

THE BOMBAY MOTOR VEHICLES (TAXATION OF PASSENGERS) RULES, 1958

G.N., H.D., No. TPR. 1058-XII, dated 23rd September, 1958
(B.G., Pt. IV-B, p. 986)

Amended by G.N., H.D., No. TRP. 1059-XII, dated 8th July, 1959(B.G. Pt. IV-B, p. 879)

Amended by G.N., H.D., No. TPA. 1162/87586-XII, dated 11th August, 1967 (M.G., Pt. IV-B, p. 2101).

Amended by G.N. No. MTA 1070(a) XIIC dated 27.4.1973 M.G.G. IV-B p. 726.

Amended by G.N.H.D. D.M.T.A. 3885/16/TRA 3, M.G.G. IV-B, dated 12.1.1989, p. 65.

In exercise of the powers conferred by section 22 of the Bombay Motor Vehicles (Taxation of Passengers) Act, 1958 (Bom. LXVII of 1958), the Government of Bombay hereby makes the following rules, namely :-

1. Short title and commencement - (1) These rules may be called the Bombay Motor Vehicles (Taxation of Passengers) Rules, 1958.

(2) They shall come into force on the 15th October, 1958.

2. Definitions - In these rules, unless the context otherwise requires,-

(a) "Act" means the Bombay Motor Vehicles (Taxation of Passengers) Act, 1958;

(b) "agent" means a person authorised by the operator with the approval of the Tax Officer to act as his agent for all or any of the purposes of these rules;

(c) "Form" means a Form appended to these rules;

(d) "Government treasury" in relation to the areas where there is no treasury or sub-treasury, means the State Bank of India or the Reserve Bank of India;

(e) "Section" means a section of the Act;

(f) "week" means every consecutive period of seven days commencing on the first day of the month, and includes a period less than seven days ending on the last day of that month.

3. Officers to receive returns - An Inspector of Motor Vehicles and a Police Officer of or above the rank of a Sub-Inspector shall be the officers to receive returns under section 4.

4. Submission of returns - (1) Every fleet owner shall deliver or cause to be delivered to the '[Transport Commissioner], Bombay, or to such officer as he may specify in this behalf under sub-section (1) of section 4 a monthly return in Form I in respect of all the stage carriages held by him under a permit.

(2) Every other operator shall deliver or cause to be delivered to the Regional Transport Officer or the Assistant Regional Transport Officer within whose jurisdiction such operator is residing or is having his place of business or to such officer as the Regional Transport Officer or, as the case may be, the Assistant Regional Transport Officer may specify in this behalf -

- (a) a daily return in Form II in respect of every stage carriage authorised to be used exclusively as contract carriage under a permit;
- (b) a weekly return in Form III in respect of every other stage carriage held under a permit;
- (c) a monthly return in Form IV in respect of all the stage carriages held under a permit.

5. Manner of delivering returns - (1) Every return under rule 4 shall be delivered or cause to be delivered by registered post, by hand delivery or by posting it under certificate of posting.

(2) Every return received by the officer under sub-rule (1) or sub-rule (2) of rule 4 shall be forwarded by registered post to the '[Transport Commissioner] or, as the case may be, the Regional Transport Officer or Assistant Regional Transport Officer within forty-eight hours of its receipt.

6. Time limit for delivering returns - (1) Every monthly return in Form I shall be delivered or cause to be delivered before the end of the month immediately succeeding the month to which the return relates.

(2) Every daily return in Form II shall be delivered or cause to be delivered on the day immediately following the day to which the return relates.

(3) Every weekly return in Form III shall be delivered or cause to be delivered within two days of the expiry of the week to which the return relates.

(4) Every monthly return in Form IV shall be delivered or cause to be delivered not later than the seventh day of the month immediately following the month to which the return relates.

7. Submission of receipt evidencing payment of tax - The receipt evidencing payment of tax payable during any month in accordance with the returns submitted under Section 4 shall, in the case of a fleet owner, be forwarded to the officer authorised to receive returns under sub-rule (1) of rule 4 so as to reach him on or before the last day of the month immediately succeeding such month, and in the case of any other operator, shall be forwarded to the officer authorised to receive returns under sub-rule (2) of that rule on or before the 10th day of such month.

