

PUNJAB MOTOR VEHICLES TAXATION RULES 1925

osecu- Ecer for '(Statel pose or Or ego- of the ite Or med & iod into IThe Punjab Motor Vehicles Taxation Rules 1925 1. (a) These rules may be caned thc Punjab Mctor Vehicles Taxations Rules, 1925. (b) They shall some into force on the first day of April, 1925



2. In these rules —(a) "the Act" means the Punjab Motor Vehicles Taxation Act, 1924 ; (b) "section" means a section of the Act ; and (c) "article". means an article in '(the Schedule to the Act,) 4. Under sub-section (I) Of section 4 every person who keeps a motor- vehicle for use shall fill up and sign declaration in



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



6. The Licensing receiving information that any person keeps a motor vehicle for use, may require him to sign fill up and deliver the form of declaration and may serve upon him at once a special notice in



Form 11. This notice may be person- by post or may be served up QY him in person (if servtcc cannot be made upon him in person) upon aby adult male memberor servant. Of his fapily. If the notice can, not be served ir, the manner aforesaid. it may bc Served by amning it to some conspicuous part of Ili' plac: ' Of residence or bysinw, 01 in such mgnner as Licensing Officer Ina)' think fit- 7. Forms Of declaration can , be Obtained from the Licensing Officer. scction or the Act, 41 — R. Under sub-section (I) persons Who keep for moto' vchicles oftbe followinv classes exempt from liability to pay the tax in-resp#t Of such motor vehicles to the extent specified below ; I Vide pgnjgb Gøvemmenr no. •ification NO. 7083, dated the 18th March, 1925 •Sche&le omitted by Punjab Act No. XW Of 1954. Punjab NO. 1817.4, 391; 9336 and 24th Novembe-, J939. CThe wokas •the Slate Guvérnment is pleased to declare that" omit ted by pmjab Government Notification NO. G S.R. 13/P.A 41241S. 13 & 15/Amd. (3)/ 66. dated the 5th January, 1966 .

(9) 10 PUNJAB Motor Vehicles owned and kept Fy dcpavtmcutsof tix or q State) Gove: nment—TØtai exemption : t(provided that this exemption shall rot apply to motor vehicles belonging to the Central (Rail" ays) or the State operating for a purpose) ; (ii) Motor Vehicles owned and kept for use by any local authority situated within the PunÄb—TØtai exemption 'IProvided that no nemption 'hall be available in respect Of motor— vehicles Which areo rati Mo Or eh•cles c 1 m d by the cdveatiorøl institutions and used for •he purpose Of canying pupils to and from the educational insti tutions or for ptiropes diteetly related to or incidental to Of the educat icst'tutions. Total exemptionJ. ambulances owned by the authorities (W) Motor h icies clas c use of conveying patients to and from the Of a hospital and kept hospital. —Total exemption , (v) temporarily brought into the Punjab and kept for use therein for a period exceeding tuiirty days. —Total exemption : Provided that this exemption shau not apply to transport vehicles regis• tered in the Ultar Pradesh '(Provided farther that this exemption shall not apply to transport vehicles registeJed in another '(State) which normal! operate on a 'Oute Which lies partly in that '(State) and partly in-this •alate) unless specially exempted by the Government Wi) Motor Vehicles imported under.a Triptyque or Carnet de Passage and temporarily brought into the Punjab. —Total exemption' for the first thirty days Of their stay in the Punjab. Nor. (I) By this clause motor vehicles imrorted under a tripyque Or Cal net de- Passage are cnempted fore the first thirty days of their stay in the '(State). irrespective Of the total length cf their Stay. In the c.se Of O'h:r motor vehicles brought temporarily into the '(State) no exemption at all is clainÄe if the petR'd of the stay exceeds thirty days. Note. motor vehicle imprted nder a Triptyque or Carnet de Passege and kert in the '(State) fora period exceeding thirty days shall be cha'Ced, fr.c that quarter in Which the thiity first day of the vehicle's Stay the full tax for the quarter but a fraction of tax if the Stay is thereafter prMracted into another quarter, the full tax for that quarter shan be leviable (vii) Motok Vehicles exempted under tile At"iliary Force Act, 1920. the Indian Territorial Force Act. 1920, Or any Other for the time being in force—Total exemption, ' Adaptation of "SO. Pro v iSO by NO. dated June, 1946. by Leg Suppl- part 23rd 1982. 4th May. 'Secr.nd proviso to sub-rule v) added by Punjab Govenvnent Notification No 5892 H 3813114, daced the24th 1939. eats of the that this te Central ing for a authority moto r. and u' ed insti :tior of horities •om the ept for sport oute :ialiy Sag e 11 pr. 8-8B I The Punjab Motot Vehicles Taxtion Rules, 1925 (viii) Motor Vehicles kept exclusively for use AS hearses. • Total Motor Vehicles purchased to replace those trapsferred to the Defcr.cc Dei artn-ent.

