KERALA MOOR VEHICLES (TAXATION OF PASSENGERS AND GOODS) REVIVAL AND SPECIAL PROVISIONS ACT, 1983 (ACT 2 OF 1984)

3 THE KERALA MO'I'OR VEHICLES ('INAXA'I'ION OF PASSENGERS AND GOODS). REVIVAL AND SPECIAL PROVISIONS AC.T, Preamble Sectrans l. 2. 3 4 6 7. Short title, cxtent Interpretation. Revival of Kerala cet tain purposes, (Act 2 of 1984) (•ONTENTS and connmencement. '23 of' 106.3 and rules made thé&under for ' Act An)endtnent Act DC 23 of 1963 Spec-lal provisions espncc tax on tt actor-traitor combinations Acllustment of tax •a h cady collected. Repeal and savings. 4 I'HE KERALA VEI-IICLI,S ('f ION 01 PA,SSLNGLRS AND GOODS) REVIVAI., AND SPECIAL PROVISIONS (Act 2 of 1984) An Act to le'7nve and amend the ICC" a'a Motor Vchtcle (Taralon Passcngt"f and Inala' tatn spectal Provtftons fm lhe lev) Goods) Act, 1963 nnd to and colla lion OT on goods canted hauled h)' articulated vehtclcf (Ira ten -1711210' cnmbtnalton,. and t? aclm-lratlm cmnbznalwn€, b) outer 'not()? ophtclc, thc du"ng zohtch lhp car,"' .dcl as tn /orre VVHLRIÄS In Appeals 39 and 40 of 1975, a Di'.os:on Pi emnble Bonch or tbc Kerala High Court has held that ttact01 -trm101 coin binations Lhe nu-•amn'g of • that expl ession could not bc said tQ goods veblclcs (r axal lon of' Passcngers apd Goods) Act, 1963 in the Kei ala Motoi Vehicles AND WHEREAS thc Kei ala Moto' Vehicles ('l 'axauon of Passengers and Goods) Act, 1963 has been i epc Ilcd by t ton 01 thc Ketala Motor vehicles Taxation AOI, '1976, AND W IIEREAS It has bccotne nccess;uv In thc 0! lhe saltl decision of the Kei ala High Coat t, to I cvnc and thc Kei ala Mot01 Veluclcs (Taxation' of and Goods) 'Xct. thc pui poscs Df levs collection of tax under that Act on goods cal Pled or hauled bv a' uculatcd vélncles, tract01 -tral 101 tillar-t raller comlnnauons and Ira I lers' chawn by any other tnot01 'vehicle, fol thc. pel nod conunenclnc on thc Isl dav the 3th day of Scptetnber, 1973 of July, 1963 and cncllng Will) Br. It enacted the I'hilt\ fourth 01 the Rcpul)hc of India as follosvs.——0) l. Shmt Izlle enlenl and convnencentent, ' Phis Act nnay bc called the Keralä Motor Vehicles (Taxation of Passengel* and Goods) Rcvtsal and Spcclal Provisions Act, • It extendq thc M'holc of the State of Ket ala. (2) J (shall be dcc•tned to have conne unto 101 cc on the 22nd dav of (3) 983 Janual}, 2 Inlo/netat?on — All ot ds and expl used in t Ins Act shall havc assigned to thctn In the Ken ala Motor Vehicles the meamngs 1 espcctl\ clv *Reccncd the assent of thc Govei no' on the 2nd dav of 1984 and •published In lhe Kerala Gantt? Extraol dinar} No 24 aated 6th Janum y, 1984. 5 (1 a xatll)n of Passenge:s and 'ict ' evncd and anu2ndccl 3. lheyundl'i fm ccrla'n /nnpnqes The Kei d la Moto' Vcluclcs or Passcngets and Goods) 1963 (23 or 1963) (hermnartel cd to as (he said Act) and the rules rnade the me he' c15) ' evived and shall bc, and shali bc dcctncd always to h u e l)ecn to thc a:ncndlncnls and special provisions put boscs f01, and ancillæv to, thc her cinaftei (ont,uncd, thc levv and collection of' tax on goods cam ted l)) a' uclulated vchlclcs, tractDl - trai10! (01nl)lnatrons. tille -l I allel conil)lnauons and t' allels d' asvn by any Othm vehcle, thc pe' lod conunenong on the 1st dav of Julv, 1963 and ending q'l(h the 3()th d,R} of Seitenlber 1975 4 .+nend•nenl o/ 4cl '25 of 1 963 —l n lhe seud Act (n fol clausc (a), e lollowong clauses shall be substituted, nanoelv•— •a! oculated vehiélc' Incans a tractor tn \vhlch a attachcd m such. a inanne: part or the' aller stil)Cl -nnposcd on , and a pal t of the eight of lhe t: all',) borne I)Y, the u actor, 11b gt cunnnaucal vcu 'at Ions and cognatc csqons inbludes ha ulagc • goods \ cluclc" Inot01 vchlclc constructed, or adapted use fol the can mage of' goods solcl) ot addition to passcncrcls or a"nx vehicle not so consti ucted adapted when used for the carriagc of goods -solely or m addition to passengel s, and an a] ticulated vclnclc, a-tract01 -t tpatlor connbmauon. a uller-(räller combination and a allcr drawn bvzanv other m0101 vehicle when used fol thc Lage of goods, ' clm)se (e). the ciause shall be substituted, namcly:— '(c) public cal ncr vehiclc' jneans a goods vchlclc can ying goods {ot hne ot (2) In secti0,n 3, for the iV0'd "ti anspot ted' • In both the places where it occurs the wand, 'cm rued' • shall be substituted "4 qcct%on 4. loll(Nnna section shall bc substitu(ed, namelv f? Imil ni,uv, at his option, compound the tax payal)le I)) hnn undel (3), 01 si-:ctlon 3 b)) paying In hcu thel eof, a lee fixed In thc nvanne) specified In the Schedule, to the esct lbcd . officel or to an') Othel officer authorised bv thc Gove) n lncnL In LhlS behalf by notification In the Gazette, before thc 29th da) of Februa' y, 1984. 19 claimant to file the proof of his claim with the Commissioner within the time specified in the advertisement. (4) Every •clairpant who fails to file the proof of his claim within the time specified bir the Commissioner shall be excluded from the disburse-rnönts i made by the Commissioner. (5) Thc Commissioner shall, after such investigat ion as may in his opinion, be necessary and after giving the Company an opportunity of refut- ing the claim and after giving