²[7A. Refund of excess payment - (1) Subject to the provision of sub-rule (2), a Tax Officer shall *suo motu* or on an application by an operator in Form IV-A order the refund of the amount of tax and penalty (if any) paid by, or recovered from, the operator in excess of the amount due from him in that behalf. The refund order shall be made in Form IV-B.

(2) No refund order under sub-rule (1) shall be made unless the Tax Officer is satisfied (regard being had to the record of the case or the application) that the refund of the tax and penalty (if any) is due to the operator.]

8. Notice in cases referred to in Section 6 - Before determining the sum payable to the State Government in the cases referred to in Section 6, the Tax Officer shall serve a notice in Form V on the operator and shall fix a date (not being earlier than seven days from the date of receipt of such notice) for the production of such accounts and documents as the Tax Officer may require and for considering the objections, if any, of the operator to the demand.

1. Sub. by G.N. of 27.4.1973.

2. Ins. by G.N. of 11.8.1959.

9. Notice of demand - The notice of demand to be issued under sub-section (1) of Section 9 shall be in Form VI.

10. Manner of serving notice of demand - (1) A notice of demand under the Act shall be served by any of the following methods, namely :-

- (a) by delivery or tender of a copy of the notice to the addressee or his agent or any other person duly authorised to receive notice on his behalf;
- (b) by post under a certificate of posting :

Provided that if upon an attempt having been made to serve any such notice by any of the abovementioned methods, the Tax Officer is satisfied that the addressee is keeping out of the way for the purpose of avoiding service, or that, for any other reason the notice cannot be served by any of the abovementioned methods, the Tax Officer may direct that the notice shall be served by affixing a copy thereof on some conspicuous part of the addressee's place of business or garage or of the building in which his place of business or garage is located, or where the addressee ordinarily resides, or on some conspicuous part of any place of residence or place of business or garage last notified by the addressee, and such service shall be as effective as if it had been served on the addressee personally.

(2) Where an officer serving notice (hereinafter in this rule referred to as the "serving officer") delivers or tenders a copy of the notice to the addressee personally or to his agent or any other person duly authorised to receive notice on his behalf, the serving officer shall require the addressee or any other person to whom the copy is so delivered or tendered to put his signature on an acknowledgement of service endorsed on the original notice and the addressee or such person shall comply with such requirement. When the notice is served affixing a copy thereof in accordance with the proviso to sub-rule (1), the serving officer shall return the original to the Tax Officer who issued the notice with a report endorsed thereon or annexed thereto stating that he so affixed the copy, the circumstances under which he did so and the name and address of the person, of any, by whom the place of business or garage of the addressee, or the building in which his place of business or garage is or was located, or the place where the addressee ordinarily resides or resided was identified and in whose presence the copy was affixed. The serving officer shall also require the person identifying the place of business or garage or residence of the addressee to put his signature or thumb impression on his report, and such person shall comply with such requirement.

(3) When the notice is served by post, the service shall be deemed to be effected by properly addressing, pre-paying and posting under a certificate of posting, the notice, and unless the contrary is proved the service shall be deemed to have been effected at the time at which the notice would be delivered in the ordinary course of post.

(4) The Tax Officer at whose instance the notice was issued shall, if he is satisfied from the report of the serving officer or the postal acknowledgement or by taking such evidence as he deems proper, that the notice has been served in accordance with the rule, record an order to that effect. If he is not satisfied that the notice has been properly served, he may, after recording an order to that effect, direct the issue of a fresh notice.

11. Use of stage carriage prohibited when returns not submitted - No stage carriage in respect of which any return other than a daily return has not been delivered within the period prescribed in Rule 6 shall be used

on any public road in the State for more than fifteen days after the expiry of the said period until the returns are submitted.

12. Appeals - (1) An appeal against the notice of demand shall, in the case of a fleet-owner, lie to the State Government and such appeal shall be heard by the Secretary or the Deputy Secretary to the Government of Bombay in the Home Department on behalf of the State Government.