Foil exemrtio•• qvatter C v ing the vehicle is registered and in respea Of the neM following quarter "emption to the extent Of the fee paid for registration Of vchicle. pL0"ided the vehicle is purchased Within •r.onths Of the transfei Of tlac vehicle to the Defence C ep.;rltvnt. (x) Vehicles used on the authority •f a trade certific.teand for One or the purposes mentioned in rule 3.29 ef the Punjab Motot Vehic'es Rules, 1940. —Total exemption— Motor Vehicles other th;n transport vehicles brought perman- ently into the Punjab-Talal exemption for the quarter during which any such vehicle is so imprted provided that •t has been taxed for the same quartet in any Other '(State) in India). '(lii) Motor Vehicles Of a foreign country operating under sub section (I.A) of section 92 Of the Moior Vehicles Act, 1939.—Totai exemption, provided a provision for such exemption is made by the Central Govern. ment in the relevant reciörocal agreement With such foreign A person (Other than a department of the Central Or '(State) Oovern. ment) Who is wholly exempt from liability pay the tax under this rule must nevertheless fill in and deliver the form Of declaqation and Obtain licence unFess he is exempt under clause (v) of this rule. "Invalid Carriage" as defined.in Clause" (IO) Of section 2 of the Motor-Vehicle Act, 1939. (Central Act, W. 1939). —Total exemption. 8-A. No person shall be cntitled to exemption under clause (v) Of the last preceding rule unless hc has paid tax G the • Government Of another I(tState) for the period for Which exemption as

