

PUNJAB MOTOR VEHICLES TAXATION RULES 1925



'4—26 Eccr for '[State of the itc Or iod into be I The Punjab Motor Vehicles Taxation Rules 1925 I. These rules may bc the punji", W tor Taxations Rules. 1923. (b) They sban into force the Apra. 2. • 1. these — (a) means the b Motor Vehicles Taxation Act. I •24 ; (b) "section" means a section or the Act ; and (c) an article' in "(tbc Schedule to the Act,) 4. Under sub-section I) Of 4 every person keeps a motor- vehicle for use shall up End sign declaration in



Form i. The form may be sent by registered post. or may be sent by agent to the Officer. s. Any person. Who having delivered a declaration becomes liable to a further tax by reason of his keeping a greater number of motor vehicles for use than he has stated in the declaration, Or by reason of any change the character of any motor vehicle kept by him for use shall fill up, sign and deliver an additional declaration under section 5 in. Form I

6. Licensing Officer. on receiving information that any person keeps a vehicle for use, may require to sign fill up and deliver the form of declaration. The Officer may serve upon him." once a special notice in Form IL This notice may be sent to by post or may be served upon him in person or (if service cannot be made upon him in person) upon any adult male or member of his family. If the notice not be served in the manner aforesaid. it may be served by affixing it to some conspicuous part of place: be residence or business, or in such manner as the Licensing Officer may think fit. I. Forms of declaration be obtained from the Licensing Officer



8. Under sub-section (I) or of the Act.—(i) Motor Vehicles owned and kept for use exclusively for the purpose of conveying passengers to and from the educational institutions and used for the purpose of carrying pupils to and from the educational institutions or for directly related or incidental to such purposes of the educational institutions. Total exemption]. (iv) Motor Vehicles for hospital and kept for hospital. —Total exemption. ambulances owned by the authorities use of conveying patients to and from the (v) temporarily brought into the Punjab and kept for use therein for a period exceeding thirty days. —Total exemption : Provided that this exemption shall apply to those in the Uttar Pradesh (Provided further that this exemption shall not apply to transport vehicles registered in another which normally operate a route which lies partly in that State in this State unless specially exempted by the Government (vi) Motor Vehicles imported under a Tripartite de Passage and temporarily brought into the Punjab.—Total exemption for the first thirty days of their stay in the Punjab_ Note. (I) - By this clause motor Vehicles imported under a tripartite or de passage are exempted for the first thirty days of their stay in the State). of the total length of their stay. in the case Of Other motor Vehicles brought temporarily into the State no exemption at all is claimable if the period of the stay exceeds thirty days. Note. motor vehicle imported under a Tripartite or de Passage and kept in the State) for a period exceeding thirty days shall be that "Varies in which the first day of the vehicle's Stay not the full for the quarter but a fraction tax if the stay is thereafter protracted into quarter, the tax for that quarter shall be leviable (vii) Motor Vehicles exempted under the Ayyibry Force Act, 1920. the Indian Territorial Force Act. 1920, or any other law being in force.—Total J' Of 950. 'Proviso by N.. 420 461238'. • by Leg Suppl. part 23rd 1982. 'See dated 4th May. 1984 proviso 'O v) by Notification No H 19 . Of the that the Central ing a authority and used institutions •om the Department I outc Sally Sage Of be 8-8B 1 Punjab Motor Vehicles Taxation Rules, 1925 1 1 Motor kept exclusively for use hearses. - Total Motor Vehicles purchased to replace those transferred to the Defer,cc Department. Foil exemption., C u, ing the vehicle is registered and in reSBCT Of the next following quarter nempun to the extent of the fee paid registration Of the vehicle. The «tick is purchaseased within "oaths of tEe Of vehicle to the Defence (x) Vehicles used an authority of a trade certificate and for One or the in rule 3.21 ef the Punjab Motor Vehicles 1940_ exemption Motor Vehicle thin vehicles brought perman- ently into the Punjab•TOIAI exemption for the quarter during which any such vehicle is so imported provided that it has been taxed for the same quarter in any other State in India). •t xii) Motor Vehicles Of a country opt-rating sub section (I-A) of section 92 of the Motor Vehicles Act, 1939.—Total exemption, provided a provision for such exemption is made by the Central Govern. ment in the relevant reciprocal agreement With such foreign country. A n (Nher than a department Central HSute) Govern. is whok exempt from liability to. pay the tax this rule must nevertheless licence unless he is exempt under clause (v) of this rule. 'Oiii) "Invalid Carriage" as defined in Clause (IO) Of section 2 of the Motor-Vehkle Act. 1939. (Central Act, [V. 1939). —Total S-A. NO shall be entitled to exemption under (v) Of the last preceding rule unless he has paid tax to the Government Of another State for the period for Which exemption as claimed. qprovided that if the vehicle in respect of Which exemption is eldmed belongs to person who ordinarily resides in an area, where no levied on motor vehicles. and i. normally kept for use in area. the owner may claim the said exemption On establishing these facts.) 8 B •Subject to the conditions hereinafter prescribed. any person keeping a Motor Vehicle other than a vehicle let or plied hire is c-em-pted l10m liability to pay the rot any quarter in Which the is for a not exceeding days.) Government Notification No. 2408 HG 41135534, dated the 28th October 1941. NO. 181 H '947. . Governmenti Notification No. G SR. 96/P A. 4/24JS..IS\ (4 date ••see Leg. 'r. 7-6-77. • by NO. 824 B 1939. January, 1966. No. G.S.R. 13JP.A. 13 12 PUNJAB t Rr. 8B—iO •iii NO person shall be under this unless the Blloing conditions are fulfilled (a) Before taking 'h. vehicles into use. the Shan Obtain fro•n the Officer or a motor dealer o. association spec"lb authorised in this rCSBzt by the State Government

