

Sikkim Motor Vehicles Taxation Rules, 1984

SIKKIM

India

Sikkim Motor Vehicles Taxation Rules, 1984

Rule SIKKIM-MOTOR-VEHICLES-TAXATION-RULES-1984 of 1984

- Published on 11 May 1984
- Commenced on 11 May 1984
- [This is the version of this document from 11 May 1984.]
- [Note: The original publication document is not available and this content could not be verified.]

Sikkim Motor Vehicles Taxation Rules, 1984Published vide Notification No. 4/1 (297) Gangtok, dated 11.5.1984Last Updated 14th March, 2020 [sik814]Published vide Notification No. 4/1 (297) Gangtok, dated 11.5.1984 - In exercise of the powers conferred by sub-section (3) of Section 1 of the Sikkim Motor Vehicles Taxation Act, 1982 (5 of 1982), the State Government hereby appoints the 1st day of July, 1984 as the date from which the provisions of the said Act shall come into force in the whole of Sikkim.In exercise of the powers conferred by section 18 of the Sikkim Motor Vehicles Taxation Act, 1982 (5 of 1982), the Government of Sikkim hereby makes the following rules, namely:

1. Short title and commencement.

(1)These rules may be called the Sikkim Motor Vehicles Taxation Rules, 1984;(2)They shall come into force from the 1st day of July, 1984.

2. Definitions.

- In these rules, unless the context otherwise requires.(a)"Act" means the Sikkim Motor Vehicles Taxation Act. 1982.(5 of 1982);(b)"Form" means a form appended to these rules;(c)"owner of a motor vehicle" means the person registered as such in relation to such motor vehicle by the registering authority and includes a person having the use of a motor vehicle under a hiring or hire purchase agreement;(d)"section" means a section of the Act;(e)"token" means a token issued under rule 5;(f)"year" means the period covered by any four consecutive quarterly periods specified in rule 9:

3. Production of motor: vehicle before Taxation Officer.

- For the purpose. of assessing the tax, the Taxation Officer may require the owner of the motor vehicle to produce or cause to be produced such motor vehicle for inspection on such date, time and

place specified in this behalf by the Taxation Officer.

4. Grant of receipt.

- If the Taxation Officer is satisfied that the amount of tax paid in respect of a motor vehicle is correct he shall accept payment of the tax and grant a receipt for the same in Form A which may if found necessary, contain such other particulars as are specified below. (1) The class of motor vehicle and the rate of tax payable thereof; (2) For what period the tax has been paid; (3) Whether the tax or additional tax has been paid or is due for a particular period or quarter; (4) Whether non-use of the vehicle has been intimated; (5) Whether refund of the tax has been claimed or allowed; (6) Whether the vehicle is exempted from payment of tax.

5. Grant of Token.

(1) If the Taxation Officer is satisfied that the period-for which tax has been paid and that the registration of the motor vehicle for which such tax is paid is valid, he shall deliver to the person who has paid the tax a token in Form 8, (2) When a token is issued for a motor vehicle of which the registration is still pending with the registering authority, the Taxation Officer shall leave the item relating to the registration number blank. On receipt of the certificate of registration, the owner of the motor vehicle shall produce the token together with the certificate of registration before the Taxation Officer who shall thereupon enter the registration number of the motor vehicle in the token and in his register. (3) Every token issued under this rule shall be returned to the Taxation Officer either on its expiry or at the time of payment of the tax for the subsequent year or quarter. It shall be defaced by the Taxation Officer and filed in his office.

6. Manner of Exhibiting Token.

- The token granted under rule 5 in respect of every motor vehicle shall be carried in a holder made of metal which shall be water proof. It shall be exhibited in a conspicuous portion on the front side of a motor vehicle and affixed in such a way so as to be clearly visible to a person standing beside the vehicle in front of or in level with the driver's seat; Provided that in the case of a trailer the token shall be affixed on the left hand side of the trailer and in the case of a motor cycle it shall be affixed on the handle bar.