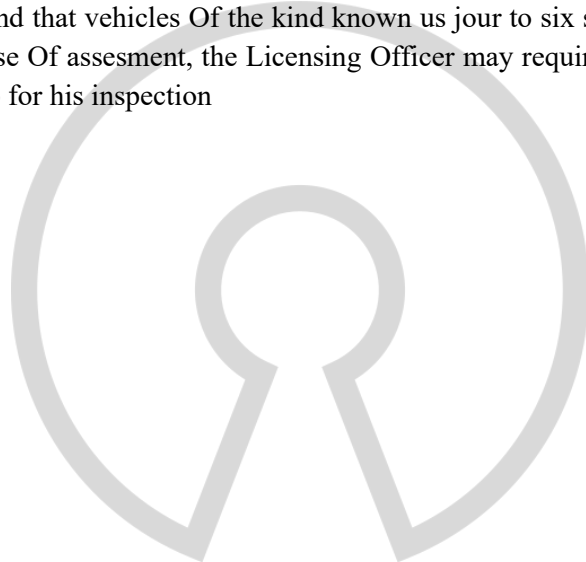
chimed. ('Provided that if the vehicle in respect of which exemption is claimed belongs to a person who ordinarily resides in an area, where no tax is levied on motor vehicles, and is normally kept for use in such area, the owner may claim the said exemption on establishing these facts.) 8 B • Subject to the conditions hereinafter prescribed, a person keeping a Motor Vehicle other than a vehicle let or hired for hire is exempted from liability to pay the tax for any quarter in which it is used for a period not exceeding seven days.) 'Added Government Notification No. 2408 HG 41133534, dated 28th October 1947 Govt. of Punjab Notification No. 181 H 471/9563, 14th March, 1947. • Subs. b Adaptation of Laws Order, 1950. Added Punjab Government Notification No. G.S.R. 100 A. Amd. dated 3rd 1963 • see Leg. suppl part at 1-6.11. • Sub. by Government No. 824 B 3917", dated 1966. 12 PUNJAB RI. 8B—10 Gi) No person shall be a, under this unless the following conditions are fulfilled (a) Before taking the vehicles into use, the person shall obtain from the Licensing Officer or a motor dealer or association specially authorised in this respect by the (State) Government Special Short-term License in Form IV paying, therefore, 8 fee, equal to one-fifth of the tax which would have been payable on the for the quarter or to five rupees whichever is greater. (b) The Special Short-term License obtained. under the last preceding clause be exhibited on the windscreen, or if a windscreen is not fitted on some other prominent part of the vehicle during the whole period of its validity and throughout the remainder of quarter for which exemption is claimed. (c) The (State) Government may authorise any firm of motor dealers or association of persons using motor vehicles : appointed to be a special Registering Authority Under the provisions of sub-rule (2) of the rule 3 15 of the Punjab Motor Vehicles Rules, 1940; to issue Short-term licenses under clause (a) above and may impose conditions on such authorisation An authorisation issued under this clause may be withdrawn at any time. (iii) If a person who has obtained a Special Short-term License under sub rule (ii) desires to keep the vehicle in use for a longer period and pays the full 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. If a quarter instalment of tax which he has neither paid nor proves to the satisfaction of the Licensing Officer used nor permitted of the motor vehicle during the quarter period in writing from the Licensing Officer shall be entitled to receive an 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 "Count used and hours: rest periods shall be excluded and the during which it is not registered vehicle". is brought on, the 70th during any part of taxation quarter the tax shall be charged for the whole quarter irrespective the quarter for which the vehicle is used)

9. Under sub-section (2) or-section '13 any person Who bfcomes liable to pay quarterly initialment Of tax, but proves tax of the LicolsingOmeer that ha-has 'ndt-vused 0B permitted the' use Of metor vehicle throughout the preceding quarterly period, as denned in sub-sectidn i) of section 3, is entitled to exemption from liability to pay that quarterly IO. Any son makinga claim to exemption' under sub:seciion (2) Of section 13 or under rule 8 or rule shall support his claim to exemption by 'Subs h? of Laws Order, IOS" esubs bv No. (Ch.) T 57113802. 20th February, 1957. •er thig rule Obtain from authorised fee, equal ir.le for the Preceding not fitted •iod of its xemption dealers Special 3 15 licenses tsation at any undrr 'd pays of the lent Of ;peci 'f tax - :ither eriod Osing Jgto that otor *ter ing ble 15 The punjab Motor Vehicies raxation Rules, 1925 such proof Of i" suz,h mneer Ot,cer nay in each c. •ase direct : '(Providedihat nO"eisor i be entitled to an exemption under sub- section (3 of section 13 Ot zuie 9. unless su•il person deposits the registra- ds an advance intima- Zion certificatex with the •censing Offcxr a rd al lion to that Officer of his inte 10 use t e vehic in respccc of, which exemption is claimed). g e quarter '11. Under sub Section of section 13 whoever becomes Liâble to pay a uârterl7 instalment of tax but psoVeS that he bas paid a n. : respect of ttv same motor vehicle, alid for the whole pF part o quarter for which the instalment of tax is due may éla•m déd0ction to the extent or half the amount municipal tax the s e period. Such claim must be supported by a receipt foi a li nce other do—ument signed by a competent officer of the mun cipal committee, showing that such municipal tax has been paid fo such period _ 11-A. A person has paid a quarterly instalment of tax in respect of a motor vehicle, but afterwards proves to the satisfaction Of the Licensing Othzer, under section 13 of the Act, that hc is not liable to the paymznt of that instilment Of tax Or part thereof On *ccount Of ovided for in the Act or rules, any of the exem ti already: paid Ö—the extent C elm refund Of missible under the or t e rules made thereunder. Claims for

