

CHHATTISGARH MOTOR VEHICLE TAXATION ACT, 1991

1991 2. 9. 16, 20. 204. 20.0. 21. 22. 24. 25. 26. 1991 2. 3. 4. 6. 9. 10. 12. 13. 14. 18. 20. 21. m.q.2... 2010 :- : 14, 15, 16 19. 2010 :- : 7, 35 gd 37. 2009 :- : 5, 6 ed 25. 2009 :- a. : 7, 35 gd 37. Jüczellöl 31f21fä?H1, 1991 1991 1991 (3) (a) 1988 (1988 59) 19SS (19S8«rÉ. (r) (1988 59) *zag 11 28-12-1991 (1) 2001 (2) q.g. (2) å.«.i. • (2006) 613 • 2007 • 2007 sss 1988 2007 (2) i.«.i. 113 (2006) s 2007 s" 2007 sss sss . ext.". 3130 3 (2) 1942 (1) Iss (q.v.) 1 NH, 1942 ii 8-10 (2) 10. () 11 1988 '9) Q 'ran, 74, 76, 79, 880), (9) - 200S (2) 14. 11 (2) 22 2M) nvm (2) g.g. 24 3. 1991 (3) 2010 (1) A.C.T. (CG) (2) CGLJ 448 (DBb. (2) 16. (a) (3) (L) (9) (s)lt 11-13 11. LL-o-.AÉ@iT.1959 —20) 12. () (u) (3) so saÄ@rz 6 • 2-2u no-1100) (L) 24 1 1994 (I) g.g.i.*. 126 nvm (6) 1991 16 (6) 192* 66 254 (2) g.g. 2004 (2) 210 • 2005 (1) 2004 (2004) 320 (3) 540 2004 (3) 45) 20. (O) 16 1991 i 2003 (3) 426 20.3 (S) 10 (2) (4) xqtüd d, 1991 1 6 (6) 66 2004 (2) «.å«i. 210 (q.ü.) • zoos (1) 285 2004 (2004) 1 320 • (3) 20 16 (6) 21. 3 1958) 22. 23. O) 482 12 24. 21(q) 25. nvm O) 16 a) 20 22 1962 19 1962) (i (4) 70 70 (Wt) (Win) (q) 24M (trri) 132.00 150.00 13 erg* WOZ •100 -108 (Z) (b)Jt 15 160m gpf grif å 4. 16 20.00 10 15.00 F. 40.m 10 i. 40.00 5. 40M) • 15.00 40.00 5. 10.00 (81) 1988 (9) 6 12 (e) 6 å 12 180.00 gHz (O) 2. 18 so 40 gMz 11 nvm (8) 40 ss'-ss' 19 1988 87 (l) 6@21 1. 15 24 '(50 gtz gfi#rz 1.00 10.00 60.00 gate ga 20 1988 (1988 59) 1988 soon) gvf 1988 (3) 26 1991) 841993) 1992 a) IO '993) 22 2000 2000 4W0 40CH] 60 6000 8" Imo 12000 I 12000 14000 å I 14000 16000 I 16000 900M) Soo m (4) 12 (a) 12 (+) 1000 (O) 2000 23 100.00 350.00 gn aso.oo 600.00 gn 30.00 152.00 200.00 gü (1 •a-199' 23 an 24 (art) 3000 4000 (w) sooo (em) 6000 (vrz) (W) 700 527.00 690.n gü 73m 8. 3700/- 11 mg. 2008 (1) 294 1 2007 (2) imi. 113 • (2006) 613 • 2007 «.ü.r.q. SSS 25 (O 16-00 616. 360] 1997) Em i) IO-I IO (1) *fizg, i) 26 8. (1) (2) (3) 10 10 1991 24 1991 1991) um 24 ga (o) Fl, 1991 2. 3. 1991 q 1991); 12 sißüd t, 198' 4 1988 (1988 59) 37 É*fim Zi 20 (2) (27) 11 u.. t661 0S Lb 6' 8861 gaur 'a : gaur "+2" S 3'qßqg (2) 30 11 .rta grgå 1 gtg • - gtg 14 (9) 20 (2) 31 (2) 1988 (9) Bie it gr8 0m] 1988 88 (12) 11 (a) *fifi'S , g. (7) (qr) 3qQn (2) 1 (0K) gug (O (I) 13 34 14 (1) a, 8d).oo 1000.00 qdl 1 45 gü (7) gqrg 12. - - JK t) •ft, 1988 72, 74 88 (9) 36 800.00 2 lcm.oo gqd l] fifi 89 (S) 2010 (1) A.c.•r. 13. qfi-füfr-d 38 (84) (2) ft (S) 88 (8) gg 14 (4 gpf (2) 120 39 gg grf 11 (n) 14 (2) (u) q (q) 13 (3) gtg gt 40 (n) 12 x 2/3 14 (2) qpf 41 (7) (g) Ord (g) 14 (Z) gs 88 i , gin 16-18 (2) 1959 (4) 16 16 (1) 1973 0974 2) (2) grf (6) (01 0 rri 20. 21. *fan 45 2. 3. 4. 6. 1991 g (1) 2. 3. 6. mfm 48 6. *gtg S. 12 1991 2. 3. 50 5. 6