(2) An appeal against the notice of demand shall, in the case of any other operator, lie to the Commissioner within the limits of whose jurisdiction the area of jurisdiction of the Tax Officer issuing the notice lies.

(3) Every appeal against the notice of demand shall be made in the form of a memorandum in duplicate setting forth the name and address of the appellant, the grounds of objection to the notice of demand, the amount admitted by the appellant to be due, and particulars to prove payment of such amount. Every such memorandum shall be signed and verified by the appellant and shall be accompanied by a certified copy of the notice of demand appealed against.

[12A. Grant of stay in Appeal and Revision - (1) No appellate or revisional authority, while entertaining and disposing of the appeal or revision application, shall grant a stay against notice of demand unless the appellate or revisional authority is satisfied that there is an apparent error in interpretation and application or relevant law resulting in undue hardship to the aggrieved party.

(2) Where the stay is granted under sub-rule (1), the appellate or revisional authority shall, as far as possible, dispose of the appeal or application for revision, within a period of six months from the date of grant of such stay]

13. Accounts - (1) Where a stage carriage is used otherwise than as a contract carriage -

(i) a serially numbered pre-printed ticket of appropriate denomination shall be issued to every passenger;

(ii) a Way-Bill in Form VII or in such other form as may be approved by Government shall be prepared at the end of each shift of duty by the conductor from whom it shall be obtained by the operator.

(2) Where a stage carriage, is used as a contract carriage, tickets from serially numbered books containing a hundred numbered duplicate forms each stamped with the seal of the Tax Officer, shall be issued in Form VIII in respect of each of the trips. One copy of Form VIII duly completed shall be issued to the hirer, and a carbon copy thereof retained in the book.

(3) The Way-Bills mentioned in sub-rule(1) and the books mentioned in sub-rule (2) shall be available for inspection with the operator for a period of 18 months from the date on which the fare was collected.

14. Powers of certain Officers - (1) For the purpose of Section 14, any Tax Officer, any officer of the Motor Vehicles Department or any Police Officer of or above the rank of a Sub-Inspector may require any passenger travelling in a stage carriage to produce his ticket for inspection and the passenger shall comply with such requirements.

(2) Any Tax Officer, any Police Officer of or above the rank of a Sub-Inspector or any officer of the Motor Vehicles Department, in uniform may require the driver of any stage carriage in any public place to stop such stage

1. Rule 12A was added by G.N.H.D. D.M.T.A. 3885/16/TRA 3, M.G.G. IV-B, dated 12.1.1989, p. 65.

carriage and cause it to remain stationary so long as may reasonably be necessary for the purpose of checking the tickets issued to the passengers.

(3) Any Tax Officer may, for carrying out the purposes of the Act or these rules issue, from time to time, instructions to any operator for the proper maintenance of registers and accounts used or to be used in connection with the business of the operator or for the maintenance of any additional accounts that may be considered necessary by such officer and the operator shall comply with such requirements and instructions.

FORM I

[See Rule 4(1)]

Bombay Motor Vehicles (Taxation of Passengers) Rules, 1958 (For fleet-owners)

Fleet-owner -

To

The ¹[Transport Commissioner],

1. Name of the holder of permit
 2. Address of the holder of permit
 3. Number of permit
 4. Total strength of fleet
 5. Area to which the permit relates
 6. Permitted passenger/carrying capacity of the fleet. Seated/Standees/Total
 - ²[7. Total route length in kilometers]
 8. Month covered by the return
 - ³[8A. Total number of passengers carried
 - 8B. Operated distance in kilometers]
 9. Total collection of inclusive fares in respect of use otherwise than as contract carriage.
 10. Total collection of inclusive fares in respect of use as contract carriages.
 11. Total collection (add columns 9 and 10)
- Seated/Standee/Total

Signature.

³**Foot note** - For the purpose of item 8B operated distance shall be calculated by multiplying the route length in kilometers by the total number of trips made during the month.

