rs. 80.00 per seat
per quarter.

(ii) inrespect of vehicle permitted to ply as ordinary service, forevery passenger which the vehicle is permitted to carry;

Rs. 60.00 per seat
per quarter;]

(d) [Vehicles permitted to carry more than six passengersplying as stage carriage on routes other than city routes-] [Substituted by M.P. Act No. 13 of 1995 (w.e.f. 10-5-1995)]

(1) Inrespect of Vehicles permitted to ply as air conditioned serviceor deluxe or express service for every passenger which thevehicle is permitted to carry and where the total distancepermitted to be covered by the service in a day-

(i) does not exceed 100 kms.

(a) forair-conditioned/deluxe service

Rs.[250] [Substituted by
M.P. Act No. 9 of 2001]per
seat per month

(b) forexpress service

Rs.[200] [Substituted by
M.P. Act No. 9 of 2001]per
seat per month

(ii) thereafter for each 10 kms. or part thereof-

(a) for airconditioned/deluxe service

Rs. 20 per seat per month

(b) forexpress service

Rs. 15 per seat per month

(2) In respect of vehicles permitted to ply as ordinaryservice for every passenger which the vehicle is permitted tocarry and where the total distance permitted to be covered by avehicle in a day-

(i) does not exceed [100] kms.

[Rs. 160] [Substituted by
M.P. Act No. 9 of 2001]per
seat per month

(ii) thereafter for each 10 kms.

Rs. 10 per seat per month

(3) In respect of vehicles of other State permitted to ply asair conditioned service/deluxe or express services for everypassenger

which the vehicle is permitted to carry and where the permit countersigned-

(i) under the reciprocal agreement

(a) for air-conditioned/deluxe service

Rs. 20 for each 10 kms. or part thereof per seat per month.

(b) for express service

Rs. 15 for each 10 kms. or part thereof per seat per month.

(ii) without a reciprocal agreement-

(a) for air-conditioned/deluxe service

Rs. [40 per seat per month] [Substituted by M.P. Act No. 9 of 2001] plus Rs. 20 for each 10 kms. or part thereof per seat per month.

(b) for express service

Rs. [40 per seat per month] [Substituted by M.P. Act No. 9 of 2001] plus Rs. 15 for each 10 kms. or part thereof per seat per month.

(4) In respect of Vehicles of other State permitted to ply as ordinary service for every passenger which the vehicle is permitted to carry and where the permit is countersigned-

(i) Under a Reciprocal Agreement

Rs. 10 per each 10 kms. or part thereof per seat per month

(ii) Without a Reciprocal agreement

[Rs. 40] [Substituted by M.P. Act No. 9 of 2001] per seat per month plus Rs. 10 for each 10 kms. or part thereof per seat per month.

(e) [Vehicle permitted to carry more than six passengers and kept as:- [Substituted by M.P. Act No. 15 of 2000]

(1) Reserve Stage Carriage :-

(i) for Ordinary Bus

Rs. 160.00 per Seat per Month.

(ii) for Express Bus

Rs. 180.00 per Seat per Month.

	(iii) for Air Conditioned Deluxe	Bus Rs. 230.00 per Seal per Month.
	(iv) [for sleeper bus/coach [Substituted by M.P. Act No. 1 of 2005 (w.e.f. 5-1-2005)]	Rs. 230.00 per seat per month.]
(2) Omni bus (used) as Transport vehicle/passenger transportvehicle :-		
	(i) for Ordinary' Bus	Rs. 160.00 per Seat per Month.
	(ii) for Express Bus	Rs. 180.00 per Seat per Month.
	(iii) for Air Conditioned Deluxe Bus	Rs. 230.00 per Seat per Month.]
(iv) [forsleeper bus/coach [Inserted by M.P. Act No. 1 of 2005 (w.e.f. 5-1-2005)]	Rs. 230.00 per Seat per Month.]	
(f) Contract carriage-		
(1) [Vehicles permitted to carry more than six passengers andplying as contract carriage covered by All India Tourist Permitissued by the Madhya Pradesh State under sub-section (9) ofSection 88 of the Motor Vehicles Act, 1988,- [Substituted by M.P. Act No. 6 of 2006]		
(a) formaxicab vehicle having seating capacity exceeding 6 and up to 12(excluding driver)-	Rs. 150 per seal per month or life lime lax at the rate of-	
		(i) 10 per cent of the cost of the new vehicle;
		(ii) 5 per cent of the cost of the other vehicles of whichlife time tax has already been paid;
(b) forvehicles having more than 12 seats (excluding driver)	Rs. 800 per seat per month.]	
(2) [Vehicle permitted to carry more than six passengers andplying within the State as contract Carriage for each seat(excluding the driver) which the vehicle is permitted lo carry-] [Substituted by M.P. Act No. 23 of 1998 (w.e.f. 1-9-1998)]		

(i) for maxicab Vehicle having seating capacity exceeding 6 and upto 12 (excluding driver) [Rs. 300/- per seat per quarter]
[Substituted by M.P. Act, No. 15 of 2000]

(ii) for Vehicle having more than 12 seats (excluding driver)-

(a) for ordinary bus Rs. 500.00 per seat per month.

(b) for Air Conditioned Bus/Deluxe Bus Rs. 600.00 per seat per month.

(3) [Vehicle permitted to carry more than 6 passengers and plying as contract carriage covered by All India Tourist Permit issued by other State under sub-section (9) of Section 88 of the Motor Vehicles Act, 1988, for each seat (other than the driver) which the vehicle is permitted to carry, till the vehicle remains in the Madhya Pradesh, -
[Substituted by M.P. Act No. 6 of 2006]

(i) for air-conditioned vehicle Rs. 50 per seat per day;
Rs. 40 per seat per day.]