the claimant a reasonable opportunity of being heard, by order in writing, admit or reject the claim in whole or in part: Provided that the Commissioner shall apportion the amount placed at his disposal in case the total ådmitted claims are,found to be in exce" of the amount placed at his disposal

19. Power of Commissioner to regulate hts procedure, etc.—0) The Com- missioner shall have the power to regulate his own procedure in all matters arising out of the exercise of hrs powers and the discharge of his functions under this Act, including the place or places at which he may hold his sittings and shall, for the purpose of making any investiåation under this Act, have the same powers as are ,vested in a civil court under the Code of Civil Pro- cedure, 1908 (Centqal Act 5 of *1908), while trying a suit, in respect of the following matters, namely:— (a) the, {ummoning •and enforcing the attendance of any witness and examining him on oath; (b) the discovery and production of any document or other material object producible as evidence (c) the receipt of evidence on affidavits; (d) the issuing of any commission for the examination of witnesses. (2) Any investigation before the Commissioner shall be deemed , to be a judicial proceeding within the meaning of sections 193 and 228 of the Indian Penal Code (Central Act 45 of 1860) and the Commissioner shall be deemed to be a civil court for the purposes of section 195 and Chapter XXVI of the Code of Crrmrnal Procedure, 1973 (Central Act 2 of 1974)

20. Appeal by Claimants—A claimant who dissatisfied with the deci- Sion of the Commissioner under section 18 may prefer an appeal again't the decision to the principal civil court of origmal jurisdiction within the local limits of whose jurisdiction the registered offce of the Company is situated

21. Disbursement of money by the Commissioner to claimants —After 'admitting a claim under this Act, the amount due in respect of such claim shall be paid by the Commissioner to the person or persons to whom such amount is Ad7uslmepu o/ ahead) collecled -Z(l) 'l'he mnount of tax on goods i lcd b'. anv a) tuculatcd vehicle, tl actor-tradel combination, Lille' -u aller cornlnnatuon 01 tl,LlICl dl awn I)) nny Othel Inot01 vehiclc fol thc lod com- mencnng on thc 1st clax of Juls 1963 and ending With the 30th dav Septenl: bel 1973. (ollec(ed ilönn anx opel atol or Othel son unclel the sand Act. shall bc adjusted (he tax duc htm Fot t lu pej nnde: lhe said Act as I evived and anacnded i lus I f such tax collectecl an opel alot othe pcrson undct thc (2) said Act less than thc ,unounq of tax duc undet the said Act as Ived and tax so collected In cxcess such excess be I clunde(l' to Thc Veinclcs of 7 Repeal and Revival and Special P) ovaslons dtnance, 1983 Passenaets and C,oodq) (35 oc 1983) (hclf'lnaftel refin led Io as thc s,Lld dunan(e). hcl eby repealed. (2) Note. lthst,lnchng such i cpeal, an) I lung donc 01 to havc been done at-lion taken or nrd to il,tvc been taken uncle) the said Oldinance 01 uncle: thc said I as' lcsnvcd and a':uended bv thc said dinancc shall bc deoncd to have bccn donc or taken uncle) this 01. as thc case Inav be, I cvivcd ancl ••arnendcd (3) .Notlnng conl,uncd un Act 'shall any pe: son hal)lc Io bc convicted 01 an offence nn tcspcct of anvthlng (lonc 01 onnttcd to be done by hnn bc101c the 22nd dav of January, 1983 or artel the cessel of opel atlon of thc KCi ala N'fot01 Vehicles • ('I axauon of l) assenocrs and Goods)' Revival and Special Provisions Oldinancö, 1983 (13 of 1983). and bcf01e thc datc of publication 01 the said 01 dinance m the