

MANIPUR MOTOR VEHICLES TAXATION ACT, 1998

Date of Assent Date of Publication . THE MANIPUR MOTOR VEHICLES TAXATION ACT, 1998 to consolidate and amend the law relating to imposition of tax on Motor Vehicles in the State of Manipur. Whereas it is expedient to impose a tax on motor vehicles in the State of Manipur; BE it enacted by the Legislature of Manipur in the Forty eighth Year of the Republic of India as follows :— (1) This Act may be called 1. Short title, extent and commencement the Manipur Motor Vehicles Taxation Act, 1998. (2) It extends to the whole of the State of Manipur. (3) It shall come into force with effect from the date of publication in the official Gazette. In this Act, unless the context otherwise requires— 2. Definitions . (a) "Appellate Authority" means the Director of Transport or any officer (not below rank of Asst. Director of Transport) so authorised by the Director of Transport ; (b) "Certificate of Registration" means the certificate issued by a competent authority to the effect that a motor vehicle has been duly registered in accordance with the provisions of Chapter IV of the Motor Vehicles Act, 1988 ; (c) "Licencing Authority" means an authority empowered to issue licences under Chapter II or, as the case may be, Chapter III of the Motor Vehicles Act, 1988 ; (d) "Registering Authority" means an authority empowered to register motor vehicles under Chapter IV of the Motor Vehicles Act, 1988 ; (e) "Local Authority." means a body of Municipal or Station Commissioners, Local Board or any other authority entrusted by the Government with or legally entitled to, the control of management of Municipal or local board ; (f) "Motor Vehicle" or "Vehicle" means any mechanically propelled vehicle adapted for use upon roads whether the power of propulsion is transmitted thereto from an external or internal source and includes a chassis to which a body has not been attached and a trailer; but does not include a vehicle running upon 2 fixed rails or a vehicle of a special type adapted for use only in a factory or in any other enclosed premises or a vehicle having less than four wheels fitted with engine capacity of not exceeding two hundred and fifty cubic centimeters ; (g) "Owner" means a person in whose name a motor vehicle stands registered, and where such person is a minor, the guardian of such minor, and in relation to a motor vehicle which is the subject of a hire purchase, agreement, or an agreement of lease or an agreement of hypothecation, the person in possession of the motor vehicle under that agreement; (h) "Prescribed" means prescribed by rules made under this Act; (i) "Public Service Vehicle" means any motor vehicle used or adapted to be used for the carriage of passengers for hire or reward and includes a bus, a medium passenger bus, mini bus, a maxi cab, a motor-cab, contract carriage, acid stage carriage ; (j) "Bus" means a stage carriage vehicle or any public service vehicle or private service vehicle which is constructed or adapted to carry more than 34 (thirty four) passengers excluding the driver, for hire or reward ; "Medium Bus" means any stage carriage vehicle or a service (k) vehicle or a private service vehicle which is constructed or adapted to carry more than 23 (twenty three) passengers but not more than 34 (thirty four) passengers excluding the driver (1) "Mini Bus" means a stage carriage vehicle or any motor vehicle constructed or adapted to carry more than 12 (twelve) passengers but not more than 23 (twenty three) passengers excluding the driver, for hire or reward; (m) "Personalised Vehicle" means any motor vehicle other than Transport vehicles owned by individual, local authority, a public trust, a University or an educational or Social Welfare Institution; (n) "Schedule" means the schedule appended to this Act; (o) "Tax" means a tax imposed under this Act ; (p) "Transport Vehicle" means a motor vehicle used or adapted to be used for carriage of passengers or goods for hire or reward; (q) All words and expressions used in this Act and not defined herein but defined in M.V. Act, 1988 and Central M.V. Rules, 1989 shall respectively have the meanings assigned to them in the said Act and Rules

3. Imposition of Tax Subject to the other provisions of this Act or any rule made thereunder or by any other law for the time being in force, there shall be levied and collected used or kept for use in a tax at the appropriate rate specified - in the First Schedule - to this Act, and as hereinafter specified, such tax shall thereafter be payable annually notwithstanding that the Motor Vehicle may from time to time cease to be used , Provided further that a Motor Vehicle in respect of which such tax becomes immediately payable on the date on which this Act comes into force may be so used for the period of one month from date notwithstanding that such tax has not been paid. (2) Tax once paid is not leviable for the same period. NO Person shall be liable to tax during period, on account of any taxable motor vehicle in respect of which the full tax for the same period has already been paid by some other

person. (3) The State Government may, by Notification in the Official Gazette, modify from time to time the rates specified in the First Schedule, Second Schedule or Third Schedule in relation to any Motor Vehicle.

