

1. Title, extent and commencement : -

(1) These rules may be called the Andhra Pradesh Motor Vehicles Taxation Rules, 1963.

(2) They extend to the whole of the State of Andhra Pradesh.

(3) They shall come into force on the 1st April 1963.

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

(a) Act means the Andhra Pradesh Motor Vehicles Taxation Rules, 1963;

(b) Form means a form appended to these rules;

(c) Registered means registered under the Motor Vehicle Act, 1939.

3. Endorsement in certificate of registration of tax payable : - Where a motor vehicle is registered in a State, or the ownership of any motor vehicle registered in another State, is transferred to a person in the State, the licensing Officer shall make an entry regarding the amount of quarterly, half-yearly or annual tax payable in respect of that motor vehicle in the certificate of registration.

4. Filing of declaration for regular payment : - (1) Every registered owner or person having possession or control of a motor vehicle used or kept for use in the State, shall file a declaration with the licensing officer concerned in Form No.1 or Form No.2, as the case may be, intimating his intention to pay the tax regularly and to obtain the licence from such licensing officer. He shall also send an intimation in Form No.3 in case he intends to obtain the licence from any other licensing officer.

(2) A licensing Officer, other than the licensing officer concerned receiving the intimation in Form No.2 shall communicate the alteration of the place of obtaining the licensing officer concerned.

5. Filing of declaration when motor vehicle is altered : - (1) When in respect of any motor vehicle, additional amount of tax becomes payable, consequent to any alterations made to a motor vehicle or due to a proposal involving increase either in the total distance permitted to be covered in a day in the case of stage carriage or the laden weight in the case of a goods vehicle or due to a proposal to change the category of use of vehicle, the registered owner of such vehicle or any other person having possession or control thereof shall file declaration in Form No.4 with the Licensing Officer concerned together with certificate of registration and evidence of payment of additional amount of tax payable in respect of that vehicle. The additional amount of tax payable in respect of such vehicle for that quarter, half-year or year shall bear the same proportion to the difference between the amount already paid and the amount payable at the higher rate for that quarter, half-year or year as the unexpired portion of the quarter, half-year or year.

Explanation:- (i) For the purpose of calculation of the unexpired portion of the quarter, half-year or year, part of month shall be constructed as a full month.

(ii) The provision in this rule shall not apply to a case where the motor vehicle in respect of which a higher rate of tax or additional tax is payable has been used without the filing of declaration and payment of additional amount before such use.

(iii) The rule shall not apply to a case where the motor vehicle in respect of which lumpsum tax has been paid is misused as a goods vehicle, a motor cab or a stage carriage.

(2) In respect of a motor vehicle for which lumpsum tax is paid under Section 3 of Andhra Pradesh Motor Vehicles Taxation Act, 1963, changed into another category attracting higher rate of tax or tax on quarterly basis, the tax payable for such a motor vehicle shall be the tax applicable to the new category with a proportionate deduction at the rate of 2% per quarter or part thereof of the lumpsum tax applicable to a new motor vehicle in the earlier category. This deduction of tax shall be applicable only till the expiry of a period of 12 years from the month of registration.

6. Payment of tax for motor vehicle purchased within the quarter and grant of license

: - Subject to Section 4, the tax in respect of a motor vehicle purchased at any time within the quarter shall be paid in advance by the registered owner of the motor vehicle or other person having possession or control thereof at his choice either quarterly, half-yearly or annually on a licence to be taken out by him for such quarter, half-yearly or year at the time of registration of the vehicle, either under Section 23 or Section 25 of the Motor vehicle Act, 1939 whichever is earlier.

7. Procedure for obtaining of license in respect of motor vehicles exempted under

Section 9 : - (1) Where an exemption of the tax payable in respect of the motor vehicle is granted under Section 9 of the Act, the registered owner or any other person having possession or control of the vehicle shall communicate the licensing officer concerned the registered number of such vehicle together with a copy of the notification granted the exemption and such other particulars as that officer may require and apply for a license thereof.

(2) If the Licensing Officer is satisfied that no tax is payable for the vehicle, he shall grant a license with the word 'Exempted' written on it for the period specified therein and record in the certificate of registration that no tax is payable in respect of the motor vehicle for the said period.

(3) The application under sub-rule (1) shall be made within three days from the date of the notification granted exemption.

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

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

9. Checking of motor vehicle by the Officers of the Commercial Tax Department : -

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

10. Seizure and detention of motor vehicles by certain officers : - Any Officer of the Transport Department not below the rank of an Assistant Inspector of Motor Vehicles or any Officer of the Commercial Tax Department not below the rank of an Assistant Commercial Tax Officer, in-charge of a check post, and officers of Vigilance and Enforcement Department not below the rank of Inspector may exercise the powers under Section 8.

11. Prohibition of alteration, etc., of license, and issue of duplicate license : -

(1) No person shall alter, deface, mutilate or otherwise tamper with the license issued in respect of a motor vehicle, or exhibit it on a motor vehicle other than the one for which such license has been issued.