FORM II

[See Rules 4(2)(a)]

Bombay Motor Vehicles (Taxation of Passengers) Rules, 1958 (Daily return in respect of stage carriage authorised to be used exclusively as contract carriage)

To

.....

1. Name of the holder of permit
2. Number of permit
3. Registration mark of the stage carriage
- ²[3A. Seating capacity and standees, if permitted]
4. Day covered by the return

1. Subs. by G.N. of 27.4.1973

2. Subs. by G.N. of 11.8.1967.

3. Added *ibid*.

5. Day for which the last daily return has been submitted.

6. Particulars of trips and fares collected -

Serial No of trip	From	To	¹ [Distance in Kilometres]	Number of passengers carried	Number of receipts issued in token of payment	Fare col- lected
1	2	3	4	5	6	7

1.

2.

3.

4.

5. etc.

7. Total fares collected during the day

Rs.

8. Total fares collected from beginning of month

Rs.

I declare that the above particulars are true.

Dated.

Signature.....

FORM III

[See Rule 4(2)(b)]

Bombay Motor Vehicles (Taxation of Passengers) Rules, 1958

(Weekly return in respect of stage carriage which is not authorised to be used exclusively as contract carriage)

To

.....

.....

1. Name of the holder of permit

2. Number of permit

3. Registration mark of the stage carriage

4. The Route to which the permit relates

²[4A. Length of the route in kilometers]

5. Period covered by the return

6. Week for which last weekly return has been submitted.

7. Daily data when vehicle used as stage carriage -

³ [Date] Route			Trips per- formed				Tickets issued				
1	2	3	Denomina- tion of tick- ets	(a)	Serial No. tickets at beginning	Serial No. at end of day	Value ⁴ at	(d)	[Number of pas- senger carried]	Fares col- lected	6
1	2	3	(a)	(b)	4	(c)	(d)	5			

⁵[* * *]

Total

1. Ins. by G.N. of 11.8.1967.

2. Ins. by G.N. of 11.8.1967.

3. Subs *ibid.*4. Added, *ibid.*5. Deleted, *ibid.*

18. Data when stage carriage used as contract carriage -

Date	From	To	Distance in kilometers	Number of passengers carried	Number of receipts issued in token of payment	Fare collected
1	2	3	4	5	6	7

9. Total fares collected during the days (Add Rs. totals of columns 7 and 8) Rs.

10. Total fares collected from beginning of month Rs.

I declare that the above particulars are true.

Date:

Signature

FORM IV

[See Rule 4(2)(c)]

Bombay Motor Vehicles (Taxation of Passengers) Rules, 1958

(Monthly return in respect of all stage carriages for which the operator holds a permit)

To

1. Name of the holder of permit
2. Address of the holder of permit
3. Number of permit
4. Route/Area to which the permit relates
- ¹[4A. Total route length in kilometre
- 4B. Operated distance]
5. Total permitted passenger-carrying capacity of all stage carriages.
6. Month covered by the return
7. Summary of collection of inclusive fares -

Sr. No.	Regis- tration number of stage carriage	² [Total number of passengers carried	Total distance operated	Collection of inclusive fares according to Form II	Collection of inclusive fares according to Form III	³ [Total number of passengers carried on special hire during the month when the vehicle was used as a contract carriage	Total number of passengers carried in stage carriages during the month
1	2	2A	2B]	3	4	5	6

1
2
3
4
5

1. Subs. by G.N. of 11.8.1967.
2. Ins. by G.N. of 11.8.1967.
3. Added, *ibid.*

6
7
8
9
10

8. Total collection by the operator during the month in respect of all the stage carriages. Rs.
9. Tax payable under Section 3 of Bombay Motor Vehicles (Taxation of Passengers) Act, 1958.

I declare that the above particulars are true.

Dated.

Signature.

¹[Foot-note - For the purpose of item 4B operated distance shall be calculated by multiplying the route length in kilometres by the total number of trips made during the month.]