4. Declaration by person keeping vehicle—The owner of every motor vehicle shall make a declaration in respect of it in the prescribed form stating the prescribed particulars and shall deliver the declaration within the prescribed time to the registering authority and shall pay to the Registering Authority the tax which he appears by such declaration to be liable to pay in respect of such vehicle. (2) Where a motor vehicle is altered or used so as to render the owner thereof liable to the payment of an additional tax under section 7 such owner shall make within the prescribed time an additional declaration in the prescribed form showing the nature of the alteration made and shall deliver it to the registering authority and shall pay to the Registering Authority the additional tax payable under Section 7 which he appears by such additional declaration to be liable to pay in respect of such vehicle.

5. Payment of tax Subject to the provisions of sections 4, 9 and 11; tax under Section 3 shall be payable in advance on or before the 31st day of March for the coming financial year by owner of a motor vehicle. Provided that the owner of Motor Vehicle shall have the option of paying the tax in advance in four equal quarterly instalments payable on or before the last day of March, June, September and December respectively: Provided further that the tax leviable under Section 3 in respect of personalised vehicles specified in Article No. (I), Article No. (11) & Article No. (111) of the First Schedule and initially registered after enactment of this Act shall be paid in advance in a One-time Tax valid till the vehicle attains the age of fifteen years at the rebated rate given at Second Schedules; 4—Provided also that the owners of the personalised vehicles of the following category shall have the option of paying tax on annual basis— (1) Owners, who are temporarily, residing in Manipur; (2) Owners who are working in the Central Services and apply for the service transferable from the state from time to time; (3) The vehicles of other states whose vehicles are kept and plying in Manipur temporarily: also that the owners of the personalised vehicles registered before the commencement of this Act shall have option to pay their taxes on annual basis. Provided further that beyond 15 (fifteen) years from the date of initial registration of vehicle, taxes shall be paid on annual basis.

6. Issue of Token (1) When a person pays the amount of tax leviable under Section 3 in respect of any motor vehicle or proves to the satisfaction of the Registering authority that no such tax is payable in respect of such vehicle, the Registering authority shall— (i) Issue to such person a Token in the prescribed form specifying therein the period for which such tax has been paid or that no such tax is payable, and (b) Specify in the Certificate of Registration granted in respect of the vehicle under the Motor Vehicles Act, 1939, or in the case of vehicle not registered under that Act, in a certificate in such form as may be prescribed, that the tax has been paid for the period specified under clause (a) or that no tax is payable in respect of that vehicle, as the case may be. (2) Every token granted under this Act shall be valid throughout the State of Manipur save in so far as the right to ply a motor vehicle in any area or place or over any route may be limited or regulated by or under any other enactment. (a) the token granted delivered under this Act shall be displayed in or on the vehicle in such conspicuous manner as may be prescribed by rules made under this Act. (b) every public service vehicle designed and used to carry more than six persons or goods or both shall display in such conspicuous manner as may be prescribed by rules made under this Act, the number of such passengers and the weight of such goods or both which the said vehicle is authorised by the registering authority to carry. (c) owner of any motor vehicle who does not comply with a preceding provision so far as applicable shall be liable to the extent 15.

7. Payment of additional Tax:—Where Any motor vehicle in respect of which the tax has been paid is altered or used in such a manner as to cause it to become a vehicle in respect of which a higher rate of tax is payable, the owner thereof shall be liable to pay an additional tax of a sum which is equal to the difference between the tax already paid in respect of such vehicle and the tax is payable in respect of such vehicle after it is being so altered or used.

8. Tax payable on first liability of tax:—When the tax on any motor vehicle becomes payable for the first time after the commencement of a financial year the tax payable shall be one-twelfth of the appropriate annual tax for each month or a part of calendar month in respect of which the tax has become payable.