8. Tugr4vr8æt.1991 8 (1) „, *iiv 2. 52 3. 1991 6 (1) 53 gpf 10 1991 6 54 5-2 1991 8 (3)/ 160) I 7 14 gtg 55 gtg 56 3. 5. 6. (1) (4) gug 58 X 10) qvf 6 12 n.•rt. An, 1991 (1) 1991 200 12) 3. 101 2 20 OT • 3 8 •fid gtg 1991 (2) n) Ilv«q-.3 n.Tt.. 1991 (l) (2) mft-d 62 (3) (4) (s) (6) (7) (4-5-6) (1) (2) 1991 63 (3) (4) (s) (6) (7) (8) 64 (4) 65 N-fr.-ro.... 66 0) (2) (3) (4) (s) (6) 2. /g.3fi_ 12 (I) r, 1991 2 m 3 (1) 67 2. 4. 2. 12 (3) (a) gpf 12 (6) 68 0) (2) (3) (4) (6) 2. tvdl 69 (2) (3) (4) (5) 3. O) fifi. .Efr•gpftq 13 (3) (i) 70 13 (6) grg 14 (2) 71 (3) (4) (S) (1) (2) (3) 14 (2) (4) (I) 72 (2) (3) (s) (6) 14 (10) 03) 73 04) 2. 3. 6. (1) (11) (1991 (2) (3) 74 (4) ag - gnq-2 17 (2) 1991 . (.rq) 16 (3) (2) ag gnq• 1 • gn (2) 20 (2) 16 2. 3. 4. gn-•-2 20 (2) gpf 80 (84) 81 (1) (2) (3) (4) (5) 20 (2) 20 (2) gvq (04) 83 2. 3. 4. 6. 9. grRmt 2. 4. 1991 8-4-93-716, 21 S , 1989 B 7 1991) F) 19sg (FFM') 27-10-1993 '3 9-1-1992 -am, 2003 2. 2003 20 ""2 1991) (o) gam (84) 20-2-1992 g- .;TQT71 E. •at, 1992 25 1991) 16 (2) (3) 9.-1992 4 14 zoos 2s 1991) 16 (2) (3) 9 , 1992 1089 W. 22— 301-2001 2S 2003 25 1991) 21 (l) 31 (1) 28-2-2m3 E. 1992 21 (1) 1991 2S) 86 *Niv 4-2-1992 97 E. W. 8-1-92-NTZ, 10 1991 25 1991) 21 (i) B4' 2. ,Q7i\$ 10-2-1992 yr 33 22-100-91-au, 23 1992 1991 1991) 3 3qum 0) g, 23-1-1992 73 4-2-92-718, 2S 1991) (1) 2s-1-1992 7 W. 21 f@dA-r, 25 1991) 21 (1) (wmvm) 2 i 569 NO. E 22-11 dated the Stb 1994 — In exercise Oftr conferred by (l) Of 21 Of the Madhya Pradesh Motoryan Karadhan Adh""iyam, (No. 25 of 1991 hereby in from payment of tax leviable under Sectim 3 of said Act. for the Of mo years W.e.f. June. to all service vehicles covered by and operating MotM Vehicles (All India Permit for Tourist Operators) 1993 and rates Of tax by such vehicles as sFCified in table 2 Class of Vehicles cabs to carry than 6 persons. For cabs permitted to than 13 For to not mote thM' 35 Tax Le Viable Quarter per State (Other than Home State). Rs, State (Other than State). RS. Quuter State (Other than Home State). (Published in p Rajpatra page 530} E. 2338-2915-94-*IZ, 1994 1991) 21 1988 59 1988) 66 (3) F) 24 0, 1994 1 9-8-1994 yr 541 88 1991) 21 (2) 1980 0) 1994 10 4. 1988 88 (8) g.:rr 89 8. qr«qf« 16 it 5-8-1994 729-730 E. 6 2002 - -) 21 4-39-2000-xa, IS 2001 gpf (S) qr*i 90 66 i (9) (10) 2. a. s. 6. 10. 2. 3. 2. 3. a. 6-6-2002) 91 No. the Sth August. — In Of the by 2 1 Of the Madhya Motory•n Adhi" "m, (NO. 2S Of 1991 thc State Government hereby vehicles under thc provisions of thc —ECO and Adventure