²[FORM IV-A

(See Rule 7A)

Application for refund of tax and penalty

I/We residing at stage/contract carriage operator having paid the tax/penalty in respect of stage/contract carriage bearing registration mark for the month of do hereby claim a refund of tax*/penalty on the following grounds :-

(i) That I/we have paid tax*/penalty more than what was leviable.

I/We hereby declare that the refund claimed hereinabove has not been claimed by me/us so far and I/we undertake to repay the same in case it is subsequently found that I/we am/are not entitled to have the refund claimed.

Date.

Applicant.

* Strike out whichever is inapplicable.

FORM IV-B

(See Rule 7-A)

Refund Order

To

*The Treasury Officer.

*The Secretary and Treasurer, State Bank of India.

*The Manager, Reserve Bank of India, Bombay.

*The Manager Bank.

I, (Name of operator and address). Tax Officer, hereby certify that having paid on the amount of Rs. as tax on passengers carried by stage/contract carriage/penalty for non-payment of

1. Added. by G.N. 11.8.1967.

2. Ins. by *ibid*.

tax is entitled to a refund of Rs. on account of the reasons mentioned at item No. of the following items :-

(1) That a sum of Rs. (instead of a sum of Rs. for tax due) has been recovered through mistake.

(2) That a sum of Rs. (instead of a sum of Rs. for penalty) has been recovered through mistake.

A note of refund has been made on the original document. Please pay to (Name of operator) Rupees (words and figures) on account of the above refund.

Dated. Signature of Tax Officer.

FORM V

(See Rule 8)

Notice under Section 6 of the Bombay Motor Vehicles (Taxation of Passengers) Act, 1958

To

(Name of operator and address)

No returns were submitted

Whereas ----- by you under section 4 of the
the returns submitted

Bombay Motor Vehicles (Taxation of Passengers) Act, 1958, in respect of your stage carriage bearing registration mark
. for the month of

. appear to me to be incorrect period to
. of making your representation,
or incomplete, you are hereby given an opportunity
. establishing the correctness and
if any.

.
Completeness of the returns submitted by you.

In pursuance of Section 6 of the aforesaid Act, I hereby require you to attend in person, or to depute your agent on the date and at the place and time specified below, to produce or cause to be produced the documents specified below and any other evidence on which you rely for failure to submit the returns.

.
establishing that the returns submitted by you are correct and complete.
Period under reference

.
Authority before whom to appear

.
Date Place of hearing

.
Time
Evidence required to be produced :

* Strike out whichever is inapplicable.

Books of account maintained under rules
 . . . of the Bombay Motor Vehicles (Taxation of Passengers) Rules, 1958.
 (Here enter any other papers or documents required to be produced.)

(Seal)

Signature

Designation

Place

Date

FORM VI

(See Rule 9)

Bombay Motor Vehicles (Taxation of Passengers) Act, 1958

Notice of demand

To

(Name of operator and address).

You are hereby required to take notice that a sum of Rs. as tax and a penalty of Rs. have become due and recoverable from you under section of the Bombay Motor Vehicles (Taxation of Passengers) Act, 1958, full details of which can be had from my officer and that they have remained unpaid and that unless they are paid within fifteen days from the date on which this notice is served on you, compulsory proceedings will be taken according to law for the recovery of the whole of the amounts due by you.

Dated the day of 19 .

(Seal)_

Signature

Place

Tax Officer.

FORM VII

[See Rule 13(1)]

Bombay Motor Vehicles (Taxation of Passengers) Act, 1958

Way-Bill

1. Registration mark of stage carriage
2. Date
3. Hour of shift
4. Route
5. Name of conductor in charge of stage carriage
6. Badge No.
7. Name of driver
8. Authorisation Number
9. Tickets -
10. Number of passengers carried.]

Denomina- tion fare	Tickets received		Ticket re- turned Lowest Number	Number of ticket issued	Amount collected
	Opening No. (a)	Closing No. (b)			

Total amount handed over Rs.
 Excess/Shortage. Rs.
 Date.
 Place. Signature of Conductor.

FORM VIII
 [See Rule 13(2)]

Date
 Serial No.
 Journey from to Miles
 Number of passengers carried -
 Fares collected -Rs. np. Signature