(ii) for non air-conditioned vehicle

(4) [Vehicle permitted to carry more than 6 passengers and plying as contract carriage on special permit granted under sub-section (8) of Section 88 of the Motor Vehicles Act, 1988 by the other States for each seat (other than the driver) which the vehicle is permitted to carry, till the vehicle remains in the Madhya Pradesh, - [Substituted by M.P. Act No. 6 of 2006]

(i) for air-conditioned vehicle Rs. 50 per seat per

	day; Rs. 40 per seat per day.]
(ii) for non air-conditioned vehicle	
(5) Vehicles permitted to carry more than six passengers and plying as contract carriage on special permit granted under sub-section (8) of Section 88 of the Motor Vehicles Act, 1988 for each seat (other than the driver which the vehicle is permitted to carry).	[50 paise)] [Substituted by M.P. Act No. 15 of 2000] for ordinary bus and [one rupee] [Substituted by M.P. Act No. 15 of 2000] for deluxe/air conditioned bus per seat per 10 kms. or part thereof for the entire distance to be covered in accordance with the conditions of the permit in addition to tax paid under clause (c), (d), (e) or (f) (2) as the case may be.
(6) Vehicles permitted to carry more than six passengers and plying as contract carriage on temporary permit granted under clause (a) of sub-section (1) of Section 87 of the Motor Vehicles Act, 1988 for each seat (other than the driver which the vehicle is permitted to carry).	[50 paise] [Substituted by M.P. Act No. 9 of 2001] for ordinary bus and [one rupee] [Substituted by M.P. Act No. 9 of 2001] for deluxe/air-conditioned bus per seat per 10 kms. or part thereof for the entire distance to be covered in accordance with the conditions of the permit, in addition to tax paid under clause (c), (d), (e) or (1) (2) as the case may be.]
(7) [Vehicle permitted to carry more than six passengers and plying as contract carriage on a temporary permit granted under clause (a) of sub-section (1) of Section 87 of the Motor Vehicles Act, 1988 by the other State for each seat (excluding driver) which the vehicle is permitted to carry- [Substituted by M.P. Act No. 23 of 1998 (w.e.f. 1-9-1998)]	
(i) for ordinary bus	In addition to the Tax payable under sub-item (e) Rs. 7.00 per seat per day;
(ii) for Air Conditioned/Deluxe bus	In addition to the Tax payable under sub-item (e) Rs. 10.00 per seat per day.]
(g) [Motor Vehicle plying without permit; [Substituted by M.P. Act No. 1 of 2005 (w.e.f. 5-1-2005)]	
(a) Vehicle permitted to carry upto 12 passengers (excluding driver)	Rs. 1000.00 per seat per month in accordance with the entire registered seating capacity.
(b) Vehicle permitted to carry more than 12 passengers (excluding driver)	Rs. 1500.00 per seat per month in accordance with the entire registered seating capacity.]

Explanation (1). - The number of passengers which a vehicle is permitted to carry shall not include the driver and conductor of such vehicle and shall-(i)in the case of a motor vehicle in respect of which a permit is granted under the Motor Vehicles Act, 1988 be the number of passengers which the motor vehicles is authorised to carry by the permit, and(ii)in the case of a motor vehicle plying for hire or reward without permit granted under the Motor Vehicles Act, 1988 be the maximum number of persons or passengers which the vehicle may be permitted to carry, if a permit was granted under the aforesaid Act:Provided that in the case of a motor cab or motor-car misused as a stage carriage be the number of persons or passengers actually carried at the time of such misuse.Explanation (2). - For the purpose of item c (i) and d (i), 'an express service' shall mean a service which is permitted to ply by the Transport Authority.Explanation (3). - The distance permitted to be covered by a vehicle in a day in respect of which a permit is granted under the Motor Vehicles Act, 1988 be the distance authorised to be covered [according to the permit in Madhya Pradesh.] [Substituted by M.P. Act No. 26 of 1991]Explanation (4). - Where in pursuance of any agreement between the Government of Madhya Pradesh and the Government of any State, tax in respect of any stage carriage, plying on a route lying partly in the State of Madhya Pradesh and partly in other State is payable to the Government of Madhya Pradesh only, the tax in respect of such vehicle shall be calculated on the total distance covered by the stage carriage on such route in the State of Madhya Pradesh.Explanation (5). - Where a conductor is exempted to be carried in a stage carriage for the words "driver and conductor" occurring in explanation (1), shall be construed as driver only.[Explanation (6). [Inserted by M.P. Act No. 26 of 1991] - For the purpose of clause (e), the number of reserve stage carriages/spare buses of a holder of service of stage carriages permit shall be the difference between the total number of vehicles owned and the total number of vehicles required as per conditions of permit held by him.Explanation (7). - The words "plying without permit" in clause (g) shall include plying of a public service vehicle on an authorised route or making a trip not authorised by a permit granted under the Motor Vehicles Act, 19S8 but shall not include the plying of a public service vehicle under circumstances laid down in [x x] sub-section (3) of Section 66 of the Motor Vehicles Act, 1988.Explanation (8). - The tax leviable under clause (g) shall be paid-(i)Whether the owner of such motor vehicle is prosecuted or not. and(ii)Whether the criminal proceeding have been concluded or not. where a challan for plying the motor vehicle without permit or on an unauthorised route or for making an unauthorised trip is filed.][Explanation (9). - The tax payable by the holder of service of stage carriages permit in respect of buses authorised to ply on such permit shall be calculated on the basis of average seating capacity of such buses,-(i)under sub-item (d) of such number of buses as is required for plying on any day to maintain service on all the routes covered by the permits held, and(ii)under sub-item (e) for the remaining number of buses.]V. Goods Carriage :

(a) [Theregistered laden weight of which- [Omitted by M.P. Act No. 10 of 1993 (w.e.f. 10-10-1992)]

(i) does not exceed 2000 Kgs.

Rs. 600.00 per quarter.

(ii) Exceeds 2000 Kgs. but does not exceed 4000 kgs.

Rs. 900.00 per quarter.

(iii) Exceeds 4000 Kgs. but does not exceed 6000 kgs.

Rs. 1300.00 per quarter.