Tourism policy Of the Department of Tourism. Of Madhya Pradesh. as applied by such private Sector applicants. Whose project reports have by that depandment, from the Of motor tax payable section 3 Of the said A dhiniyam, a period Of five years. subject to the following conditions and restrictions. namely I. The Vehicles menti oned in the report for transporti ng t to v ait Will enjoy exemption from payrment of tax a Of 5 This fxility Will expire automatically S years. 2 This available five from the date Of Of in M. P. 8«S.200SJ *fifi", 25 1991) 21 grf 1 (\$) 1993 (O) 1988 88 (S) qãa (7) 1991 92 2. 5. 2. gtzq 00) (1988 59) 1991 (11) (12) -'ta-t. 93 4. 2, 3. 4. 3. 4. NO. 4th January, — In pœers by Sectim 2 of the Madhya Pradøh Motory•n Karadhan Adhiniy•m, 1991 (Act NO. 2S or 1991), the State Government. hereby. give of rate Of life on Which liable to pay life time tax •nd are sold in the Gwalior Vyapar Mela within the period from 1st January. 2M)' to 7th 2008, exemption will given only on such Which are sold in and registered in MaOty•a Pradesh. mems that tax rate is 7% it Will and it is will 231 W-22-S7-2•OI-ÄZ. S 2008 14 94 8-2-2008 '23 1991) (l) fifi (2) 1991 1962 96 57 1991 s (1) 13 O) 30W 25 (1) 21-1-192 57 W. 31 (Hi* 25 1991) m 1998 m 78 1991 S. W. 27 1993 1991 8 1989 87 1991) um 2 (O 1988 ("mat") 27-10-1993 73 13 : W. 22-33-'3-*«, 0, 1992 Om, 1973 2 1974) 144 gvtüd qt guH 26 0, 1993 236 (1) (91) 95 00) 00) 1 8-1-1992 25 1991) 2S (W) 48 gug '-9-1993 547 22 1991 25 1991) ft 204 | , 22 20C1—qnq 31, 1923 19 2001 14-9-2001 417 418 14 2. 3. 4, 100 100 22 2001 22 q 2001) () 3fifizu, 2001 .31R.fizo:r, 2001 : 2001 22) 1991 25 1991) Qi 'na 14 (2) 3 (1) 250 gmfiz 200 160 a qvi 22 2001 40 10 20 40 10 40 10 40 10 418 (1) (2) ' () 37fQ-1988 88 (9) ' q#z't *\$1) (10) (71) (RI) 800 950 960 gm€rz 418 (2) 22 2001 (a) ZITH— 1588 87 (1) 8 2. 6 12 12 29 29 (73) 125 12S 250 qTQ. 600 yfi#rz 1000 150 1600/- (iii) 22 2001 1900/— 2500/- 1989 128 (10) aft 1991 16 s. 2. 3. 4. (1). 3T•-q BRT, (2) 360/- 22 2001 (1) (2) 5. 6. 12 1 . afi#a t 2001 3 t. 19 2001 4831/21-/ 348 (3) (Æiftra) a-7ffizrq, 2001 22 2001) t. ø#rarrz 341\$. qq. a•a-hT, CHHATFISGARH ACT (No. 22 of 2001) THE CldHATYISGARH MOTORYAN KARADHAN (SANSODHAN) ACT, 2001 An Act further to amend Chhattisgarh Motoryan Karadhan Adhiniyun, 2001 Bc it enacted by the Chhattisgarh Legislature in the Fifty second year of the Republic of Inida as follows Short title. Amendment Of Sec- 2. This Act may te called the Chhattisgarh Motoryan Karadhan (Sansodhan) Adhiniyal,n, 2001 (No. 22 of For the first proviso of sub-section (l) of Section 3 of {he Chhattisgarh Motoryan Karadhaa Adhiniyr-. ! 991 (No. 25 of 1991) (hereinafter referred toas the Principal Act), following 3. 4. 22 2001 proviso shall be substituted, namely "Provided that the life Limc tax shall be levied at the rates specified in the Second Schedule in respect of motor vehicles speccified therein." In sub-section (2) of Section 14 of the Principal Act, for the words 'first proviso of sub-section (l) of Section 3, the words "Second Schedule" shall be subs(ituted. (1) In the Firs' Schedi]lc or Principal Act. for sub-clause. (i) (u) and (b) or clause (l). sub-clause (i) of clause (2), sub-clause (ii) (a) and (b) of clause (3) sub-clause (ii) of clause (4), of sub-item (d) or item IV the following sub-item shall be substituted, namely "(d) vehicles permitted to carry more than six passengers plying as stuge carriage on routes other than city routes :— (I) In respect of vehicles permitted to ply as air-conditioned or deluxe or express service for cvery passenger which the vehicle is pennitted to carry and Where the total distance per- A mendment or Sec- tion 14. A mendmct of First Schedule. mitted to be covered by the service in a day— (i) does not exceed 100 kms. for air-canditioned/deluxe service (b) for express service Rs. 250/- per seat per month Rs. 200/- per scat per month (2) In respect of vehicles permitted to pty as ordinary service tor every passenger which the vehicle is permitted to carry and where the distance permitted be covered by a vehicle in a day— (i) does not exceed 100 kms. Rs. 160/- per scat per month (3) In the respect of vehictes of other State permitted to ply as air-conditioned/deluxe or cx- press service for every passenger which lthe vehicle is permitted to carry and where the permit is countersigned— (ii) without a reciprocal agreement : (b) ait-conditionedfdeluxe service for express service Rs. 40/- per seat per month plus Rs. 201. for each IO kms. or part thereof per scat per month. Rs. 40/- per seat per month pies Rs. 35/- for each IO kms. or part thereof per seat per •nonLh. (4) In respect of vehicle of other State permille? ply as oztlinary for every passc- nger which the vehicle is per:niieed to carry the permit is countersigned— (ii) without a reciprocal agreeer,ent— Rs. 40}- per seat per month plus Rs. 10/- for each 10 kms. or part thereof per scat per month. (2) 22 2001 For sub-item (f) of item IV clause (l) und (6) the following clause shall be substituted, namely : "(l) vehicle permitted to carry more lhan six passengers and plying as contracu riage covered by all India tourist permil issued by Chhattisgarh State under sub-section (9) of Sec. 88 of the Motor Vehicles Act, 1988 for each seal (other than the driver) which the vehicle is permitted to carry (a) Tourist vehicle other than cab;- (i) having seating anangements under sub-rule (IO) of rule 128 ot• the Ccntral Motor Vehicle Rules 1989,