7. Responsibility of Owner For Token.

(1) If any token issued under the Act and these rules is lost, destroyed, defaced, changed, altered or has otherwise become illegible, the owner of the motor vehicle in respect of which it was issued, shall immediately report the facts to the Taxation Officer and apply for a duplicate token. (2) If the original token which has been reported to be lost is subsequently found the same shall be surrendered to the Taxation Officer.

8. Vehicles Exempt From Payment of Tax.

(1) Any motor vehicle exempted from payment of the tax under section 17 of the Act shall carry documents in support of such exemption instead of token. (2) Any person in charge of motor vehicle exempted from the payment of the tax shall make, a. report to the Taxation Officer, in the month of April every year stating whether the circumstances in consideration of which' the motor vehicle was so exempted during the preceding 'year exists at the time.

9. Quarterly Periods.

- The quarterly periods referred to in section 4 of the Act shall be the following four periods.

beginning from the	and ending on the
First day of April	last day of June;
First day of July	last day of- September;
First day of October, and	last day of December; and
First day of January;	last day of March respectively.

10. Appeal under section 11 of the Act to Appellate Authority.

(1) The Secretary to the Government, of Sikkim in the Motor Vehicles Department, shall be the appellate authority under the Act. (2) Any person aggrieved by an order made by a Taxation Officer under the Act or these rules may, within 'thirty days' from' the date of receipt of such order, prefer an appeal to the appellate authority; provided that an appeal may be admitted after the expiry of the period of thirty days if the appellant satisfies the appellate authority that he had sufficient cause for not preferring the appeal within that period. (3) An appeal under sub-rule (2) shall be preferred in duplicate' in 'the form of a memorandum setting forth concisely the grounds of appeal in relation- to the order appealed against and shall be accompanied by a certified copy of that order and a fee of twenty-five rupees.

11. Procedure on appeal.

- Where an appeal is preferred under rule 10, the appellate' authority shall give an intimation thereof to the Taxation Officer against 'whose order the appeal is preferred and may, after giving an opportunity to the parties concerned to be heard and after making such enquiry as it deems fit, either confirm, modify or set aside the order of the Taxation Officer. The decision of the appellate authority on such appeal shall be final.

Form-A (See Rule 4) Grant of receipt No..... Dated the.....199..... Received from..... the sum of Rs on account of.....: credited to... :.....

.....Rs..... Signature Designation Cashier Form A (Duplicate) (See Rule 4) Grant of Receipt No..... Dated the.....199..... Received from..... the sum of Rs on, account of..... credited

to.....Rs.....SignatureDesignation.....Cashier.....Form B(See Rule 5)Grant of
 TokenSikkim Motor VehiclesTaxation Act, 1982Token No.....AreaVehicle
Class.....Expires.....Taxation
 Officer.Counterfoil of Token(See reverse)The Sikkim Motor Vehicles Taxation Act,
 1982.....Area.Token No.....Granted tovehicle No..
onin respect of which tax has been paid under sub-partof part of the
 schedule for the period From.....vide receipt/challanNodated..
ClerkTaxation Officer.DescriptionThe token shall consist of a circular piece of cardboard
 or stout paper with a diameter of 2 11/16 inches on which shall be entered:(1)The number of the
 token,(2)the area for which the token has been granted,(3)the registration mark of the vehicle in
 respect of which the token has been granted,(4)the sub-part and part of the Schedule under which
 the tax has been paid e. g. a private car will have "A(3)" entered under the heading "class", (5)the
 date on which the token expires, and(6)the signature of the Taxation Officer.NotificationNo.
 6/MV/S. Gangtok, dated 26th July, 1984. - In exercise of the powers conferred by section 3 of the
 Sikkim Motor Vehicles Taxation Act, 1982 (5 of 1982), the State Government hereby appoints, the
 officer mentioned in column (2) of the Table below and further specifies that they shall exercise
 their powers in the' areas mentioned in column (3) of the said Table:

Sl. No.	Designation of officer	Areas
(1)	(2)	(3)
1.	Secretary, State Transport, Authority.	Throughout the State of Sikkim.
2.	Senior Regional Transport Officer, Jorethang.	South and West Districts.
3.	Regional Transport Officer, Gangtok.	North and East Districts.