(2) If the license issued in respect of any motor vehicle is lost, destroyed or mutilated, the licensing officer concerned may, on application made to him together with a treasury challan for rupees two towards fee, grant a duplicate license for the period for which the original license was issued. The Licensing Officer concerned shall, before issuing the duplicate license, satisfy himself that the tax for the period concerned by the original license has not been refunded wholly or in part. He shall make an entry of the issue of the duplicate license in the

certificate of registration.

(3) If a license reported as lost is subsequently found, it shall be forthwith surrendered to the licensing officer concerned.

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

12-A. Liability for payment of tax in respect of motor vehicles kept for use :- For the purpose of Section 3 of the Act, a motor vehicle shall be deemed to be kept for use and is liable to tax unless the registered owner or the person having possession or control of the motor vehicle intimates in writing to the licensing officer before the commencement of the quarter for which tax is due that the motor vehicle shall not be used after expiry of the period for which tax has already been paid. The Licensing Officer shall on receipt of the intimation, acknowledge its receipt:

Provided further that nothing in this rule shall apply in respect of vehicles for which life time or lumpsum tax is prescribed.

Provided also that in the case of public carrier vehicle registered and normally kept in any one of the States of Madras, Mysore, Kerala, and Maharashtra and covered by permits to ply in this state without counter-signature under the rules framed under Section 68 (2) (hh) of the Motor Vehicle Act, 1939 (Central Act 4 of 1939) in pursuance of the special reciprocal agreement entered into between the States of Andhra Pradesh, Madras, Maharashtra, Mysore & Kerala, the vehicle shall be deemed to have been kept for use till the expiry of their permits irrespective of this rule unless the vehicles are kept under non-use after the prior intimation for a period of whole year in any State or States.

12-B :- Whereby a notification under sub-Section (1) of Section 3 the rates of taxes for the periods for which the tax was already paid on a motor vehicle are increased from a date subsequent to the 1st April of a year:-

(i) the tax paid in respect of any motor vehicle on a yearly license prior to the date from which the rates are increased shall be adjusted towards the tax due in respect of that vehicle for those quarters for which the amount paid is not sufficient and after such adjustment, if the tax already paid is not sufficient to cover fully the tax due for any quarter, the tax for that quarter in respect of that vehicle shall be deemed to have not been paid; and

(ii) the tax paid in respect of any motor vehicle on a half-yearly license prior to the date from which the rates are increased shall be adjusted towards the tax due for the first quarter and it shall be deemed that tax due for the second quarter has not been paid.

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

TABLE

| PERIOD | AMOUNT OF PENALTY |
|--|---|
| (1) Within one month from the beginning of the quarter, half-year or year as the case may be | Not exceeding one half of the quarterly tax |
| (2) Within two months from the beginning of the quarter, half-year or year, as the case may be | Not exceeding the amount of quarterly tax |
| (3) For over two months from the beginning of the | Not exceeding twice the quarterly |

quarter, half year or year, as the case may

tax

(4) For each calendar month or part thereof in respect of motor vehicles for which life time or lumpsum is prescribed.

Not exceeding 2% of the life time or lumpsum tax for calendar month or part thereof subject to a maximum of twice the life time or lumpsum tax due

13-A. Manner of payment of tax : - Payment of every amount due under the Act shall be made by way of cash upto the value of Rs.300 or a demand draft or a pay order obtainable from any bank mentioned in the Second Schedule to the Reserve Bank of India Act, 1934 and the demand draft or the pay order shall be produced together with "Certificate of Registration the valid Certificate of insurance and in respect of transfer of vehicles, the valid registration certificate of motor transport undertakings under "the Motor Transport Workers Act" before the Licensing Officer who shall record the fact of Payment of tax in the certificate of registration and the valid certificate of Insurance and return them to the person who produces the same along with the taxation license:

Provided that if the owner of a motor vehicle is not in possession of the Certificate of Registration and the valid Certificate of Insurance for sufficient reason, the Licensing Officer may permit him to produce the same within fifteen days from the date of production of the demand draft or the pay order in case such date is after the grace period or from the date of expiry of grace period in any other case and on compliance they shall be deemed to have been produced together with the demand draft or the pay order.

Provided further that, in respect of motor vehicles other than transport vehicles registered or kept for use in the State, payment of every amount due under the said Act, may be made by remittance of cash, to the value for which payment is required to the Head Post Master, concerned who functions as a Licensing Officer. The certificate of registration and valid certificate of insurance shall also be produced before the Licensing Officer concerned who shall record the fact of payment of tax and return to them to the person who produces the same along with the tax license.

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

14. Manner of payment of tax in respect of vehicles registered in other states : - Payment of every amount due under the Act, in respect of a motor vehicle of any other State used or kept for use in any public place in this State shall be made either by money order or bank draft for the value for which payment is required, payable to the Licensing Officer within whose jurisdiction the vehicle shall pass through first, while entering into this State. Provided that tax in respect of a motor vehicle registered in the State of Madras and plying in this State on a license granted under sub-section (4) of Section 4 of the Act, may be paid, by the bank draft for the value for which payment is required.