9. Refund Tax: (1) Where any person has paid tax or any instalment or instalments of a tax in respect of a motor vehicle and proves to the satisfaction of the registering authority that the registration or renewal of registration of the vehicle in respect of which the tax has been paid has been refused or cancelled he shall be entitled :—(i) Where registration or renewal of registration has been refused, • to a refund to the amount of tax paid in respect of the whole _ period after the date • of refusal to grant or renew registration: (ii) Where the registration of a motor vehicle has been cancelled, • to a refund for each complete calendar month included in the period for which • such tax or instalment has been paid and which commences after the date on which the certificate of registration has been cancelled, of an amount equal to one-twelfth of the annual rate of the tax payable in respect of such vehicles. (2) Where life, tax for any personalised motor vehicle has been paid and the vehicle has been removed to any place outside the State on account of transfer of ownership or change of address, a refund of the tax is to be made at the rate specified in the Third Schedule Provided that in the case of removal of vehicle to any place outside the State on account of transfer of ownership or change of address, the refund of tax shall be considered only after receipt of proof of having effected such •transfer of ownership or change of address : Provided further that where the rates of tax leviable under the taxation act are revised by notification in the official gazette issued by the State Government under the act, the State Government may, from time to time, by the same or notification or by a separate notification in the official gazette, *correspondingly revise the rate of refund payable under Act and accordingly and suitable entries •in respect of Vehicles registered' on or after the date of such abatement shall be at such revised rates

10. Remission of tax for period during life:—Where any person who has paid a tax instalment of tax proves to the satisfaction of the registering authority that the motor vehicle, in respect of which tax instalment of tax has been paid, has not been used for a continuous period of less than three calendar months since the tax or instalment of tax last paid, he shall not be liable to pay any arrear of tax in respect of any complete calendar month comprised in the said period and, if the tax or instalment of tax has been paid in any complete calendar month within the said continuous period, respect of every complete calendar month, deduction from the tax or instalment of tax, which he would otherwise be liable to pay amount equal to one-twelfth of the annual rate of tax payable in respect of said vehicles : Provided that if the registering authority is satisfied that a motor vehicle is or was rendered unfit to be brought into use during the period for the tax is next payable he may in the alternative make a refund of the amount to which he would be liable to pay. Exemption from Tax:—(a) the registered owner or the possession or control of a motor vehicle has given previous intimation in writing to the registering authority, for a particular period, being not less than one month, that the vehicle is to be used for a particular purpose and (b) the vehicle is used for that purpose. Exemption from Tax:—(a) Any vehicle belonging to the Governor of Manipur, also any whose engine capacity is below 25 c.c. is exempted from payment of tax under this Act. Further, the State Government may by Notification in the Official Gazette exclude either totally or partially any other motor vehicle of class of Motor Vehicles from the provisions of this Act

13. Power to check and detain Motor Vehicles :—Any police officer in uniform, officer of the Motor Vehicles Department (not below the rank of Sub-Inspector) or any other officer authorised by the State Government in the Official Gazette may— (a) any time between sunrise and sunset, enter any premises where he has reason to believe that a motor vehicle is being used for a purpose other than that for which it is registered; (b) if he is satisfied that the tax in respect of such vehicle has not been paid or that the vehicle is being used for a purpose other than that for which it is registered, he may detain the vehicle and require the owner or the person in possession or control of the vehicle to produce a declaration or additional declaration wherein the particulars required by or under this Act to be therein set forth are fully and truly stated, or obstructs any officer referred to in Section 13 in the exercise of his powers under that Section. Punishment:—(a) Any person who contravenes any provision of this Act or any rule made thereunder, shall be liable to a fine which may extend to a sum equal to the annual tax payable, and in event of such contravention having been previously committed by him under this Act or any rule made thereunder, the fine may extend to a sum equal to twice the annual tax payable, in respect of such vehicle and the amount of tax due (if any) shall also be recoverable from him. (b) Any person who contravenes any provision of this Act or any rule made thereunder shall, if no other penalty is elsewhere provided in this Act for such contravention, be punishable with a fine which may extend to Rupees fifty in the case of motor vehicles; Rupees one hundred in the case of motor vehicles. (c) Any person who contravenes any provision of this Act or any rule made thereunder shall, if no other penalty is elsewhere provided in this Act for such contravention, be punishable with a fine which may extend to Rupees one hundred, or with imprisonment for a term which may extend to three months, or with both, in the case of motor vehicles; Rupees one hundred, or with imprisonment for a term which may extend to three months, or with both, in the case of motor vehicles.