(iv) Exceeds 6000 Kgs. but does not exceed 8000 kgs.	Rs. 1700.00 per quarter.
(v) Exceeds 8000 Kgs. but does not exceed 10000 kgs.	Rs. 2100.00 per quarter.
(vi) Exceeds 10000 Kgs. but does not exceed 12000 kgs.	Rs. 2500.00 per quarter.
(vii) Exceeds 12000 Kgs. but does not exceed 14000 kgs.	Rs. 2900.00 per quarter.
(viii) Exceeds 14000 Kgs. but does not exceed 16000 kgs.	Rs. 3300.00 per quarter.
(ix) Exceeds 16000 Kgs. but does not exceed 18000 kgs.	Rs. 3700.00 per quarter.
(x) and thereafter for each additional 2000 kgs. or partthereof	Rs. 500.00 per quarter.]
(b)In respect of goods carriages covered by the National Permit granted under sub-section (12) of Section 88 of the Motor Vehicles Act, 1988 by the other State the tax shall be [Rs. 5000] [Substituted by M.P. Act No. 13 of 1993] per vehicle per year.(c)In respect of goods carriages belonging to other State, plying on the strength of permit issued by the other State and countersigned by the State of Madhya Pradesh the lax shall be paid at the rate of [eighty-five per cent] [Substituted by M.P. Act No. 13 of 1993], specified in sub-clause (a) of clause V.(d)In respect of goods carriage of other State plying in the State of Madhya Pradesh under temporary permit for a period not exceeding one month the rate of tax shall be 1/3 of the tax payable for a quarter as specified in sub-clause (a) of clause V.[[VI. Omni Bus for Private Use] [Substituted by M.P. Act No. 11 of 1997 (w.e.f. 1-4-1997)]-For every seat of the motor vehicle with seating capacity of more than six (excluding driver) and used for transport of persons, the registered seating capacity of which is-	
(a) Upto 12 (excluding driver)	Rs. 100.00 per seat per quarter;
(b) For more than 12 scats (excluding driver)	Rs. 350.00 per seat per quarter.]
[Inserted by M.P. Act No. 10 of 1993 (w.e.f. 10-10-1992)][VII. Private Service Vehicles-Private service vehicle with a seating capacity of more than six persons excluding the driver and ordinarily used by or on behalf of the owner of such vehicle for the purpose of carrying persons for or in connection with his trade or business otherwise than for hire or reward :] [Substituted by M.P. Act No. 11 of 1997 (w.e.f. 1-4-1997)]	
(i) [Where the vehicle is registered in the name of owner. [Substituted by Rs. 450/- per Seat per M.P. Act No. 15 of 2000]	Quarter.
(ii) Where the vehicle is acquired by the owner on hire undera lease agreement.	Rs. 600/- per Seat per Quarter.]
VIII. Educational Institution Bus :Educational Institution Bus with a seating capacity of more than six persons excluding the driver.	
Ordinary used by or on behalf of a college, school or othereducational institution and used solely for the purpose oftransporting students of staff of the educational institution inconnection with any of its activities.	Rs. 30.00 per seal.
[IX. All Other Motor Vehicles not Included in any of the Class of Vehicles Specified in this Schedule	

The unladenweight of which-

(i) does not exceed 1000	Kgs. Rs. 152.00 per quarter.
(ii) Exceeds 1000 Kgs. but does not exceed 2000 Kgs.	Rs. 200.00 per quarter.
(iii) Exceeds 2000 Kgs. but does not exceed 3000, Kgs.	Rs. 290.00 per quarter.
(iv) Exceeds 3000 Kgs. but does not exceed 4000 Kgs.	Rs. 382.00 per quarter.
(v) Exceeds 4000 Kgs. but does not exceed 5000 Kgs.	Rs. 527.00 per quarter.
(vi) Exceeds 5000 Kgs. but does not exceed 6000 Kgs.	Rs. 690.00 per quarter.
(vii) Exceeds 6000 Kgs. but does not exceed 7000 Kgs.	Rs. 871.00 per quarter.
(viii) and thereafter tor each additional 1000 Kgs. or partthereof	Rs. 254.00 per quarter.
(ix) Tax for each trailer per quarter.	Rs. 73.00 per quarter.

Note. - (1) The rates of tax specified in this Schedule are applicable to motor vehicles of respective class where fitted with pneumatic tyres.(2)The rate of. lax in respect of a motor vehicle fitted with non-pneumatic tyres shall be one and half times the rates specified for a similar class of vehicle fitted with pneumatic tyres,]Second Schedule(See First proviso to sub-section (1) of Section 3)

Description of Motor Vehicles		Rate of Life Time Tax
(1)		(2)
1. [] [Substituted by M.P. Act No. 11 of 1997 (w.e.f. 1-4-1997).]	Motor Cycles With or Without Attachment-	
		The unladen weight of which-
	(i)	does not exceed 70 kgs. [5%] [Substituted by M.P. Act No. 9 of 2001.]of the cost of vehicle;
(ii)	exceeds 70 kgs.	[5%] [Substituted by M.P. Act No. 9 of 2001.]of the cost of vehicle;
2	Motor Cars.-	
		The unladen weight of which-
(i)	does not exceed 800 Kgs.	[5%] [Substituted by M.P. Act No. 9 of 2001.]of the cost of vehicle;
(ii)	exceeds 800 kgs but does not exceed 1600 kgs.	[5%] [Substituted by M.P. Act No. 9 of 2001.]of the cost of vehicle;

(iii)	exceeds 1600 kgs. but does not exceed 2400 kgs.	[5%] [Substituted by M.P. Act No. 9 of 2001.]of the cost of vehicle;
(iv)	exceeds 2400 kgs. but does not exceed 3200 kgs.	[5%] [Substituted by M.P. Act No. 9 of 2001.]of the cost of vehicle;
(v)	exceeds 3200 kgs.	[5%] [Substituted by M.P. Act No. 9 of 2001.]of the cost of vehicle;

Explanation.- (1) Cost of the vehicle means cost realised by the dealer.

(2) For calculating the Life Time Tax on the basis of cost of the above class of vehicles, the owner of the vehicle shall be required to produce sale receipt issued by the dealer at the time of registration.]

3. [] [Substituted by M.P. Act No. 6 of 2006.]	[Omni Bus registered for private use having seating capacity exceeding 6 and up to 12 (excluding driver)	7 percent of the cost of vehicle.]
4. [] [Substituted by M.P. Act No. 23 of 1998 (w.e.f. 1-9-1998).]	Invalid Carriage	360.]
5. [] [Inserted by M.P. Act No. 9 of 2001.]	Auto-Rikshaw having seating Capacity upto 3 + 1 Crane, crusher, bulldozer, [x x x] [Omitted by M.P. Act	6% of Market Cost.]
6. [] [Inserted by M.P. Act No. 1 of 2005 (w.e.f. 5-1-2005).]	No. 6 of 2006.] loader truck, earthmover/pay loader, motor grader and mechanical shovel.	6% of the cost of vehicle.]
7. [] [Inserted by M.P. Act No. 6 of 2006.]	Goods vehicle, the registered laden weight of which is 2000 Kgs. or less	Life Time Tax 10 percent of the cost of the vehicle.
9	Dumper truck	Life time tax at the rate of 10

percent of the
cost of
the vehicle.]