Form IV therefore. fee. equal of the tax which would have been payable the for the quarter or to rupees whichever is (b) Special Short-term obtained the last preceding Sha" be exhibited on the windscreen, or if a windscreen is not fitted on other prominent part Of the vehicle during the whole period Of its validity and throughout the remainder of quarter for which exemption is (e) The (State) Government may Of motor dealers Or association of persons using motor vehicles : appointed to a special Registering Authority under the provisions Of sub-rule (2) of the rule 3 IS the Punjab Vehicles Rules. to issue Short term licenses under clause above and may conditions o. such authorisation An authorisation issued under this clause may be withdrawn at any (iii) A person who has- obtained a Special Short-term License under sub rule (ii) desires to keep the vehicle in for a longer period and pay. the run tax for the quarter ; he shall be entitled to Obtain a refund of the fee paid for the Special Short-term License, provided that payment of the tax for the quarter is made before the expiry Of the term of the Special Short-term License. a Registrar instalment of tax- if he has neither but Drives to the satisfaction of the Licensing officer nor during the quarterly period Officer exempting him from liability to pay the instalment or tax relating to that quarter and the Licensing officer shall make an endorsement to that effect on the License. In calculating the period during which the Motor Vehicle was not used regard shall be had only to complete quarter during which it was used otherwise Ods shall be excluded. the Saturday which is brought or the day during any part Of taxation quarter the tax shall be for the whole quarter irrespective the quarter for which the vehicle used). 9. (2) Of 13 person pay quarterly Of tax. but proves that he has used the motor vehicle throughout the preceding quarterly as defined in sub-section i) Of section 3. is entitled to from liability to that quarterly tax. Any making to sub-section (2) Of section 13 Or under 8 or rule 13 shall support his claim to exemption by an Affidavit of Laws 8B by which this Obtain from the Licensing Officer fee. equal to the Preceding not fitted -iod or it' Special Q 3 15 licenses at any under 'd pay. of the period or at her period n sing that motor ter ting -ter 1925 LJ -i" Officer may in each case (Provided That no Person shall be entitled to an exemption under sub-section section 13 or rule 9. unless such person deposits the Registrar - "Sign and s an advance intimation certificate with the Licensing Officer of his intention to use the vehicle respect Of which exemption is claimed). 11 Under sub (3) or 13 to quarterly instalment of tax but proves that he has paid respect of the whole vehicle for the whole of the quarter which instalment of tax is due may claim a deduction to the extent of half the annual municipal tax of the period. Such claim must be supported by a Certificate signed by competent officer Of the municipality showing that such tax has been paid. 12. A person who has a quarterly instalment tax in Of a motor vehicle. but proves to the satisfaction of the Licensing Officer. under section 13 the Act. that he is not liable to the payment of that instalment of tax Of part thereof on the ground for in the Rules. any Of the exemption in the refund of duty . paid extent 'ble under the made thereunder. Claims for refund for tax paid to a Local body must be supported by a receipt or a license Other documents signed by competent officer Of that local body showing that such tax has been paid for such a period