respectively. 16, Liability to pay arrears of Tax of person succeeding to the ownership possession or contrld of motor vehicles (1 Y. tax leviable. in-respect of any motor vehicle remains unpaid by- any. ,person (UabLe for payment thereof and such . person before. having pai&the tax - h4S transfer:ved--t the. ownership of such vehicle- •or: has, cæsed .to, be- in 8 possession or control of such vehicle. the to whom • ownership of üe vehicle has ben transferred or the person who has possession or control of such vehicle shall be liable to pay the said tax to the taxation authority. (2) Nothing contained in this section shall be deemed to affect the Fability to pay the said tax of the person who has transferred the ownership or ceased to be in possession or control of such vehicle

17. Effect of payment of tax in other States with to motor vehicles brought into Manipur :—Where in respect of a motor vehicle tho tax payable under the law relating to taxation on motor vehicles in force in any State has been paid in that State for any period and that motor vehicle is brought into Manipur for use during that period, then,— (i) no tax under this Act shall be payable in respect of that motor vehicle ; and (ii) the token issued in the State in respect of that motor vehicle shall be deemed to be a token issued under this Act, for such period or for a period of twelve months from the date on which the motor vehicle is brought into Manipur, whichever is shorter Provided that the registered owner or the person having possession or control' of the motor vehicle complies with the provisions of sub-section (1) of Section 4

18. Recovery of Tax:—When any person without any reasonable cause fails or refuses to pay the tax, the registering authority shall proceed to recover such tax, including such penalty as he may deem fit, as it were an arrear of land revenue

19. Appeal:—Any person aggrieved by an order relating to the assessment, imposition or recovery of tax, may within a period of thirty days from the date of such order prefer an appeal to the appellate authority referred to in .Section 2 (a). Every order in appeal passed by the appellate authority under this section shall be final subject to the power of revision to be exericed by the higher courts

20. Bar to jurisdiction of Civil and Criminal Court in matter of Taxation :— The liability of person to pay the tax shall not be questioned or determined in any mannc«a• by any authority other than is provided in this Act or in rules made thereunder and no prosecution, suit other proceeding shall lie against any offcef of the Government for anything in good faith done or intended to be done under this Act. 9 21. any person rs accuiéd oi an inder section 15, it shall •be lawful for him to Bay id' •thö• prescribed by of composition •for such offence a sum ot money not exceeding amount is may be ÖkeSéribed, tögether with the amotjht or tax, if any, may bé dde from him. Such composition shali have the effect df acquittäl no further ptoceeding Shail be taken bgainSt such person ih iéSpéét of offence. Cognizance of court inferior to that of a Magistrate of first class or specialiY empowered in this behalf by the Government shall try uy Offence punishable under this Act. Pow& to Maké Thé GoVermnent may (Subject tb the condition of previous publication) make rules for carrying into effect thé Piirpöses this Act. (2) in particular and without prejüdice to the generality Of the rdregoing power, the Government may make rules for all or any of the following burp&es, that is to say;— (a) prescribing the manner and the fotm in whith and the äuthokity to which applications for to kbi under this act shall be presented; (b) preSCiibing the fortn Of any certificate, declaration token, notice or receipt, and the particulatS to be stated therein, and the manner of exhibiting token i mÖtor iehicle ; (c) prescribing the manner in which, and the fees on payment of which tokens granted under this Act may be transferred; (d) prescribing generally the authorities by whom and the manner in which any duties in respect of or incidental to the carrying into effect of the Vtövisi'öns of this Act may be Performed; (b) regulatiög the méthoå df aSSeSsment, Payment •aid recovery of the tax; (f) regulätih' the mannet in Whith exemption from and remissions and refunds Of the tax may be éläimed and grântéd, and the extent to which exemptiOn from liability to the tax may be Claimed in resOect Of any motor vehicle brought ihto and used in Maiiiiöür by person visiting or making a temporary stay in Manipur; (g) regui•atibg the manner in Which appeals may be instituted and heard ; and (h) any other mat(er which is to be Or may be prentibed. (3) All rules made under this Act shall as soon as may be, After they are made, be laid before the Legislature, while it is in session, ä tötäi period of not less than thirty days which may be comprised in Essöi Öt in two 01 more successive sessions •and; {ome:later •date is äpPéi•itÆ, take effect from the dat' of their publication in the Official Gazette, subject 10 to such modifications or annulments as the Legislature may agree to make , however any such modification or annulment shall be without prejudice to the validity of anything previously done thereunder. :—(l) If