with (a) (b) seating layout two and two seating layout two and one seating layout one and one (ii) for air-conditioned tourist bus (with any permitted seating layout) (b) Tourist vehicle Maxi-cab— (6) vehicle permitted to carry more than six passengers and plying as contract carriage on temporary permit granted under clause (a) of sub-section (1) of Sec. 87 of the Motor Vehicles Act, 1988 for each seat (other than the driver) which the vehicle is permitted to carry. Rs. 500/- per seat per month Rs. 950/- per seat per month Rs. 1250/- per seat per month Rs. 950/- per seat per month Rs. 125/- per seat per month. Rs. 50 paise for ordinary bus and one rupee for deluxe/air-conditioned bus per seat per 100 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) as the case may be." (3) For sub-item (g) of item (V) the following sub-item shall be substituted, namely "(g) Motor vehicles plying without permit/authorisation 1. Vehicle other than Tourist vehicle or Deluxe bus (a) (b) (c) (d) Vehicle permitted to carry exceeding 3 but not exceeding 6 passengers (including driver). Vehicle permitted to carry exceeding 6 but not exceeding 12 passengers (including driver). Vehicle permitted to carry exceeding 12 but not exceeding 29 passengers (excluding driver). Vehicle permitted to carry exceeding 29 passengers (excluding driver). Rs. 125/- per seat per month in accordance with entire registered seating capacity. Rs. 250/- per seat per month in accordance with entire registered seating capacity. Rs. 600/- per seat per month in accordance with entire registered seating capacity. Rs. 1000/- per seat per month in accordance with entire registered seating capacity.

2. Tourist vehicle/Deluxe bus (a) Tourist vehicle motor cab Tourist vehicle maxi cab Tourist vehicle/Deluxe bus Other than motor cab & taxi cab having—(i) seating layout two and one (ii) Seating layout one and one or air-conditioned bus of any layout. (iii) seating layout one and one 22 2001 Rs. 150/- per seat per month Rs. 1600/- per seat per month Rs. 1900/- per seat per month Rs. 1100/- per seat per month (4) After Explanation (9) of item IV, the following explanation shall be inserted, namely "Explanation (10) for the purpose of sub-clause (a) of clause (1) of item IV in column (1) the physical verification of seating layout in a tourist vehicle shall be done by the Taxation Authority under the provision of sub-rule (10) of rule 128 of the Central Motor Vehicle Rules, 1989 and shall be entered in the register of registration and tax token and it shall be verified from time to time by the Taxation Authority or officers authorized by the State Government in this behalf under section 16 or Chhattisgarh Motor Vehicle Act, 1991 For the Second Schedule of the Principal Act the following Schedule shall be substituted, namely : "SECOND SCHEDULE I See first proviso to sub-section (1) of Section 3 J 5. 3

4. A the Second Schedule.Description Motor vehicles Motorcycles with or without attachment of any unladen weight. Motor cars of any unladen weight— (a) Cost of which does not exceed rupees five lacs. (h) Cost of which exceeds rupees five lacs. Invalid Carriage Auto-rickshaw three wheelers (Public Service Vehicle) plying for hire and reward and permitted to carry not more than six passengers— (a) Vehicle purchased after taking loans under various schemes and conditions as decided by the State Government by its notification, from time to time and owned by any person belonging to scheduled castes, scheduled tribes, other backward classes and minority community. Rate of life time tax (2) 4% of the cost of vehicle. 5% of the cost of vehicle. 6% of the cost of vehicle. Rs. 360/- 2% Of the cost of vehicle. 418 (8) 22 2001 5. (b) Vehicle purchased and owned by the person other than the person mentioned in (a) above. Omnibus registered for private use having seating capacity exceeding 6 and up to 12 (excluding driver). (2) 5% of the cost of vehicle. 6% of the cost of vehicle. Explanation :— 1. Cost of vehicle means cost including tax realized by the dealer, 6