Third Schedule (See Section 4)

SI. No.	Description of vehicles	Annual Tax for first seven or less vehicles in possession of a manufacturer or dealer	Annual Tax for additional 7 or less vehicles in possession of a manufacturer or dealer.
(1)	(2)	(3)	(4)
1	Motor Cycles	Rs. 400.00	Rs. 400.00
2	Chassis of heavy motor vehicles	Rs. 600.00	Rs. 600.00
3	Other Vehicles.	Rs. 500.00	Rs. 500.00

Notifications Section 1 : [Notification No. K 8-2-90-VIII, dated 27-12-1991] [Published in M.P. Rajpatra (Asadharan), dated 28-12-1991 at page 1781.]. - In exercise of the powers conferred by sub-section (3) of Section 1 of the Madhya Pradesh Motoryan Karadhan Adhiniyam, 1991 (No. 25 of 1991), the State Government hereby appoints the first day of January, 1992 as the date on which the aforesaid Act shall come into force. [Notification No. K 8-3-91-VIII, dated 27-12-1991] [Published in M.P. Rajpatra (Asadharan), dated 28-12-1991 at page 1782.]. - In exercise of the powers conferred by sub-section (2) of Section 1 of the Madhya Pradesh Motoryan Karadhan (Sanshodhan) Adhiniyam, 1991 (No. 26 of 1991), the State Government hereby appoints the first day of January, 1992 as the date on which the aforesaid Act shall come into force. Section 2 : [Notification No. K 8-1-92-VIII, dated 9-1-1992] [Published in M.P. Rajpatra (Asadharan), dated 19-1-1992 at page 22.]. - In exercise of the powers conferred by clause (a) of Section 2 of the Madhya Pradesh Motoryan Karadhan Adhiniyam, 1991 (No. 25 of 1991), the State Government hereby appoints the officers specified in column (1) of the Schedule below as Taxation Authority within the area specified in column (2) of the said Schedule :-

Schedule

1 Assistant Transport Commissioner (Tax) Madhya Pradesh Gwalior.	For the entire State.
2 All Regional Transport Officers.	Within their respective jurisdictions.
3 All Additional Regional Transport Officers.	-do-
4 All Assistant Regional Transport Officers	-do-

[Notification No. K 8-4-93-VIII, dated 27-10-1993] [Published in M.P. Rajpatra (Asadharan), dated 27-10-1993 at page 711.]. - In exercise of the powers conferred by clause (a) of Section 2 of the Madhya Pradesh Motoryan Karadhan Adhiniyam, 1991 (No. 25 of 1991) read with Rule X of the Madhya Pradesh Motoryan Karadhan Rules, 1991 and Rule 87 of the Central Motor Vehicle Rules, 1989, the State Government hereby appoints all transport authorities of other States Union Territories authorised to grant national permits under the Motor Vehicles Act, 1988 and the rules made thereunder, as taxation authority within their jurisdiction in respect of goods carriages registered in their States/Union Territories, covered by national permit and within particular for

plying in the State of Madhya Pradesh on an authorisation. Section 13 : [Notification No. F. 8-4-92-VIII, dated 20-2-1992] [Published in M.P. Rajpatra (Asadharan) dated 20-2-1992 at page 152.]. - In exercise of the powers conferred by sub-section (2) of Section 13 of the Motoryan, Karadhan Adhiniyam, 1991 (No. 25 of 1991), the State Government hereby, specifies the following rates of interest for the purposes of the said sub-section, namely :-(1) In respect of vehicles other than vehicles paying life time tax-(a) No interest for the first six months after the date prescribed for its payment; and (b) twenty per cent, per annum of the amount of tax due, for each month, thereafter. (2) In respect of vehicles paying life time tax, ten per cent per annum of the amount of tax due after the date prescribed for its payment. Section 16: [Notification No. F. 8-1-92-VIII, dated 9-1-1992] [Published in M.P. Rajpatra (Asadharan), dated 9-1-1992 at page 22.]. - In exercise of the powers conferred by sub-section (2) and (3) of Section 16 of the Madhya Pradesh Motoryan Karadhan Adhiniyam, 1991 (No. 25 of 1991), the State Government hereby authorises all officers of the Transport Department not below the rank of an Assistant Transport Sub-Inspector for the purposes of the said sub-sections. Section 21 : [Notification No. 8-7-92-VIII, dated 10-1-1992] [Published in M.P. Rajpatra (Asadharan) dated 10-1-1992 at pages 33-34.]. - In exercise of the powers conferred by sub-section (i) of Section 21 of the Madhya Pradesh Motoryan Karadhan Adhiniyam, 1991 (No. 25 of 1991), the State Government hereby, partially exempts all public service vehicle, covered by stage carriages permit and operating exclusively on the routes specified below from the payment of tax under the said Act to the extent that tax on such vehicle shall be payable at the rate specified in sub-item (c) of item IV in the First Schedule of the said Act, with effect from the date of publication of this notification in the "Gazette" :- Routes

1. Indore-Pithampur.

2. Indore-Mhow.

3. Bhopal-Mandideep.

[Notification No. E 8-8-92-VIII, dated 10-1-1992] [Published in M.P. Rajpatra (Asadharan) dated 10-1-1992 at page 36.]. - In exercise of the powers conferred by sub-section (1) of Section 21 of the Madhya Pradesh Motoryan Karadhan Adhiniyam, 1991 (No. 25 of 1991), the State Government hereby, partially exempts all contract carriages plying solely within the areas/on the routes specified in Annexure I from the payment of tax to the extent that the tax on such vehicles shall be payable at the rates specified in annexure II in lieu of the rate of tax specified in clause (2) of sub-item (I) of item IV in the First Schedule, of the said Act, with effect from the date of publication of this Notification in the "Madhya Pradesh Gazette". Annexure-I

1. Areas-

(i) all municipal corporations; (ii) all Cantonment Boards; and (iii) all special Area Development Authorities having population over one lakh.

2. Routes-

(i)Indore-Mhow(ii)Indore-Pithampur(iii)Bhopal-MandideepAnnexure-II

1	Vehicle permitted to carry more than six but not more than thirteen passengers as contract carriage for each seat (other than the driver)	Rs. 10.00 per seat per month
2	Vehicle permitted to carry more than thirteen passengers as contract carriage and solely used by educational institution for each seat (other than driver).	Rs. 10.00 per seat per month.
3	Vehicle permitted to carry more than thirteen passengers as contract carriage, for each seat (other than the driver).	
	(i) for ordinary bus	Rs. 40.00 per seat per month.
	(ii) for express bus	Rs. 45.00 per seat per month.
	(iii) for Deluxe air-conditioned bus.	Rs. 57.00 per seat per month.