difficulty arises in giving effect 24. Power to remove difficulties to the provisions of this Act, the State Government may, by order published in the Official Gazette, make such provisions, not inconsistent with the provisions of this Act as appear to it to be necessary or expedient for removing the difficulty : Provided that no such order shall be made after the expiry of a period of one year from the date of commencement of this Act. (2) Every order made under this Section shall, as soon as may be after it is made, be laid before the Assembly. (1) The Assam Motor Vehicles Taxation Act, 1936 (Assam Act IX of 1936) in its application to the State of Manipur is hereby repealed : Provided that the time repeal shall not effect the previous operation of the Act to repeal and anything done or action taken or deemed to have been done or taken (including any appointment or delegation made, a publication or other document filed, certificate of registration granted, agreements executed, notification, order, direction or notice issued, regulation, form or bye-laws framed, rule made or deemed to be made or proceeding instituted before any officer, authority or persons, by or under the provisions of this act, and shall, in, so far as it is not inconsistent with the provisions of this act, and shall continue in force unless and until superseded by anything done or any action taken under the act. (2) Accordingly, all Motor vehicles registered or deemed to be registered under the Act repealed, the registration of which is in force at the commencement of this Act, shall on such commencement be deemed to be registered under this Act, and all proceeding pending immediately before commencement of this act before any officer, authority or person under the provisions of the repealed act shall stand transferred, where necessary, to the concerned officers or authority under this act and if no such officer, authority or person as the State Govt. may designate and shall be continued and disposed of before such officer, authority or person in accordance with the provisions of this act. (3) Any reference to the Act repealed or to any provisions thereof or to any officer, authority or person entrusted with any functions thereunder, shall be construed, where necessary as a reference to this Act, and the corresponding officers, authority or person, as the case may be, shall have and exercise the function under the repealed act or under the instrument or document. "FIRST SCHEDULE" [See Section 3(1)] PART—