re- and for tax Baidto logal body must be suportred by a reccivt or a license Other documents sighed by compelent officer Of local body showipg 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 ecthe license.

13 When a person purchases or keeps for use a motor Vehic'e in resspect Of which a license has already been issued he shall peoduce the license qeferred to in rule 18 before the Licensing Omccer The ucens• ing Offeer shall then cancel the license and deliver to the apnliG+nt a fresh license in his own name, im which he shall enter as those instalments Of the tax which wc;. entcred as raid on lthe former license. -14, m the event of a ligensee losing his license, on an being made to the Licensing Officer a duplicate license may be issued on the payme"t of a fee ofa(twenty-five peise). The assessment of motör vehicles described in articles I, 2 and 3 depends On lbe •weight unladen or the vehicle. Tilz assessee must state this weight declaration form The Licensing Officer may accept the stalement Or mpy in his discretion demand from .the . appl'- cant protir thai the declaration of weight unladen is corrOt. In the absence gf such proof the Licensing Omccr shau decide the Wroviso added by p"ljab Government notification No 4940 (S) 5276 (Ch.) T157156106. dared the 22nd June. 1957. •Subs by Punjab Government Notificatian No. G. S. R. 13/2. A. (3) 166, dared the 5th Jenvary, 1966. 14 •eight •t 'he motor Vehicle •nd usess 1116. The assesn,ent 01 vehicle described iD articles 4, S depends on the number Of pelsOnS that can be scated in a vehicle In the case or vibicics having a seating capacity for four Or si pcessens the Licensing Offrcer shall the applicant's declaratio from his iudgement as to the sgat;ng capacity of vehicles, be*rins in mind that vehicles Of the kind known us jour to six seaters arc to be classed as five scaterS 17. For the purpose Of assesment, the Licensing Officer may require ap applicant ror a license• to produce his car before hip 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 assesment on his motor vehicle ; und the applicant shall.as prescribed, in the Act. y the first quarterly instalment Of the tax into lbe treasury '(Or in dicial stamps or by' money O•der).
The licensing Officer, 00 thc production of the challan, shall delive the license, which shall bc in



Form III, to the applicant

19. Any police Officer 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 been licensed, he shall take the name and the register number of the vehicle and the name of the owner, and report the same without delay to the Officer for action as he considers necessary. No such action shall be taken by a police officer on any day except a day when the Licensing Officer is present. 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 statement 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 or imposition of a tax or recovery or other order may, 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) refer the appeal to the Licensing Officer for a report. and after considering such report and such arguments as put forward on behalf of the appellant may confirm modify or set aside the order



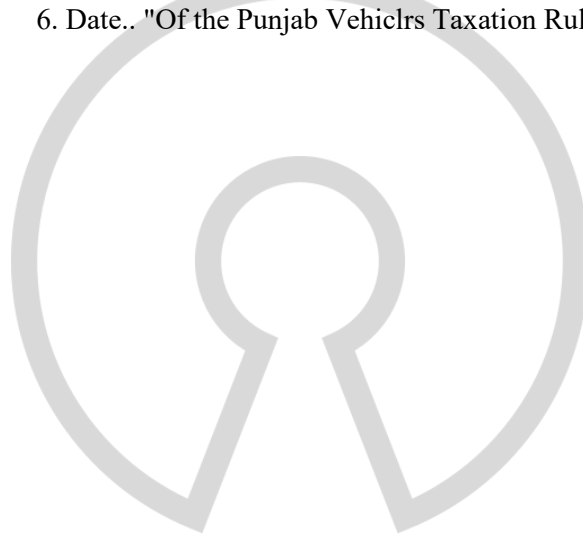
22. When a person pays an instalment tax or a Licensing Cfficg that he is entitled to exemption from the paynient of tax, the l.censing Officer shall issue a token in