2. For calculating the life time tax on the basis of the above class of vehicle, the owner of the Vehicle shall be required to produce sale receipt issued by the dealer at the time of the registration of vehicle

3. Auto-rickshaw three-wheeler includes vehicles popularly known as -retipo, Vikram etc." Repeal and Saving The Chhattisgarh Motor Vehicle Taxation Act, 1991 (ND. 3 of 2001) is, hereby repealed. 23 3, 1924 26 2002 22-4-2CD2 3(1) 193 194 2. 3. 4. 6. 7. 8. 23 2002 22 2002) () 2002 13 17 17 (q;) 2002 13 2. 3. 23 2002 22 (3 1991 (2s 1991) 3 1991 -q-m-a -€1 . 22 2002) t. 1991 25 1988 f 1991 741 ' ' 1-11-2000, -11-2002 SO 4. s. 6. 23 2002 17 T--urq " 17 (1) (G) (71) (2) (3) 14 1) fiqui f-uui SOOO.OO 5000.OO JiR 10000.OO 3 13 qa 17 t' 17 wit? (2) -äfi-a -Q (1) QIA- F. 50.00 (Q) (2) (3) 23 2002 qftgz (q) (3) fi*fG7 av.äfq : t, 1988 um 88 (9) '3. 200.00 F. 150.00 k. 100.00 F. 900.00 ufd -F. 14.00 194 (4) (4) (6) (kiR) (3ÆVJ) 2002 2,000 u!. 20.00 F. 300.00

a) SOO A1 v. 75.00 e-ua 3-ia: : (k@i) 1,000 ul. 1,000 w. 1,000 fr. qi. 2,000 2,000 3,000 m. 3,000 qi. Äum. 5,000 5,000 6,000 m. 6,000 ft. IÄT. 7.000 1,000 ...TITT 200.00 300.00 v. 22S.OO 325.00 425.00 F. 575.00 750.00 975.00 F. 300.00 23 2002 7. fi-q-ofi ...(1) (2) (7TH ' 6 3,500 G. LI. 2.5 2.5 "4 (frqftA1, 12 (1) qri (2) (3) 100.00 12 10 3-718 s (4) 8.000 (5) 6.000 194 (6) (1) 2. 3. 4. 23 -2002 (2) (G) 70 200 Qt. GI) 200 QI. 325 (713) 325 -a 800 ay) 800 ft. qi. G.ul. (q) 2,000 i-g-ü. Ersqr. 6 12 F. 2.5 (O v. 2.5 qtq 4.00 (•R) F. S.5 8.00 (3) (4) 15,000 20,000 30,000 1,501000 30, 000 60,000 3, 12,500 8,000 10,000 IS,000 50,000 I.oo,000 15,000 20,000 60,000 80,000 1, 10,000 1,50.coo 5. (1) 2. 3. 4. (2) 3,500 (A-Qi) F. 2.0 3.0 fift) 3.0 4.0 (qi@) 4.00 (2) 50 23 2002 (3) (3) 1,000.00 F. 1,250.00 1,250.00 1,500.00 50,000 75,000 1, 75,000 (S) 25,000 35.000 60,000 1,2E.ooo 25 (4) F. 1,000.00 1,250.00 1,250.00 1,sco.oo 194 (8) (1) 6. 7. 23 2002 (2) J-FZI (3) 13750.00 2,000.00 1,250.00 (4) F. 1,750.00 F. 2,000.00 F. 1,250.00 frai@i 26 2002 348 (3) 2002 (h 22 2002) t. 3âTâqr, 23 2002 CHHATTISGARH YAM (No. 22 2002) THE CHHATTISGARH MOTORYAN KARADHAN (SANSKODHAN) ADHkNIYAM, 2002 An Act further to amend Chhattisgarh Motor-yan Karadhan Adhiniyam, 1991 (No. 25 ot' Be it encated by the Chhattisgarh Legislature in the Fifty Third year of [he Republic of India as follows : 2. 3

4. This Act Inay be called theChhâttisgarh Motoryan Karadhan (Sanshodhan) Adhiniyanl.2002 (No. 22 of 2002). After clause (b) 01' sect ion 2 of the Chhauisgarh Motoryan Karadhan Adhin iyam. 1991 (No. 25 of 1991). (hereinafter referred to as the Principal Act), the l'oilowing clause shall be inserted. :— "Private Service Vehicle" includes a molor vehicle owned hy a partnership firm, a body corporate. a company or a factory and does include a vehicle used for public purposes' . For clause (d) Df Section 2 or the Principal Act. the following clause Shuli bc substituted. na:nely . "(d) "year" in case of a fleet owner nrans the financial year. and in any other cases. means a period of twelve months conmlncing on the first day of lhe monlh in which a motor vehicle is registered or a new registration mark is assigned it under the Motor Vehicle Act, 1988 and a "quanc.r" Incans cvery three tnonlhs cotmncncinu on Khe first day of the Inonth in which a motor vehicle is reuistered or u new registration mark is assigned to il. In sub-section (1) or Section 13 of the Principal Act,— For lhe words It)ne-third" and lhe words "not exceeding twice" the words l'one- twelvelh'l and (he words "equal 10 the outstanding and unpaid amount of tax shall ccspectively be subhstitmed. In proviso of above section for the words "one-tenth" and the words "each year thereof" shall respectivcty bc substituted. After lhe above proviso the lowina second proviso shall he inserted. n.mncly.— "Provided further (hat if lhe payment of penalty of any period is outstanding•-! I-I I - 2000 and defaulter pays it bcforc 1-1 (hen he shalt bc given a reh;ne of 50% in lhe o:nstanding amount of penalty" For Section 17 of the Principal Act. the l'ellowins: section shall be substituted. natnclv