A PLYING NOT FOR HIRE OR REWARD VEHICLES

Description Article No. 1 of Vehicle Annual Tax Quarterly Tax 3 Group A—Motor Vehicles Fitted solely with pneumatic tyres I. 11, 111. Motor cycles and tricycles (including motor scooters & cycles with attachment for propelling the same by mechanical powers/ two wheeler & three wheeler) (a) Motor Cycle or Scooters not exceeding 90 kilograms in unladen weight (b) Motor Cycle or Scooters exceeding 90 kilograms in unladen weight (c) Tricycle/Three wheeler vehicles (d) Motor vehicle specified in (c) or (d) above used for drawing trailer or side car. Motor Vehicle (adapted and used for invalids) the registered unladen weight of which does not exceed three hundred kilograms. Motor vehicles constructed and used for conveyance of passengers and light personal luggage the registered unladen weight of which— (a) does not exceed one thousand kgs. (b) exceeds one thousand but does not exceed one thousand five hundred kgs. (c) exceeds one thousand five hundred kgs. but not exceeding two thousand kgs. (d) above 2000 kgs. 60 100 120 4 15 25 30 The rate specified in (c) or (d) above + Rs. 40/- annually or (Rs. 10/- quarterly). 40 260 320 400 10 65 80 100 The amount specified in (c) above + Rs. 260 for 1000 kgs. or part thereof for the wt. in excess of 2000 kgs. Additional tax payable in respect of above vehicles referred to the Article-III above of this schedule used for drawing trailers. V, 12 (a) for each trailer the registered unladen Wt. of which does not exceed 1 tonne. (b) for each trailer the registered unladen wt. exceeds 1 tonne provided 2 or more vehicles attached thereto. (c) for each trailer the registered laden wt. of which :— (c) (d) (f) (g) (h) (i) (j) (k) (l) (m) (n) (o) (p) does not exceed 1 tonne. exceeds 1 tonne but not exceed 1.5 tonne. exceeds 1.5 tonne but not exceed 2 tonne. exceeds 2 tonne but not exceed 2.5 tonne. exceeds 2.5 tonne but not exceed 3 tonne. exceeds 3 tonne but not exceed 3.5 tonne. exceeds 3.5 tonne but not exceed 4 tonne. exceeds 4 tonne but not exceed 4.5 tonne. exceeds 4.5 tonne but not exceed 5 tonne. exceeds 5 tonne but not exceed 5.5 tonne exceeds 5.5 tonne but not exceed 6 tonne. exceeds 6 tonne but not exceed 6.5 tonne. exceeds 6.5 tonne but not exceed 7 tonne. exceeds 7 tonne but not exceed 7.5 tonne. exceeds 7.5 tonne but not exceed 8 tonne. exceeds 8 tonne but not exceed 8.5 tonne. (q) exceeds 8.5 tonne but not exceed 9 tonne. (r) exceeds 9 tonne but not exceed 9.5 tonne. (s) exceeds 9.5 tonne but not exceed 10 tonne. 400 880 1040 1260 1360 1520 1680 1840 2000 2320 2480 2640 2800 3120 3280 45. 180, 220 260 300 340 380 420 460 380 620 660 900 940 780 (t) above 10 tonne VI. Additional tax payable in respect Of vehicle referred to in Article V of this* scheduled and used for drawing trailers. (a) for trailer the registered laden wt. of which does not exceed 2 tonne. (b) for each trailer the registered