12. Whenever an exemption or deduction Or refund is claimed by license and his claim is admitted. the Licensing Officer, shall make the necessary entry certifying the exemption Or deduction or refund in the remarks column of the license. 13, When a person purchases or keeps or use a motor vehicle in respect Of a license has already been issued he shall produce the license (referred to in rule 18 before the Licensing Officer. The Licensing Officer Shall then cancel the license and deliver to the applicant a fresh license in his own name, in which he shall enter -paid those instalments Of the tax which were paid on the former license. 14.. the event of a licensee losing his license. On an application being made to the Licensing Officer a duplicate license be issued on the payment of a fee of twenty-five paise). 15 The assessment of motor vehicles described in articles 1, 2 and 3 depends On the weight laden of the vehicle. assessee must State this weight in his declaration form The Licensing Officer may accept Or reject in his discretion & demand from the applicant - accept the proof of weight laden is _ In the absence of such proof the Officer shall by NO (S) 3276 the 22nd sub' by 124js. 1'66. 16. The assessment of vehicle 'nd "Sess "16. The assessment of vehicle described in articles 4. 5 and depends on the number Of persons that can be seated in a vehicle In the case of vehicles having a seating capacity for four Or six persons the Licensing Officer shall the applicant's declaration from his judgement as to the seating capacity of vehicles, in mind that vehicles Of the kind known as four to six seater are to be classed as five seater For the purpose Of assessment, the Licensing Officer may require the applicant to produce his car before him for his inspection

18. AS Soon as an applicant for a license has filed the declaration the Licensing Officer shall inform him (by letter) Of the assement on his motor vehicle ; and the applicant shall, as Prescribed, in the Act, the first quarterly instalment Of the tax into lbe treasury '(Or in dicial stamps or by money Order).The licensing Officer, 00 thc production of the challan, shall deliver the license, which shall bc in



Form III, to the applicant

19. Any police on duty may order a motor vehicle to Stop and examine it to ascertain whether a license therefor has been Obtained. Should he discover that it has not been licensed, he shall take the 'Wye and the register number of the vehicle and the name of the owner, and report the same without delay to the Licensing Officer such action as he considers necessary, NO such action shall be a police until the day May, 20. Before imposing a penalty under sections 8 and 9, the Licensing Officer shall call upon the person concerned to show cause why the penalty should not be imposed, He shall record a brief memorandum of the facts of the case and the statement (if any) of the person concerned, and a finding With a brief statement of his reasons for that finding

21. Under section 12 any person aggrieved by any order relating to the assessment imposition of recovery or tax or by any order, Within a period of thirty days from the date of order, appeal from such order. The appeal shall be made in writing to the officer to whom an appeal lies under section 12, stating the grounds on which the appellant disputes the Order. The officer hearing the appeal may in his discretion— (a) dismiss the appeal summarily ; Or (b) can on the Licensing Officer for a report, and after considering such report and such arguments as may be put forward on behalf of the appellant may confirm modify or set aside the order



22. When a person pays an instalment tax or satisfies a Licensing Officer that he is entitled to exemption from the payment of tax, the Licensing Officer shall issue a token in



Form V to such person and shall enter in the token the amount paid Or the word 'Exempt' as the case may be.