17. Offences, penalties and Competent Court : (1) An mvncr or a vehicle if—suhtnil\ or allows 10 be an incarreet or incomplete declaraliun additional declaration under Sect ion 8 or fails to subinu a Klec laration or additional declaration as required under above section. or Shor' 'l'itle. in S A nn.'lIdn.ent in (b) (c) (d) 23 2002 submits or allows to he subtnitted an incorrect or incomplete returns under c xpresA condilions of a permit of motor vehicle or fails 10 subnit a return as required under the conditions of permit. or fraudulently or intemionally or otherwise contravenes the provisions of non-use of vehicle rnenliuned in sub-section (1) Df Section 14 or rules s-nade lherc-under. or willfully acts in contravenuon of any Of the provisions of this Act or any rules made there-under or any lawful orders passed in accordance therewith, Shall be punishable with fine, which Inay extend to five thousand Rupees and for any second or subsequent offence with fine which shall DOI be less than live thousand Rupees and may exit•nd up to ten thousand Rupees. (2) (3) The amount of any tax under Section 3 and penalty under Sccllion 1 3 shall he verable as if it were a fine. Offence punishable under this Act shalE be cnquired into or tried by the court ot' Magistrate First Class. Insertion of Section "lendn•ent in the first Schedule. .5

6. After Section 17 of the Principal Act, the following section shatl be inserted.munciy " 17 A. Composition or offences :—(1) The Taxation Authority tnay. cilher before or alter IIC institution of proceedings tk)f any offence punishable under Section 17. con-•pound such nces by way of composition thereof at the rate as state government Inay by nt)'ilication spec i ty in this behalf. (2) On payment by the defaulter such sun-i as lilay be detennined hy the Authority under sub-section no further action shall he taken auainsl hih und if any procccdings in respect of such unlawful act has already been inqitueul against him in any court such payment shall have the el'icct ot: the exoneralilill discharge. " In the FIRST SCHEDULE of the Principal Act: (D For sub-ilem (a), (b) and (c), of item I V. the lililowing sub-ilellls shall be subsli- luted, namely Vehicle pennitted to carry not more than threc passengers (motorcycle/ auto-

rickshaw/3-wheeler/4-wheeler). Vehicle permitted to carry more than three but not more than six passengers (3-wheeler/4-wheeler) covered with All India Tourist Permit. covered with a Permit other than mentioned in (i) above. Rs. 50.00 per seat per quarter Rs. 20000 per per Rs. 150.00 per seat per quarter 0 2012 31/05/2012, 30-5-2001 • 2 76 226/21--3-VAI-N., 2010 01/04/2010, 1932 25 552 (1) (2) 26/04/2010 () 2008 31/05/2008, 1991 (25/05/1991 1991 2008 t. 2. 3. "(a) 3,500 500 2. 5_ 05 05 2. 06 12 2S 2010 85/06 07 d. -q? 07 d. 226/21-3-VAI-N. 348 (3) 1187.. 2008 26 2010) 26 201 Q THE CHHATTISGARH ACT (No 26 An Act further to amend the Chhattisgarh Motor Vehicle Taxation Act, 1991 Be it enacted by the Legislature in the fifty-ninth year of the Republic of India as follows i) (2) 2 this Act [This Act shall be called the Chhattisgarh Motor Vehicle Taxation Act, 1991 (hereinafter referred to as the Principal Act). sub-item (a) of item 1 shall be substituted. in Gaads C'arcuige's. is above Kgs.- SOO weight per tonne Conunencement_ Amendrment the First Schedule. Aillen(Innent or ,Second Schedule. xvith or allachrment anv unladoon weight. cars of any in taden weight- Cost (toes nol exceed rupees (h) Cost a]' which exceeds rupees five lacs (bus registered for private use havill!! - Q u urwr.' the 1k)'lowinc shan be the () of [he cost of seat Inp capaciB' exceeding 06 and up [2 30-5-2001.' 284] "*QTBME9/2010-2012." 4 12 2011—3-TTtqq 20, 1933 12 2011 7296/2011. 197/21-31,m.B. 1 30-09-2011 567 568 2. 12 2011 24) 2011 1991 (2s 1991) 1991 25 1991) 3fi.frzfra 2011 (1) (2) (1) 2. 3. 4. 5. 6. 1. 8. (2) fmi (3) 20.00 30.00 100.00 600.00 700.00 700.00 1250.00 v. 1250.00 1000.00 72 • 12 2011 7296*t, TL/IL.—a--nxa 348 (3) 2011 24 2071) t. x:nxwrt, CHHATTISGARH ACT . (No. 24 of 2011) THE CHHATTISGARH MOTORYAN KARADHAN (SANSHODHAN) ADHINIYAM, 2011 An Act further to amend The Chhattisgarh Motoryan Karadhan Adhiniyam, 1991 (No. 25 of 1991). Be it enacted by the Chhattisgarh Legislature in the Sixty-second Year of the Republic of India. as follows : Short and (2) This Act may be called the Chhattisgarh Motoryan Karadhan (Sanshodhan) Adhiniyam, L It shall come into force on such date as the State Government may by notifi- canon appoint