laden wt. of which 2 tonne, Provided that two or more vehicles shall not be chargeable under this item in respect of the same trailer. The rate specified in (5) above plus fifty per cent for every additional one tonne over and above ten tonne. 360 600 150 13 VII. Tractors : (a) not exceeding 2 tonne in laden weight. (b) exceeding 2 tonne but not exceeds 4 tonne in laden weight. (c) exceeding 4 tonne in unladen wt. VI 11. Mechanical Crane mounted on Motor Vehicles. (a) not exceeding 3 tonne in unladen (b) exceeding 3 tonne but not exceeding 5 tonne in unladen wt. (c) exceeding 5 tonne in unladen wt. Group B Motor vehicles other than those fitted solely with pneumatic tyres. 80 160 300 100 200 300 20 40 75 25 50 75 50% higher tax shall be leviable on any Motor Vehicle authorised to be fitted with solid or semi-solid tyres. PART—B VEHICLES PLYING FOR HIRE OR REWARD Motor Vehicles fitted with pneumatic tyres GROUP—A IN. Motor Vehicles plying for hire or reward for the conveyance of passengers and light personal luggage of passenger under this Article: Road Tax Permit Fee Qtr Annual Qtr (a) Licence to carry in all not more than two (excluding driver) (b) Licence to carry in all more than two but not more than four passengers (excluding driver and conductor) (c) Licence to carry in all more than four but not more than six passengers (excluding driver and conductor) (d) Licence to carry in all more than six but not more than eight passengers (excluding driver and conductor) Annual IOO 200 300 400 25 50 i 751 125 1. 100 300 25 75 (e) Licence to carry in all more than eight but not more than twelve passengers (excluding driver and conductor) (f) Licence to carry in all more than twelve but not more than sixteen passengers (excluding driver and conductor) (g) Licence to carry in all more than sixteen passengers (excluding driver and conductor) X. Motor Vehicles used for carriage of school children and staff on contract basis/part-time basis [e.g. Maruti Vans] XI. Vehicles authorised to ply partly for the conveyance of passengers and their personal luggage and partly for the conveyance of goods; 600 600 I 000 150 i 150 250 | 400 The rates specified in (f) above plus Rupee eighty for every additional passenger over) year (or Rs. twenty every quarter) beyond sixteen passengers 340 240 60 As per rates specified in IX plus Rupees one hundred per quintal per year. Each passenger is allowed to carry 100 kgs. 01' goods. XII. Motor Vehicles (including three wheelers and four wheelers) use for transport or haulage of goods or materials under this Article, the registered laden weight of which (a) (b) (c) (d) (e) (f) (h) (i) (k) (l) (m) (n) (o) (P) (r) (s) does not exceed tonne. exceeds 1 tonne but not. exceeds 1.5 tonne exceeds 1.5 tonne but not exceeds 2 tonne exceeds 2 tonne but not exceeds 2.5 tonne exceeds 2.5 tonne but not exceeds 3 tonne exceeds 3 tonne but not exceeds 3.5 tonne exceeds 3.5 tonne but not exceeds 4 tonne exceeds 4 tonne but not exceeds 4.5 tonne exceeds 4.5 tonne but not exceeds 5 tonne exceeds 5 tonne but not exceeds 5.5 tonne exceeds 5.5 tonne but not exceeds 6 tonne exceeds 6 tonne but not exceeds 6.5 tonne exceeds 6.5 tonne but not exceeds 7 tonne exceeds 7 tonne but not exceeds 7.5 tonne exceeds 7.5 tonne but not exceeds 8 tonne exceeds 8 tonne but not exceeds 8.5 tonne exceeds 8.5 tonne but not exceeds 9 tonne exceeds 9 tonne but not exceeds 9.5 tonne exceeds 9.5 tonne but not exceeds 10 tonne 600 760 920 1080 1240 1400 1560 1720 1880 2040 2200 2360 2520 2680 2840 3000 3320 3480 150 | 300 190 | 230 i 270 | 310 | 350 | 390 430 | 470 510 550 | 360 590 630 | 670 | 710 750 | 790 | 830 870 (75 90 (t) above 10 tonne The rate specified in (s) above plus Rupees three hundred and twenty for every additional one tonne or parts thereof over and above ten tonne. XIV. XVI. Break down Van used for towing disable vehicles and tower wagon used for maintenance of over head electric lines Additional tax payable in respect of vehicles referred to in Article XIII above of this schedule and use for drawing trailers : (a) for each trailer the registered laden weight of - which does not exceed 2 (two) tonne. (b) the laden weight exceeds 2 (two) tonne Provided that two or more vehicles shall not be chargeable under this Article in respect of the same trailer. Tractors :— (a) not exceeding two tonne in laden weight. (b), exceeding two tonne but not exceeding four tonne (c) exceeding four tonne in laden weight Mechanical crane mounted on Motor Vehicles — (a) not exceeding three tonne (b) exceeding three tonne but not exceeding five tonne (c) exceeding three tonne in laden weight GROUP B Motor vehicles other than those fitted with pneumatic tyres. 800 360 600 160 300 100 200 300 200 90 150 40 | 75 | 25 | 50 | 75 | 80 100 100 100 100 20 25 25 25 25 50% higher tax leviable on any motor vehicle authorised to be fitted with solid or semi-solid tyres. 16 — O 00 0000 000000 0 C —. O 0000 a ääääaaaaäe.,- I Tea. O 00 00 O to O 00 e..a 'O 00 0 00 00 00 1.0 00 o 17 00 00 so OO O 00 O 00 . Z: 00 c.o 00 O OO 00 Z 00 Z .B 00 00 0 00 00 •-0 --4 00 OO oc GO tv so co oc — 0 5-0 -B O O co O.J to 00 z 00 00 00 z .B OO sc O 00 o = o •G 00 tn 08 00 00 Z o 6 00 0 (See SCREWLE Section 2 & 3) No. of Demand/ Appro pri at-i on return 1 40 . 000 04, 000 29,22.98.000 29.13.96.000 Services and 2 Purposes Servi ces Sums not exceedi ng Charged Voted 3 Rs. 2.60.93 , 000