GSR IS/Amd. (3) 66 d'. 15-1-1966. 52 207.00 437.50 soo .00 75 .00 r Seat) 8 .75 00) 00 4— The Punjab Motor Vehicles Taxation Act, 1924 4. Obligation of persons keeping motor vehicles.—(1) Every person who keeps a motor vehicle for use shall till up and sign a declaration in the prescribed form, stating the particulars thereof, and shall deliver the declaration as filled up and signed by him to the licensing officer before the 31st day of April, 1925, or if such person commences to keep the motor-vehicle for use after the 10th day Of April, 1925, then before the expiration of 21 days from the day of his commencing to keep the motor-vehicle for use. (2) The tax to which he appears by such declaration to be liable shall be payable by him in respect of the motor vehicle, if at the quarterly period ending on the 30th day Of April, if for the second quarterly period before the 1st day of July, if, for the third quarterly period before the 1st day of October, and if for the fourth quarterly period before the 31st day Of November. Provided that if a person commences to keep the motor vehicle for use, -after the 10th day of April, 1925, he shall pay the first instalment due before the expiration of 21 days from time day of his commencing to keep the motor-vehicle for use. (3) Every person who owns any motor-vehicle which is let for hire, Shown, for, the purpose of this deemed to be the person who keeps the motor-vehicles for use. Obligation to make additional declaration and to pay further tax. — If any person has delivered a declaration under Section 4 preceding section liable to pay additional tax by reason of his keeping a greater number of motor-vehicles for use than he has stated in the declaration Or by reason of any change in the character of any motor-vehicle kept by him for use, he shall fill up and sign an additional declaration specifying with reference to such facts the particulars required by the preceding Section. Such person shall deliver the additional declaration so filled up , signed and pay such additional tax as by the mentioned declaration appears him -to the licensing Officer before the expiration Of 21 days from the day Of his becoming so liable as aforesaid : Provided that when payment is made of additional tax by reason or any in the character or any motor-vehicle, an allowance shall be made by the Licensing Officer to make declaration and to pay a special notice to be served upon any person to whom he has delivered the declaration named in such Of be left with such notice, Whether such person is holder of a licence or not. 7. of license-agency officer shall grant and deliver to every person Who pays to him the first instalment Of tax due, a licence in which shall be specified the particulars Of the tax paid, with other particulars that may be prescribed. The licence shall be dated on the day the tax is paid and six months, beginning from the date of issue, are to be lent On the Act, (Or in 'r. on be in and and Port the The 15 23. (n No person shall drive or ride in a motor-vehicle to be driven any motor unless a valid token is displayed thereon in the manner hereinafter prescribed. In the case of motor cycles not having more than two wheels (whether with or without a sidecar) the token shall be affixed to the plate bearing the front registration mark as to towards the Left-hand side Of the motor cycle. and in the case of any other motor vehicle it shall be affixed to the corner Of the windscreen facing forwards or if the vehicle is not fitted with a windscreen then in some Other conspicuous place on the left hand side of the vehicle. (3) Nothing in sub-rule (I) Of this rule shall apply in the case of a vehicle owned or kept for use by any department other than a vehicle used in connection with the business Of Railways— or which is for the time from liability to pay under clause (viii) in (I) of rule 8-B or Which has not been kept for use by the owner for more than thirty days. 24, (I) Any holder Of a token which has been lost, destroyed, defaced or torn apply to the Licensing Officer for the issue of duplicate token. and the Licensing Officer shall, if he is satisfied after making enquiries that duplicate may issue, issue a duplicate token. A duplicate token be in Form v with the in red letters written Or (3) The fee for the issue Of a duplicate token shall be paise) 25. • Whoever contravenes the provisions of rule 3 shall be punishable with fine which may extend to twenty rupees. and in the event of any subsequent offence with a fine extend beyond ten rupees. Description Of Motor Vehicle And Rate Of Tax in rupees I. Motor Cycles (Including mopeds and with attachment for propelling the by mechanical power. not exceeding 3 cwt. in weight unladen— (a) Bicycles weighing less than 14 lbs. in weight unladen (b) Bicycles exceeding 14 lbs. in weight unladen (c) Bicycles exceeding 14 lbs. in weight unladen (d) Bicycles exceeding 14 lbs. in weight unladen (e) Bicycles exceeding 14 lbs. in weight unladen (f) Bicycles exceeding 14 lbs. in weight unladen (g) Bicycle rickshaws in (a) or (b)-drawing a rickshaw or Side car. addition to the tax payable therefor (d) Rickshaws drawn by hand or by animal or by electric power or by steam or by gas or by oil or by kerosene or by alcohol or by any other substance except electricity or by adaptation of Laws Order. 1930. 31 .25 62 .50 .65 62 SO by NO. R. 13 dated the 1966. • See Leg. 111 14-642 16 PUNJAB 3. Vehicles used solely in the course Of trade and industry for the transport Of goods (including tricycles carrying more than 50 lbs. unladen)— (a) Vehicles other than such vehicles as aforesaid but not exceeding 12 cwt. in weight unladen; (b) Vehicles Other than such electrically propelled vehicles as aforesaid but not