2. For the Third Schedule of Chhattisgarh Motoryan Karadhan Adhinyams 1991 (No.25 of 1991), (he following shall be substituted. namely : commencement. Amendment Of the Third Schedule, 3. 4. 5. 6. 7. 8

9. Description of Vehicles (2) Moped and Motorized cycles (engine capacity not exceeding 50 cc) Motor-Cycle other than mopeds and motorized cycles.Three Wheelers vehicles Light motor vehicles including chassis. Medium Passenger vehicles including chassis Medium Goods vehicles including chassis Heavy Passenger vehicles including chassis Heavy Goods vehicles including chassis. Any other vehicles of a specified description. Annual tax for every -vehicle In possession of a manufacturer or dealer (3) Rs. 20.00 Rs. 30.00 Rs. 100.00 600.00 700.00 700 oo Rs. 1250.00 Rs. 1000.00 and •myfQJd—2011. fi-RW, 30-5-2001." 27, 1934 18 2013 48813t 15/21-WY7ÜØ. 074101 -2013 33 34 2. 3. 4. 17 2013 4 æft2013) () 3fi.rÄq•q, 2012 3fi.fiuq, 1991 25 1991) (1) (i?irtfi) 33füfi•qq, 2012 «*IT. (2) OTT, 1991 (E 25 1991) fäfi•æy t." 16 trz fiqf0T a, *T7T." (Q) 5. 6. 17 2013 3,000 1988 (h 59 1988) 53 (9) (10) 10)— a, üZ ?TZFI, 1988 VFTüt- 16 2 3 4 2. 3. ft-fra 17 2013 (1) 18 2013 15/21-30VF.Æ. 348 (3) (<QüEF) 3-Tfirfi•uq, 2012 4 2013) (2) 17 2013 CHHATTISGARH ACT (No. 4 of 2013) THE CHHATTISGARH MOTORYAN KARADHAN (SANSHODHAN) ADHINIYAM, 2012 An Act further to amend the Chhattisgarh Motoryan Karadhan Adhiniyam, 1991 (No. 25 of 1991). Be it enacted by the Chhattisgarh Legislature in the Sixty-third Year of the Republic of India, as follows • (2) This Act may be called the Chhattisgarh Motoryan Karadhan (Sanshodhan) Adhiniyam, 2012. It shall come into force on such date as the State Government may by notification, appoint. 2. 3. 4 Alter the third proviso of sub-section (E) of Section 5 of the Chhattisgarh Motor Vehicle Taxation Act, 1991 (No. 25 of 1991) (hereinafter referred to as the Principal Act), the following proviso shall be inserted. namely ' Provided also that in respect of goods vehicle, Stage Carriage or a Contract Carriage. as the case may be, where the owner pays tax for more than three in lump-sum, he shall be entitled for a rebate on the tax leviable for the period and at the rate as specified in the FIRST SCHEDULE-A • After Section 16 of the Principal Act, the following shall be inserted, namely . "16-A- Power to produce 'transport Vehicle before the Taxation Authority.— Owner of a transport vehicle on being so required by the Taxation Authority or any officer authorized in his behalf by the State Government, shall produce the vehicle for the physical verification of seats, seating layout, sleeper berths. installation of operational Air-condition unit. floor space and weight or ascertaining class public service vehicle i.e. Ordinary. express. Tourist vehicle. sleeper