Form V to such person and shall enter in the token the amount paid Or the word •Exempt • as the case may be. GSR a IS/Amd. (3) 66 dt. 15-1-1966. 52 207.00 437.50 .00 75 .00 r Seat) 8 .75 00) 00 Ss. 4— The Punjab Motor Vehicles Taxation Act, 1924 4. Obligation of persons keeping motor vehicles {O make declaration and pay tax. Every person who keeps a motor-vehicle for use shall fill up and sign a declaration in the prescribed form, stating the particulars, and shall deliver the declaration as filled up and signed by him to the licensing officer before the 10th 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 or 21 days from the day of his commencing to keep the motor-vehicle for use. G) The tax to which he appears by such declaration to be liable shall be payable by him for the motor vehicle, if for the first quarter of the year, if for the second quarterly period before the 1st day of October, if for the third quarterly period before the 1st day of October, and if for the fourth quarterly period before the 1st day of October, provided that if such 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 or 21 days from the 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 purposes of this deemed to be the person who keeps the vehicle for use. Obligation to make additional declaration and to pay further tax. — any person, who delivers his declaration under 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 vehicle 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 to be due by 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 of any change in the character of any motor-vehicle, an allowance shall be made of the amount of special licence to make declaration and licence of "A person may apply for a special licence to be served up on any person "such person shall deliver to the officer named in the declaration, be left with such licence, is not liable to the payment of tax he by such declaration to be liable to pay of 14 days of such special licence. 7. of licensing officer shall grant and deliver to every person who pays to him the first instalment of tax due, license in which shall be entered the amount of the tax paid, with other particulars that may be prescribed. The license shall be dated on the day of issue. 23—25 | The Punjab Motor Vehicles Taxation Act 1925 15 the tax 23. (n No person shall drive or to be driven any motor vehicle unless a valid token is displayed thereon in the manner hereinafter prescribed. 5 and 6 In the case of motor cycles not having more than two wheels vehicle. (whether with or without a sidecar) the token shall be to the plate or six bearing the front registration mark so as to face towards the left-hand side : declaration of the motor cycle. and in the case of any other motor vehicle it shall be, bearing affixed to the corner of the windscreen facing forwards or where 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 (1) of this rule shall apply in the case of a vehicle owned or kept for use by any department of the Central Government or other than a vehicle used in connection with the business or (a Rail. way) or which is for the time being exempt from liability to pay tax under clause (Yi) or (viii) in sub-rule (1) of rule 8 or under rule 8 or which is lent on has not been kept for use by the owner for more than thirty days. 24, (1) Any holder of a token which has been lost, destroyed, defaced or torn may apply to the Licensing Officer for the issue of a duplicate token, and the Licensing Officer shall, if he is satisfied after making enquiry, be in a position to issue a duplicate token. (2) A duplicate token shall be in Form v with the words "Duplicate" and in bold red letters written or stamped across it. (3) The fee for the issue of a duplicate token shall be (twenty-five paise) or 25 p. • 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 conviction for the same offence with a fine which may extend to a hundred rupees. 31 .25 62 .50 15 .65 62 .50 Serial (SCHEDULE) Description of Motor Vehicle Annual rate of Tax in rupees I, Motor Cycles (Including motor Scooters and cycles . with attachment for propelling the same by mechanical power. not exceeding 8 cwt. in weight unladen— (a) Bicycles not exceeding 200 lbs. in weight unladen (b) Bicycles exceeding 200 lbs. in weight unladen (c) Bicycles in (a) or (b) above when used for • • "drawing a trailer or side car, In addition to the tax payable therefor (d) Tricycles 2 Vehicles used not exceeding 5 Cwt. in weight unladen adopted and used solely by or for a person suffering from any infirmity 1 Subs. by Adaptation of Laws