[Notification No. K 22-100-91-VIII, dated 23-1-1992] [Published in M.P. Rajpatra (Asadharan), dated 23-1-1992 at page 74.]. - In exercise of the powers conferred by sub-section (1) of Section 21 of the Madhya Pradesh Motoryan Karadhan Adhiniyam, 1991, the State Government hereby exempts totally Tractor-Trailer Combinations, belonging to bonafide agriculturists for agricultural purposes and used for transportation of persons from and to fairs, Hat-Bazars, religious gatherings, marriages and other ceremonial occasions from payment of tax leviable under sub-section (1) of Section 3 of the Madhya Pradesh Motoryan Karadhan Adhiniyam, 1991 (No. 25 of 1991) subject to the following conditions namely :-The vehicle for which the exemption has been granted :-(1)should be owned and used by the bonafide agriculturists.(2)should be registered in the name of bonafide agriculturists.(3)should not be used for hire or reward.[Notification No. 4-2-92-VIII, dated 25-1-1992] [Published in M.P. Rajpatra (Asadharan), dated 25-1-1992 at page 77.]. - In exercise of the powers conferred by sub-section (1) of Section 21 of the Madhya Pradesh Motoryan Karadhan Adhiniyam, 1991 (No. 25 of 1991), the State Government hereby exempts all motor vehicles of the Central Government, from the payment Of tax leviable under the aforesaid Act.[Notification No. F. 22-100-91-VIII, dated 4-2-1991] [Published in M.P. Rajpatra (Asadharan), dated 4-2-1992 at page 98.]. - In exercise of the powers conferred by sub-section (1) of Section 21 of the Madhya Pradesh Motoryan Karadhan Adhiniyam, 1991 the State Government hereby exempts totally Tractor-Trailer Combinations belonging to bonafide agriculturists for agricultural purposes and used for transportation of persons from and to fairs, Hat-Bazars, religious gatherings marriages and other ceremonial occasions from payment of tax leviable under sub-section (1) of Section 3 of the Madhya Pradesh Motoryan Karadhan Adhiniyam, 1991 (No. 25 of 1991) subject to the following conditions namely :-The vehicle for which the exemption has been granted :-(1)should be owned and used by the bonafide agriculturists.(2)should be registered in the name of bonafide agriculturists.(3)should not be used for hire or reward.[Notification No. F. 4-1-92-VIII, dated 19-2-1992] [Published in M.P. Rajpatra (Asadharan), dated 20-3-1992 at page 885.]. - In exercise of the powers conferred by sub-section (1) of Section 21 of the Madhya Pradesh Motor Vehicles Taxation Act, 1991, the State Government hereby exempts totally battery powered electrically operated vehicles from payment of

lax leviable under sub-section (1) of Section 3 of the Madhya Pradesh Motor Vehicles Taxation Act, 1991 for the period of 5 years only.[Notification No. F. 22-10-93-VII1, dated 21-9-1993] [Published in M.P. Rajpatra (Asadharan), dated 21-9-1993 at page 570.]. - In exercise of the powers conferred by sub-section (1) of Section 21 of the Madhya Pradesh Motoryan Karadhan Adhiniyam, 1991 (No. 25 of 1991) the State Government hereby exempts the following classes of motor vehicles specified in the first proviso to sub-section (1) of Section 3 of the said Adhiniyam, namely :-(i)Tax exempted motor vehicle of Defence Department purchased by a person;(ii)Tax exempted motor vehicle of Central/State Government purchased by a person; and(iii)Motor vehicle auctioned or sold by any Court as Stolen, seized and/or unclaimed property to a person;from the payment of the amount of life time tax leviable in the Second Schedule of the said Adhiniyam to the extent of the amount of tax that ought lo have been paid under the First Schedule of the said Adhiniyam had the vehicle been taxed till the date of acquiring the possession of such vehicle by the private person or fifty percent of the amount of the time tax, whichever is less, subject to the following conditions, namely :-(a)A sale-voucher or certificate of sale or auction from the concerned department shall be produced by the owner before the Taxation Authority;(b)the vehicle for which the exemption has been granted should be registered in Madhya Pradesh; and(c)the make and model of such vehicle shall be ascertained on the basis of make and model of similar vehicles of the same type registered.[Notification No. F. 22-118-93-VIII, dated 8-6-1994] [Published in M.P. Rajpatra (Asadharan), dated 8-6-1994 at page 530.]. - In exercise of the powers conferred by sub-section (1) of Section 21 of the Madhya Pradesh Motoryan Karadhan Adhiniyam, 1991 (No. 25 of 1991), the State Government hereby exempts in part from payment of tax leviable under Section 3 of the said Act, for the period of two years w.e.f. 1st June, 1994, to all service vehicles covered by and operating under the Motor Vehicles (All India Permit for Tourist Transport Operators) Rules, 1993 and fixes the rates of tax payable by such vehicles as specified in table below :-Table

S. No.	Class of Vehicles	Tax Leviable
1	For Motor cabs permitted to carry not more than 6 persons.	Rs. 300.00 per Quarter per Slate (other than Home State).
2	For maxi cabs permitted to carry not more than 13 persons.	Rs. 3000.00 per Quarter per State (Other than home State).
3	For Omni Buses permitted to carry not more than 35 persons.	Rs. 12000.00 per Quarter per Stale (Other than Home State).

[Notification No. E 22-1-89-VIII, dated 6-8-1994.] [Published in M.P. Rajpatra (Asadharan), dated 6-8-1994 at page 730.] - In exercise of the powers conferred by Section 21 of the Madhya Pradesh Motor Yan Karadhan Adhiniyam, 1991 and in supersession of this Department Notification No. 4-14-80-II-A (2), dated the 3rd December, 1980, the State Government hereby exempts the motor vehicles specified in column 1 of Schedule below from payment of motor vehicle tax payable under Section 3 of the Madhya Pradesh Motor Yan Karadhan Adhiniyam, 1991 in the State of Madhya Pradesh with effect from the 1st June, 1994 till such time as a new agreement is arrived at or the existing on is rescinded, namely :-

Schedule 2

Extent of Exemption

	(1)	(2)
1	Taxi cabs (contract carriages) of the nominees of Uttar Pradesh plying in accordance with the terms of the reciprocal agreement arrived at between the States of Uttar Pradesh and Madhya Pradesh and in respect of which tax has been paid in the State of Uttar Pradesh.	Total Exemption.
2	State carriages of the nominees of Government of Uttar Pradesh plying on agreed inter-state routes in Madhya Pradesh territory as per appendix "A" of the reciprocal agreement arrived at between the Government of Madhya Pradesh and Uttar Pradesh and in respect of which tax has been paid in the State of Uttar Pradesh.	Partial exemption as per provision of this agreement.
3	Goods vehicles of the nominees of Uttar Pradesh of which tax has been paid in Uttar Pradesh operating within the radius of 10 kms. around the free zone centres mentioned below : - (1) Chakghat (2) Hanumana (3) Harpalpur railway station (4) Chitrakoot local areas in Madhya Pradesh	Total exemption Total exemption. Total exemption. Total exemption.
	For goods carriages of Uttar Pradesh coming from Karvi side.	Total exemption.
4	Stage carriages/contract carriage of Uttar Pradesh covered with substantive permits or temporary permit or contract carriage of Uttar Pradesh covered with special permit issued under Section 88 (8) entering from Karvi side. Operating in the Free Zone of Chitrakoot local area as defined in the reciprocal transport agreement and such vehicles having permits exclusively for such local area.	Partial exemption as per provision of this agreement.
5	Stage carriages, private service vehicles, education institutions buses and all types of contract carriages of Uttar Pradesh State entering from Shakli Nagar side or Aurdimod (Khanhana Bridge) side in Madhya Pradesh for exclusive operation in the Free Zone circular routes as mentioned in item 111 of sub-clause (b) of clause 12 of the reciprocal transport agreement.	Partial exemption as per provisions of this agreement.
6		Total exemption.