14-A. Manner of payment of tax by the registered owners who own or keep in their possession or control more than two thousand motor vehicles based on gross traffic earnings.

(1) A preliminary declaration under clause (2) of Section 6-A shall be made in Form No.5 before the 15th April of the current year.

(2) The Licensing Authority on the basis of such declaration, made under sub-rule (1), shall

determine the amount of tax payable by such registered owner and communicate the same to the registered owner by issuing an order of provisional assessment of tax for the current year before 30th April in Form No.6:

Provided that it shall be open to the Licensing Authority to review any order of provisional assessment of tax issued under this sub-rule where it is considered necessary to so and pass a fresh order of provisional assessment of tax.

(3)The registered owner shall thereafter submit final declaration under clause of Section 6-A in form 7 before 30th June of the succeeding year.

(4)The Licensing Authority shall finally determine the amount of tax levied under Clause (6) of Section 6-A and issue an order of final assessment of tax for the year in Form No.6

(5)The difference of tax, is any, between final assessment made under sub-rule (4) and the provisional assessment made under sub-rule (2) shall be paid by, or refunded to, the registered owner within 3 months from the date of final assessment made under sub-rule (4).

(6) The Licensing Authority shall be competent to call upon the registered owner to produce any accounts, registers, records or documents or any information or any person to be present before it for examination.

(7) In case of default of payment of tax either under sub-rule (2) or sub-rule (4), the registered owner shall pay such amount towards penalty as may be levied by the licensing authority subject to a maximum of 1/4th of the amount of tax payable for the year.

(8) The licensing authority under this rule shall be Secretary, State Transport Authority, Andhra Pradesh, Hyderabad.

15. Procedure for appeal : - (1) An appeal under Section 12 of the Act against an order of levy made under Section 6 or of the seizure made under Section 8 shall lie to the Deputy Transport Commissioner concerned within a period of thirty days from the date of communication of the order of levy or the date of seizure as the case may be:

Provided that an appeal against the order of levy made under Section 6 or of the seizure made under Section 8, by the Deputy Transport Commissioner [or the Joint Transport Commissioner] who functions as the Secretary, Regional Transport Authority, Hyderabad shall lie to the Transport Commissioner.

Provided further that an appeal against an order of levy made under Section 6 or of the seizure made under Section 8, by the Assistant Secretary, State Transport Authority, Hyderabad shall lie to the Secretary, State Transport Authority, Hyderabad.

Provided also that, where an appeal is presented within the stipulated time, but is returned for representation in such manner and within such period as may be specified by the Appellate Authority and if such appeal is represented within the period specified, it shall be deemed to have been presented in time for purposes of this rule.

(2). Every appeal referred to under Sub-rule (1) shall be in the form of memorandum specifying the name and address of the appellant, the registration number of the motor vehicle, the date of receipt by the appellant of the order appealed against and shall contain a clear statement of facts, the nature of relief prayed for and shall be verified and signed by the appellant or his authorized agent, as the case may be. Every such memorandum of appeal be presented in duplicate and shall be accompanied by a treasury challan for Rupees twenty towards fee. The appeal shall also be accompanied by the original or a certified copy of the order appealed against.

(3). The Deputy Transport Commissioner or the Joint Transport Commissioner concerned or the Transport Commissioner as the case may be, shall, after making such inquiry and perusing such records, if any, as he may deem necessary, pass such order on the appeal as he thinks fit.

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

15-B Refund of appeal fee: - The Deputy Transport Commissioner or the Joint Transport Commissioner, concerned or the Transport Commissioner as the case may be, on application, sanction the refund of the fee paid under Rule 15 in case where the remittance of fee is not followed by an appeal for which the fee was paid.

Provided that no refund of the fee shall be made if the application for such refund of the fee is not made within one year from the date of credit of the fee.

16. Levy of tax on an articulated vehicle : - (1) If a motor vehicle is so constructed that a trailer may by partial super-imposition be attached to the vehicle in such a manner as to cause a substantial part of the weight of the trailer to be borne by the vehicle, and if the vehicle is not used except in conjunction with the trailer, the vehicle and the trailer shall be deemed to be a goods vehicle and be known as an articulated vehicle.

(2) If such a goods vehicle is provided with more than one such trailer but is so constructed that only one such trailer can be used at a time, it shall be deemed to be a goods vehicle with alternative bodies, and tax shall be chargeable in respect of the vehicle in combination with that trailer which has the greatest laden weight, and no additional tax shall be chargeable in respect of other trailers.

17. Fine for breach of rules :- (1) whoever commits breach of any provision of these rules shall be punishable with fine which may extend to fifty rupees.

(2) No court, inferior to that of a Second Class Magistrate, shall try any offence punishable under these rules.

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