Order, 1950. •Subs. by Punjab Government Notification No. G.S R. 13/P.A. 4024jS. 13 and 151 Amd. (3)/66. dated the 5th January, 1966. •see Leg. suppl part 14-6-82 Page 493, 16 PUNJAB 3. Vehicles used solely in the Course of trade and industry for the transport of goods (including tricycles weighing more than 6 cwt unladen) — (a) Vehicles other than such electrically propelled 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 laden ; (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, but not exceeding 3 tons in weight unladen ; (f) Vehicles exceeding 3 tons but not exceeding 4 tons in weight unladen ; 1200 .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 .00 4 (i) Motor cabs With 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 (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. 35) Two Mini Buses having a seating capacity of not more than 10 passengers. excluding driver and conductor plying for hire and used for the transport of passengers 00 (V annum) 6. Motor Vehicles other than those liable to tax under the foregoing provisions of this schedule having a seating capacity One person more than one person. but more than three four persons ; more than four persons. for every seat 62 117 .10 156 .25 39.05 The Punjab Motor Vehicles Taxation Rules. 1925 FORM Form Of Declaration Section 4(1) of the Punjab Motor Vehicles Taxation Act, 1924, and Rule .50 .00 50

6. Date.. "Of the Punjab Vehicles Taxation Rules



1925. Name, father's name and full address.. (a) 'Class Of Vehicle. . (c) •Engine No.... (d) Chasis No... .
 (a) Year of manufacture.... (c) Horse-power and number Of cylinders (d) Model or series_ No: and size of
 types on each axle (in the case of transport vehicles only) (a) Weight unladen.... (b) Registered
 seating capacity..., (c) Registered laden Weight (in the case Of transport 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 vehicles are under Entry.... of the Tax Schedule- at the Rate Of Rs.... . Date... ..per annum. Licensing
 Officer. Note (1) —A separate declaration



form must be completed rot vehicle. Note entry to be made against side—head 2(b) in the declara- tion form should describe the type of body one or other of following categories : — TWO seater open Two Seater closed. Tourer. Saloon (including various types Of converiible bodies). Van. Bus type, with removable seats. Bus type, with fixed seats. Truck. PUNJAB FORM •n NOTICE Under section 6 of the Punjab Vehicles Taxation Act, 1924 Address Take notice that you are hereby fill up, Sigg deliver to the undersigned-the form o'. moto vehicle kept by you f6iiuse, and to pay the tix due On every 'uch vehicle before the expiration Of 14 day* frontbe dat..ofgrvice, Of notice. Failure to deliver the declaration or to pay the involves a penalty under section 8 and 9 Of the Punjab Motor Vehicles 1924. Signature OR FORM Licc n Se •.40, 1924 (Under sect 7 of the Punjab Motor Veyo rule is of the Punjab Motor Vehicles axalion Rules '925) Whereas . has paid taxes entered on reverse he i' permitted to kee for the use motor veiiiiele NO ...within the limits or the Punjab upto e 3 ist March, 19 Licensing Officer. Renewed for the year ending the 31 19 . 19 TRANSFER OF RECORDS The records vgrtaining to the have been transferred Distr , District ...District . ,.,DistrÉt. (The reverse Ot Form I LMENToF TAX Amp unt of tax paid Or District ia Initials Of Licen- Year in the cage of an exem- which pay- sing Offcer and pti0n thc reason there ment made remarks ror 1st 19 19 19 3rd 19 hpq qqund •qi JO OHS ppd JOWL JO pied COIJ •ON JO ON •ON Jo XVX JO Jo f •t untg •(a»go JO "OdJnd (st61