60.00 , 000 I-State Legislature (Revenue Expenditure) 2:Council • of Ministers (Revenue Expenditure) I-Governor (Revenue Expenditure) 2-Interest Payment & Debt (Revenue Expenditure) (Other E)penditure) Total 2.64, 18,000 60 , 000 73, 19 000 7.43. 9, 47 , 22 , 29, 48 122 25, 2. 53. 04. 000 96.000 17 000 53.86,17 114, 96.34.000114 , 96 , 34, 000 .3zManipur Public Service Commission (Revenue Expenditure) 3-Secretari at (Revenue Expenditure) 4-Land Revenue; & Registration and 73, 19 40.24. 000 2. 86 , 6. 40 , 24, 000 7.43.40 , 000 District Administration (Revenue Expenditure) 5-Fi nance Department (Revenue (Other' ture) 6: Transport (Revenue. Expenditure) (Other Expenditure) 7 -Police (Revenue bpendi ture) (Other Expenditure) 84Public WorkS- Department (Revenue Expendi ture) (Other Expendi ture) 9-Information and- Publ icity (Revenue Ovendi.ture) 10=Education (Revenue Expenditure) (Other E)qendi ture) 11-Medical,Health and. Family (Revenue Expenditure) 12-Municipal Aâninistration, 000 46.000 29. 24.00. 000 89.19 , 000 60. 00 , 000 61.29.24.000 94.00.000 66,60.000 1.01.52, 000 97.65, 000 15.01. 000 1.88.00, 000 67.97. 000 21 , 92.65. 000 20.00 9

48. Wel fare Housi ng Backward 89.19.000 000 61.29-.24,000 94, . 66.60. 1.01.52. 97.65. 000 15.01. 000 44.21. 000 1.88.00,000 1,67.97. 000 21.92, 65 48. 000 25. 2. 47 , 20 , 72, 42. 000 48, 000 and Urban-Devel 0ßlent (Revenue E)Qendi ture) (Other Expendi ture) 13-Labour and Emil oynent (Revenue • Expendi ture) 14-Devel opment of Tribal C] asses (Revenue Expendi ture) (Other Expendi ture) aid 2 15-Food and Civil Supplies (Revenue Expendi ture) (Other Expenditure) 16-Co-operation (Revenue Expenditure) (Other Expenditure) 17 -Agri ture (Revenue Expendi ture) (Other E)penditure) 18-Animal Husbandry and Veteri nary including Dairy Farming (Revenue Expendi ture) 19-Forestry and Soil Conservation (Revenue tare) 20-Comunity and AN) , IOP (Revenue ture) 21- Industries •ei\$Its & (Revenue E.*Qenciture) (Ct.h€-r Eæertiture) Hea•zh Engineering (Revenue •.Cther Enaxfiture) 24-VT:lære Departænt (Reyenue 25-Yout.h Affairs and Sports Department 1 . 24, 000 , 49, 000 , 14 000 .40. 000 • 40 000 94,000 and 12 9 10 19 5 1.96.81 87.01. 3.68.33,000 29 . 99 , 000 27 , 65 , 000 10.37 12820.24. 000 .99.24,000 , 99.14, 000 46. 000 3 3, 11. 12. 12 9 10, 19. 1, 96,81.000 68.33 , 000 27.65, 000 1.70.03. 37.39 , 99.24. 000 29 20 , 90 , 44, 99 19 99 , 000 49.000 46 , 000 .90 44 .19 ,49. (Revenue Ovenditure) 26-k>inistration of Justice (Revenue @endi ture) 27 -E] ecti on (Revenue E)pendi ture) 28-State Excise (Revenue Expenditure) 29-Sales Tax. Other Taxes/Duties Conrnodities and Servi ces (Revenue Expendi ture) 30-General Economic Services and Pl anni ng (Revenue Expendi ture) 31-Fire Protection and Control (Revenue Expendi ture) 32-Jails (Revenue boendi ture) (Other Expenditure) 33-Home Guards (Revenue Expenditure) on 41.53.33 , 000 41 , 31.00. 000 30 . 58. 000 2, 02.01. 000 86 . 13. 000 2,30.53, 000 71.59 , 000 , 32 . 000 31.00 1.81,87 ,000 74, 000 07 . 000 1 2 41.31.00, 000 30.58. 000 5.49.74,000 2.02.01. 000 86.13, 000 71.59. 000 4, 07.07.000 22 14, 94.000 31 p 000 1.81.87 ,000