coach, setni-sleeper coach and goods vehicle or any basic information necessary for assessment and calculation tax.' • After clause (g) or serial number IV of First Schedule or the Principal Act, the following shall be inserted, namely : "(g-i) Vehicle, permitted to operate as sleeper coach/semi-sleeper coach, the rate of tax on such vehicle shall be as under Short column. Amendment Section 5. Insertion 16-A. Amendment First Schedule. Deluxe sleeper coach/ Deluxe semi-sleeper coach. Sleeper coach/ semi-sleeper coach, other the coach mentioned above, tax shall be charged, which is fixed for Deluxe services/Express services in the respective category, as the case may be, in clause (d), (f) and (g) above. tax shall be charged, which is fixed for ordinary services in the respective category, as the case may be, in clause (d), (e), (f) and (g) above. Unauthorized installation of seats and/or berths in a public service vehicle other than motor-cab or maxi-cab for carrying for hire or reward Public service vehicle unauthorized Rs. (Rs. — Three Thousand) per unauthorized seat per month. 34 (4) Insertion Schedule. (b) 17 2013 Public service vehicle with unauthorized berths, Rs. 6,000 (Rs. Six Thousand) per unauthorized berth per month. or 6. Provided that where a public service vehicle is found with unauthorized seats or/and unauthorized berth (s), the tax shall be calculated on each such occasion for the period from the date of issue of current certificate of fitness: Provided further that where the owner of a public service vehicle is penalized twice for the offence under clause (h), on committing such offence for third time, the vehicle shall be detained by the Taxation Authority/ Prescribed Authority concerned and kept in safe custody at a nearest Police Station/ Police Line or Transport Checkpost and the Taxation Authority or Prescribed Authority shall forward such case within twenty four hours to the Registering Authority for the suspension of Registration Certificate under Section 53 of the Motor Vehicles Act, 1988 (No. 59 of 1988), for appropriate For Explanation (9) and (10) serial number of First Schedule the Principal Act, the following shall be substituted, namely : "Explanation (9).— Seat in respect of a public service vehicle means a seat according to the specifications permitted for the. Classification of such registered vehicle and each berth permitted in such vehicle shall be regarded equal to two seats for the calculation of tax under this Schedule. Explanation (10). For the purpose of calculation of tax any public service vehicle under this Act, the physical verification of seats, seating layout, sleeper berths, installation of operational Air-condition unit or ascertaining class public service vehicle i.e. Ordinary, Express, Tourist Vehicle, Sleeper Coach, Semi-Sleeper Coach and Goods Vehicle or any vital information necessary for calculation of tax, shall be done by the Taxation Authority under this Act and under Motor Vehicles Act, 1988 and shall be entered in the office record, certificate of registration, tax certificate and tax token and it shall be verified from time to time by the Taxation Authority or officers authorised by the State Government in this behalf under Section 16 of this Act." After FIRST SCHEDULE of the Principal Act, the following shall be inserted, namely FIRST SCHEDULE-A of See fourth proviso to Section 5 (1) of Rule of rebate on the Tax leviable (4) 2. 3 Class 01 Motor Vehicle (2) Goods Vehicle Stage Carriage Contract Carriage (b) For of Tax payment (3) For Two Quarters For Three Quarters For Four Quarters Three Months For Three Months 17 2013 After serial number 6 of Part-I of SECOND SCHEDULE to the Principal Act, the following shall be added, namely . Description of Motor Vehicles Motor-cab or Maxi-cab other than auto-rickshaw Three wheeler. Rate of life time tax (2) 79% of the cost of vehicle" Amendment Second Schedule. 2013. WJT / 38 ft. Q. from, 30-05-2001. 200] %EFBM/09/2013-2015." (ORTU-rqr) 11 2016 — qrrur, 1938 11 2016 4650M 156/ 21-ØYF./Ø. q./ 16 . 399 400 1, 2. 3. 4, (1) (2) (1) (2) 11 q 2016 24 æft2016) 2016 1991 (z 25 1991) 2016 15 t6Erü, 2016 1991 (n 30.00+12" ' Ftü 60.00uftæ" a-ra. 2016 1 11 2016 156/21-37/YF./Ø. q./16. — (3) 11-05-2016 CHHATTISGARH ACT (No. 24 of 2016) THE CHHATTISGARH MOTORYAN KARADHAN (SANSHODHAN) ADHINIYAM, 2016 An Act further to amend the Chhattisgarh Motoryan Karadhan Adhiniyam, 1991 (No. 25 of 1991). Be it enacted by the Chhattisgarh Legislature in the Sixty-seventh Year of the Republic of India, as follows :- 400 (1) Short title and commencement, 2. 3. 4. 0) (2) (2) This ACT may be called the Chhattisgarh Motor-yan Karadhan (Sanshodhan) Adhiniyam, 2016. It shall deemed to have come into force on the 15th day of February, 2016. In column (2) of serial number VIII of First Schedule of the Chhattisgarh Motoryan Karadhan Adhiniyam, 1991 (No. 25 of 1991), (hereinafter referred to as the Principal Act), for the figure and words "30.00 per seat", the figure and words "60.00 per seat" shall be substituted. In the heading of serial number VIIIA of First Schedule of the Principal Act, the punctuation and word "Cranes" shall be omitted. Amendment First Schedule. Amendment Second Schedule. Repeal. Of Of After serial number 7 of Part-I of Second Schedule of the Principal Act, the following entries in corresponding columns shall be added,

namely Crane and Mechanical excavator vehicle (with a shovel at the front and a digging arm at the rear or otherwise installed working machinery) popularly known as JCB or excavator made by other Manufacturers, 7% of the cost of vehicle" The Chhattisgarh Motoryan Karadhan (Sanshodhan) Ordinance, 2016 (No. I of 2016) is hereby repealed. - 2016.