- Stage carriages/contract carriage of Uttar Pradesh covered with substantives or temporary permit operating upto Orcha town of Madhya Pradesh on the route coming from Jhansi side.
- Motor cabs or taxi cabs three wheelers tempo of Uttar Pradesh covered with substantive or temporary permits operating upto Balaji Unnao town of Madhya Pradesh of the route coming from Jhansi side. Total exemption.
- 7
- State carriages, contract carriages and goods carriage of thenominees of Uttar Pradesh for which tax has been paid in Uttar Pradesh operating on the small burden enclaves i.e. Free Corridor of Madhya Pradesh to complete the journey to reach exceed beyond a limit 16 kms. in all. Partial exemption as per provision of this agreement.
- 8
- All types of motor vehicles exclusively owned by and used for the purposes of Government of Uttar Pradesh. Total exemption.
- 9
- [Notification No. F. 4-6-96-VIII, dated 25-9-1997] [Published in M.P. Rajpatra (Asadharan), dated 25-9-1997 at page 968.]. - In exercise of the powers conferred by Section 21 of the Madhya Pradesh Motoryan Karadhan Adhiniyam, 1991 (No. 25 of 1991), the State Government hereby exempts, the Vehicles which are purchased by the persons belonging to Anusuchit Jati and Anusuchit Jan Jati, after taking loan from the Anusuchit Jati/Anusuchit Jan Jati Vitta Vikas Nigam and Vehicles purchased by the persons belonging to Minority and other Pichhada Varg after taking loan from the Pichhada Varg Vitta Vikas Nigam, from the payment of tax leviable under Section 3 of the said Act, with effect from the date of publication of this Notification for two years from the date of registration of Vehicle.[Notification No. F-22-39-2000-VIII, dated 6-6-2002] [Published in M.P. Rajpatra (Asadharan), dated 6-6-2002 at pages 484 (2-3).]. - In the exercise of the powers conferred by Section 21 of the Madhya Pradesh Motoryan Karadhan Adhiniyam, 1991 (No. 25 of 1991). and in supersession of this Department's notification No. F-22-39-2000-VIII, dated 18th September, 2001 the State Government, hereby exempt the vehicles, of Madhya Pradesh Paryatan Vikas Nigam and belonging to such tourist operators duly approved and recognized by Secretary, Tourism Department, Government of Madhya Pradesh from the payment of tax payable under Section 3 of the said Adhiniyam, on the following conditions and restrictions namely :-(1)Such vehicle shall be exclusively operated on the tourist circuits routes specified in the annexure appended with the notification.(2)Such vehicles shall be plied through at least two intervening stations of one of the tourist circuit routes specified in said annexure, which may cover the route connecting another tourist circuit or Railway station Airport or exit from the State.(3)Such vehicles shall be plied on the basis of :-(a)All India Tourist Permit granted under Motor Vehicles (All India Tourist Permit for Tourist Transport Operators) Rules, 1993, or(b)Special permit granted under sub-section (8) of Section 88 of the Motor Vehicles Act for tourist purposes.(4)The permits referred to in clause (3) above may be granted by the Transport Authority of Madhya Pradesh Slate or of the other State after obtaining approval of Secretary', Tourism Department, Government of Madhya Pradesh in respect of such chartered tours.(5)Such vehicles shall be totally exempted from payment of tax in respect of the said permits and also tax leviable under sub-item (e) of item IV of the 1st Schedule of the Madhya Pradesh Motoryan Karadhan Adhiniyam, 1991 for a period of two years. However, if a permit other than that specified in clauses (3) and (4) obtained in respect of exemption from payment of

tax shall not be available to such vehicle till such time a fresh approval is not accorded by the Secretary' of Tourism Department of Madhya Pradesh.(6)The owner of such vehicles shall deposit a security amount of Rupees one Lac with the taxation authority for availing the aforesaid exemption.(7)Such vehicles if found plying in violation of the permit or other than the purpose for which the permit has been granted or contravene the provision of clauses 1 and 2 of this notification the security amount of Rupees one lac shall be forfeited.(8)Such vehicle if found committing offence under Section 66 read with Section 192-A of the Motor Vehicles Act, 1988 (No. 59 of 1988) and other law for the time being in force shall be liable for the punishment of such offence under the relevant provisions of law in this behalf and also shall be liable for the recovery of higher rate of tax prescribed under the appropriate provisions of the Adhiniyam.(9)Such vehicles shall be painted in white colour with a blue ribbon of 5 centimetres width at the center of the exterior of the body and the word "Tourist" shall be printed on two sides of the vehicle within a circle of 18 centimetres diameter "Tourist Permit" and the map of Madhya Pradesh shall be inscribed in maroon colour inside the circle. On the left side of the front wind screen "Madhya Pradesh Paryatak Vahan" shall be inscribed in red colour, with letters having minimum height of 5 centimetres.(10)The exemption from payment of tax in respect of aforesaid such vehicle shall be in force for a period of two years with effect from date of publication of this notification in the Madhya Pradesh Gazette. Annexure Specified Tourist Circuits Bhopal:

- 1. Bhopal Darshan.**
- 2. Bhopal-Islamnagar-Sanchi-Udaigiri-Gyaraspur-Bhopal.**
- 3. Bhopal-Bhojpur-Bhimbethka-Pachmarhi-Bhopal.**
- 4. Bhopal-Ujjain-Indore-Omkareshwar-Maheshwar-Mandu-Bhopal.**
- 5. Bhopai-Khajuraho-Satna-Bhopal (Via Sagar)**
- 6. Bhopal-Pachmarhi-Bhedaghat-Jabalpur-Kanha-Bandhavgarh-Bhopal**
- 7. Bhopal-Bhedaghat-Jabalpur-Bhopal**
- 8. Bhopal-Shivpuri-Gwalior-Bhopal**
- 9. Ujjain Darshan**
- 10. Pachmarhi Darshan.**

Gwalior :

1. Gwalior Darshan-Tighra Fort-Museum

2.