exceeding 12 cwt. in weight unladen ; (c) Vehicles exceeding 12 cwt. but not exceeding One ton in weight unladen Vehicles exceeding One ton. but not exceeding two tons in weight unladen (e) Vehicles exceeding 2 tons, not exceeding 3 tons in weight unladen ; (f) Vehicles exceeding 3 tons but not exceeding 4 tons in weight unladen ; 12m .00 (g) Vehicles exceeding 4 tons in weight unladen ; .00 (h) vehicles if used for drawing a trailer, in addition for each trailer ; provided that two or two or more vehicles shall not be chargeable under this clause with respect to the same 75 4 (i) Motor cabs With Contract carriage permits plying for hire and used for the transport Of passengers excluding driver and conductor (ii) Tram Cars ; (iii) Auto Rickshaw ; (per seat) IS .75 100 (per annum) 6. (i) Stage carriages plying for hire and used for the transport of passengers, excluding the driver, and conductor ; 500 _00 (per seat subject to a maximum Of RS. 35100 Mini Buses having seating capacity Of not more than 12 passengers. excluding driver and conductor plying for hire and used for the transport of passengers 00 (per annum) 6. Motor Vehicles .Other than those liable to tax under the foregoing provisions of this schedule having a seating capacity (b) One person more than one person. but more than three persons ; more than four persons, for, every seat 62 117 .25 39.05 SO 4



6. The Punjab Motor Vehicles Taxation, Rules, 1923 FORM Form or [Xchration Punjab 1924.4 1925
 father'. name and full address., Of V (c) - Engine Year of (c) and of cylinder (d) Model or series : and Sir
 of on axle (in the case of transport vehicles only) (a) Weight (b) Registered seating capacity (c) Registered
 laden (in the case of vehicles only) Date Of commencing to keep the motor vehicles for use I hereby
 declare that the above particulars are true (Signature) Certified that the above particulars are Correct.
 (Signature of officer inspecting the vehicles). The vehicle has been assessed under Entry, ..., or the Tax
 Schedule- at the Rate of per annum. Date... Licensing Officer. D's: 'ict Note (1) —A separate declaration



form must be completed (2 The entry to be made against Side-head 2(b) in the declaration form describe the type Of body iO one or Other or following categories Two seater open TVO seater closed. Tourer. various Of convertible bodies). Van. Bus With Bus type. mts. PUNJAB FORM n NOTICE 6 1924 Address . Take notice that you are hereby to • very r to By the due sech vehicle veh b, you before 14 day* from F to deliver the declaration or to pay the • section 8 •nd 9 para* b FORM ode i 8 of Vet* Vt hideg Rules, J has paid e teredoa the permitted to keep for the use motor {0 within the limits or the Punjab upto the March. 19 Date. e., ...,pistrici. R e newed for the year ending the 31 19., 19 TRANSFER OF RECORD6 records 'o beg (The reverse-of ALMENTOF TAX paid ia Of Lice•• Year in the ease Of an em em • pay • OS« the there made renrks 1st 19 19 1st 19 19 PUNJAB 1 h-IV. The Punjab Motor Taxation Rules. i 925