Gwalior-Shivpuri-Chanderi-Orchha-Khajuraho-Panna-Chitrakoot-Satna-Bandhavgar

3. Gwalior-Morena-Chambal-Ghadiyal-Sanetuary-Gwalior

4.

Gwalior-Shivpuri-Ujjain-Indore-Mandu-Omkarcshwar-Maheshwar-Indore-Ujjain-Gwa

Jabalpur:

1. Jabalpur-Bhedaghat-Jabalpur

2. Jabalpur-Bhedaghat-Kisli-Amarkantak-Bandhavgarh-Jabalpur

3. Jabalpur-Seoni-Chhindwara-Pachmarhi-Jabalpur

4. Jabalpur-Seoni-Pench National Park-Jabalpur

5. Jabalpur-Kanha-Kisli-Mukki-Balaghal-Seoni-Ponch Udyan-Jabalpur

Satna:

1. Salna-Chitrakoot-Satna-Panna-Khajuraho-Dhubela-Orchha-Gwalior

2. Satna-Chitrakoot-Bandhavgarh-Amarkantak-Kanha-Pachmarhi- Jabalpur

3. Satna-Khajuraho-Sneh Falls-Panna-Satna

4. Khajuraho Darshan

Indore :

1. Indore Darshan

2. Indore-Mandu-Indore

3. Indore-Omkareshwar-Burhanpur-Indore

4. Indore-Omkareshwar-Maheshwar-Indore

5. Indore-Dhar-Bagh caves-Bawangaja-Khalghat-Maheshwar-Indore.

Section 22:[Notification No. F. 22-42-93-VIII, dated 4-9-1993.] [Published in M.P. Rajpatra (Asadharan), dated 4-9-1993 at page 548.]. - In exercise of the powers conferred by sub-section (1) of Section 22 of the Madhya Pradesh Motor Yan Karadhan Adhiniyam, 1991 (No. 25 of 1991), the Stale Government with a view to remove difficulty in respect of levy of tax on motor cycles, motor cars and invalid carriages registered in other Stales and brought into the State of Madhya Pradesh hereby makes the following order, namely :-(I)An owner of the motor-cycles/motor cars/invalid carriage registered outside the Slate of Madhya Pradesh and brought into the State of Madhya Pradesh along with a no objection certificate under Section 48 of the Motor Vehicles Act, 1988 for assignment of new registration mark or transfer of ownership, as (he case may be, shall pay tax at the appropriate rale specified in the Second Schedule; and (II) An owner of motor cycle/motor car/invalid carriage registered outside the Slate of Madhya Pradesh brought into the Stale of Madhya Pradesh in a manner other than as mentioned in clause(II)above, shall pay tax at the rale specified in item I, II, or III as the case may be, of the First Schedule.

Section 24 :[Notification No. F. 8-4-93-VIII, dated 27-10-1993] [Published in M.P. Rajpatra (Asadharan), dated 27-10-1993 at page 711.]. - In exercise of the powers conferred by sub-section, Section 24' of the Madhya Pradesh Motor Van Karadhan Adhiniyam, 1991 (No. 25 of 1991), read with Rule 8 of the Madhya Pradesh Motor Yan Karadhan Rules, 1991 and Rule 87 of the Central Motor Vehicles Rules, 1989, the State Government hereby appoints all Transport Authorities of other State/Union Territories authorised to grant National Permits under the Motor Vehicles Act, 1988 and the Rules made thereunder, as 'Taxation Authority within their jurisdiction in respect of goods carriages registered in their States/Union Territories, covered by National Permit and within particular for plying in the State of Madhya Pradesh on an authorisation.

Section 25 :[Notification No. F. 8-2-92-VIII, dated 8-1-1992] [Published in M.P. Rajpatra (Asadharan), dated 8-1-1992 at page 18-18 (1).]. - In exercise of the powers conferred by sub-section (1) of Section 25 of the Madhya Pradesh Motoryan Karadhan Adhiniyam, 1991 (No. 25 of 1991), the State Government with a view to remove difficulties in respect of-(I)Levy of tax on public service vehicles covered under a service of stage carriages permit issued on P. St. S. Form prescribed under Rule 78 of the Madhya Pradesh Motor Vehicles Rules, 1974; and(II)Levy and refund of lax on a motor vehicle for a period prior to 31st day of December, 1991, hereby makes the following order, namely :-(i)A holder of the service of stage carriages permit shall deliver a declaration in the Form annexed with this order to the Taxation Authority in respect of vehicles authorised to be used under such permit.(ii)The tax payable on vehicles authorised to be used under the service of stage carriages permit shall be calculated on the basis of average seating capacity in the following manner in respect of-(a)a vehicle to be used generally under the permit at a rate, laid down for the slab reckoned as per distance to be covered by the vehicle in a day, in the First Schedule; and(b)other vehicles at the rate laid down for a reserve bus in the first Schedule.(iii)If, the holder of a service of stage carriages permit fails to deliver the declaration referred to above before the last date fixed for the payment of tax, the Taxation Authority shall, suo motu, determine the tax leviable on the vehicles covered under such permit in accordance with (ii)

above.(III)The levy and refund of tax pertaining to a period prior to the commencement of the Madhya Pradesh Motoryan Karadhan Adhiniyam, 1991 shall be governed by the provisions of the Madhya Pradesh Motor Vehicles Taxation Act, 1947, the Madhya Pradesh Motor Vehicles (Taxation of Goods) Act, 1962 and the rules made thereunder. Annexure Form of Declaration to be Filled by the Holder of a Service of Stage Carriages Permit..... (Permit holder), hereby, submit the details in respect of vehicles authorised to be used under the Service of stage carriages Permit/Permits held by me :-

S. No.	Permit No. and Authority granting the permit	Route covered under the permit	Particulars of vehicles authorised to be used under the permit		
Vehicle No.	Model	Seating capacity			
(1)	(2)	(3)	(4)	(5)	(6)
Average seating capacity of vehicles authorised to be used under permit		Particulars of Vehicles to be used generally under the permit		Remarks	
Vehicle No.		Model		Seating capacity	
(7)		(8)		(9)	(10) (11)

Note. - (1) If more than one P. St. S. permit are held by an operator, a single declaration should be filled in respect of all the permits. (2) Vehicles owned by an operator but not authorised to be used under any P. St. S. permit should not be included in this declaration. (3) If a permit is operated by two vehicles, both the vehicles should be mentioned in column (8) to (10) against that permit. (4) Only such vehicles should be shown in columns (4) to (6) which satisfy the conditions of the permit with regard to Model and seating capacity. [Notification No. K 8-9-92-VIII, dated 22-1-1992] [Published in M.P. Rajpatra (Asadharan), dated 22-1-1992 at page 58.]. - Whereas a difficulty has arisen with regard to determination of the rate of penalty to be imposed by the Taxation Authority under sub-section (1) of Section 13 of the Madhya Pradesh Motoryan Karadhan Adhiniyam, 1991 (No. 25 of 1991), on motor vehicles mentioned in the third proviso to sub-section (1) of Section 5 of the said Act; Now, therefore, in exercise of the powers conferred by sub-section (1) of Section 25 of the said Act, the State Government, hereby orders that if the tax due in respect of motor vehicles mentioned in the third proviso to sub-section (1) of Section 5 of the said Act, has not been paid, the owner shall in addition to the payment of tax due, be liable to a penalty at the rate of one-third of the monthly tax for the default of each month or part thereof, but not exceeding twice the monthly tax, to be imposed by the Taxation Authority by order in writing. [Notification No. K 22-42-93-VIII, dated 4-9-1993] [Published in M.P. Rajpatra (Asadharan), dated 4-9-1993 at page 548.]. - In exercise of the powers conferred by sub-section (1) of Section 25 of the Madhya Pradesh Motoryan Karadhan Adhiniyam, 1991 (No. 25 of 1991) the State Government with a view to remove difficulty in respect of levy of tax on Motor Cycles, Motor Cars and invalid carriages registered in other State and brought into the State of Madhya Pradesh hereby marks the following order; namely :- (I) An owner of the motor cycles/motor cars invalid carriage registered outside the State of Madhya Pradesh and brought into the State of Madhya Pradesh alongwith a no objection certificate under

Section 48 of the Motor Vehicle Act, 1988 for assignment of new registration Mark or transfer of ownership, as the case may be, shall pay tax at the appropriate rate specified in the Second Schedule; and (II) an owner of motor cycle/motorcar/invalid carriage registered outside the State of Madhya Pradesh and brought into the State of Madhya Pradesh in a manner other than as mentioned in clause (I) above, shall pay tax at the rate specified in item I, II or III as the case may be, of the First Schedule. [Notification No. F. 8-5-98-VIII, dated 31-12-1998] [Published in M.P. Rajpatra Part I, dated 15-1-1999 at page 78]. - Whereas difficulty has arisen to determine cost of such Omni-Buses having seating capacity exceeding 6 but not exceeding 12 (excluding driver) and which are registered in the Madhya Pradesh or in other States prior to 1st September, 1998 for computation of life-time tax in accordance with second Schedule of the Madhya Pradesh Motoryan Karadhan Adhiniyam, 1991 (No. 25 of 1991); Now, therefore, in exercise of the powers conferred by sub-section (1) of Section 25 of the said Act the State Government hereby, direct that for the computation of tax in respect of such Omni-Buses having seating capacity exceeding 6 but not exceeding 12 (excluding driver) registered in the Madhya Pradesh or in other States prior to 1st September, 1998 and declared for private use from said date, the cost of such Omni-Bus shall be deemed to be the equivalent to the current cost of similar category of vehicles for the purpose of computation of life-time tax payable under the second Schedule of the said Act." 24 vf/klwpuk dzo, Qo 22&96&2001&vkB fnukad 5&9&2000 & e/; izns'k eksVj; ku dj k/kku vf/kfu; e] 1991 dh izFke vuqlwph ds en pkj mi en ([k] esa rhu ls vf/kd fdUr Ng ls vuf/kd ;kf=; ksa dks ys tkus ds fy; s vuqKkr eksVj dSc ds laca/k esa :i; s 100@& izfrlhV izfr frekgh ;k u; s ; ku ds ewY; dk lkr izfr'kr dh nj ls ,d eq'r dj rFkk u; s ; kuksa dk ewY; nks izfr'kr dh nj ls ftldk ,d eq'r dj vkthou dj iwoZ ls gh tek dj fn; k x; k gks] dk ;g la'kks/ku e/; izns'k eksVj; ku vf/kfu; e (la'kksf/kr) vf/kfu; e] 2002 (dzo 1@2002) ds }kjk x; k gS] fdUr la'kks/ku ls frifg; k VsEiksa ftudh cSBd {kerk rhu ls vf/kd 6+1 gS] dks Hkh bl nj ls eksVj; ku dj ds Hkqxrku dh fLFkfr fufeZr gks xbZ gS] tefd jkT; ljdkj dh la'kksf/kr nj ykxw gksus ls iwoZ bl Js.kh ds okguksa ds fy; s :i; s 50@& izfrlhV izfr frekgh eksVj; ku dj fu/kkZfjr FkkAvkSj] pawfd] mDr fLFkfr ls frifg; k VsEiksa ds laca/k esa okgu Lokfe; ksa dks dj Hkqxrku dh dfBukbZ mn~Hkwr gqbZ gSA; r% e/; izns'k eksVj; ku dj k/kku vf/kfu; e] 1991 dh /kkjk 25 dh mi/kkjk 1 }kjk iznRr 'kfDr; ksa dks iz; ksx esa ykrs gq,] jkT; ljdkj] ,rn~}kjk] ,slh frifg; k VsEiks ftudh cSBd {kerk rhu ls vf/kd o Ng ls vuf/kd gS] ds fy; s dj ds mn~xzg.k ds laca/k esa dfBukbZ dks nwj djus ds fy; s fuEufyf[kr vkns'k djrh gS] vFkkZr%&"ewy vf/kfu; e dh izFke vuqlwph esa yksd lsok ; ku ls lacaf/kr en pkj & mi en ([k] ds le{k fu/kkZfjr :i; s 100@& izfrlhV izfr frekgh ds LFkku ij frifg; k VsEiksa ftudh cSBd {kerk rhu ls vf/kd o Ng ls vf/kd gS] ds fy, eksVj; ku dj :i; s 60@& izfrlhV izfr frekgh i<+k tkosA"; g vkns'k fnukad 13 twu 2002 ls ykxw ekuk tkosA

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- eoizo jkti=] Hkkx&1 fnukad 20&09&2001 i`"B 216 ij izdkf'krA"[Substituted by M.P. Act No. 11 of 1997 (w.e.f. 1-4-1997)]