THE HIMACHAL PRADESH MOTOR VEHICLES TAXATION ACT, 1972

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THE HIMACHAL PRADESH MOTOR VEHICLES TAXATION

ACT, 1972

(ACT NO. 4 OF 1973)[1]

(Received the assent of the Governor on the 9th March, 1973 and was published in the Rajpatra, Himachal Pradesh (Extra-ordinary), dated the 20th
March, 1973, pp. 449-459).

An Act to impose a tax on motor vehicles in the State of Himachal Pradesh and for other matters connected therewith.

Amended, Repealed or otherwise affected by:-

(1) H.P. Act No. 6 of 1978[2], assented to by the Governor on the 13th February, 1978, published in the Rajpatra, Himachal Pradesh (Extra-ordinary), dated 18th February, 1978, pp. 143-144.

(2) H.P. Act No. 14 of 1979[3], assented to by the Governor on the 16th June, 1979, published in the Rajpatra, Himachal Pradesh (Extra-ordinary), dated 19th June, 1979, pp. 1935-1936, effective from 1st April, 1979.

(3) H.P. Act No. 18 of 1992[4], assented to by the Governor on the 14th August, 1992, published both in Hindi and English in the Rajpatra, Himachal Pradesh (Extra-ordinary), dated 17th August, 1992, pp. 2791-2804, effective from 29th April, 1992.

1. For Statement of Objects and Reasons, see the Rajpatra, Himachal Pradesh (Extra-ordinary), dated the 15th January, 1973, p. 73.

2. For Statement of Objects and Reasons see the Rajpatra, Himachal Pradesh (Extra-ordinary), dated 3rd January, 1978, p. 8.

3. For Statement of Objects and Reasons see the Rajpatra, Himachal Pradesh (Extra-ordinary), dated 21st April, 1979, p. 1540.

4. Passed in Hindi by the Himachal Pradesh Vidhan Sabha. For Statement of Objects and Reasons see the Rajpatra, Himachal Pradesh (Extra-ordinary), dated 15th July,
1992, pp. 2387 and 2395.

(4) H.P. Act No. 15 of 1999[1], assented to by the Governor on the 14th June, 1999, published both in Hindi and English in the Rajpatra, Himachal Pradesh (Extra-ordinary), dated 17th June, 1999, pp. 2015-2035.

(5) H.P. Act No. 21 of 2001[2], assented to by the Governor on the 17th October, 2001 and published both in Hindi and English

in the Rajpatra, Himachal Pradesh (Extra-ordinary), dated 18th October, 2001, pp. 2923-2932.

(6) H.P. Act No. 6 of 2002[3], assented to by the Governor on the 22nd February, 2002, published both in Hindi and English in the Rajpatra, Himachal Pradesh (Extra-ordinary), dated 26th February, 2002, pp. 4287-4289.

(7) H.P. Act No. 20 of 2002[4], assented to by the Governor on the 1st November, 2002, published both in Hindi and English the Rajpatra, Himachal Pradesh (Extra-ordinary), dated 11th November, 2002, pp. 2189-2194.

(8) H.P. Act No. 14 of 2004[5], assented to by the Governor on the 2nd August, 2004, published both in Hindi and English in the Rajpatra, Himachal Pradesh (Extra-ordinary), dated 6th August, 2004, pp. 1461-1470.

(9) H.P. Act No. 2 of 2006[6], assented to by the Governor on the 5th February, 2006, published both in Hindi and English in the Rajpatra, Himachal Pradesh (Extra-ordinary), dated 7th February, 2006, pp. 6749-6754, effective from 1st January, 2000.

1. Passed in Hindi by the Himachal Pradesh Vidhan Sabha. For Statement of Objects and Reasons see the Rajpatra, Himachal Pradesh, (Extra-ordinary), dated 9th April, 1999, pp. 1235 and 1246. Act came in to force w.e.f. 1st January, 2000 vide Notification No. TPT-A(3)-3/98, dated 16th December, 1999, published in the Rajpatra, Himachal Pradesh, (Extra-ordinary), dated 20th December, 1999, p. 4594.
2. Passed in Hindi by the Himachal Pradesh Vidhan Sabha. For Statement of Objects and Reasons see the Rajpatra, Himachal Pradesh (Extra-ordinary), dated 21st August, 2001, pp.. 1985 and1995.
3. Passed in Hindi by the Himachal Pradesh Vidhan Sabha. For Statement of Objects and Reasons see the Rajpatra, Himachal Pradesh (Extra-ordinary), dated 19th December, 2001, pp. 3618 and 3621.
4. Passed in Hindi by the Himachal Pradesh Vidhan Sabha. For Statement of Objects and Reasons see the Rajpatra, Himachal Pradesh (Extra-ordinary), dated 28th August, 2002, pp. 1513 and 1517.
5. Passed in Hindi by the Himachal Pradesh Vidhan Sabha. For Statement of Objects and Reasons see the Rajpatra, Himachal Pradesh (Extra-ordinary), dated 24th June, 2004, pp. 953 and 960.
6. Passed in Hindi by the Himachal Pradesh Vidhan Sabha. For Statement of Objects Objects and Reasons see the Himachal Pradesh (Extra-ordinary), dated 30th December, 2005, pp. 5583 and 5588.

(11) H.P. Act No. 13 of 2011[1], assented to by the Governor on the 22nd January, 2011, published both in Hindi and English in Rajpatra, Himachal Pradesh, dated 27th January, 2011, pp. 8315-8317.

BE it enacted by the Legislative Assembly of Himachal Pradesh in the Twenty-third Yea follows:-

1. Short title, extent and commencement.- (1) This Act may be called the Himachal Pradesh Motor Vehicles Taxation Act, 1972.

(2) It shall extend to the whole of the State of Himachal Pradesh.

(3) It shall come into force at once.

2. Definitions.- In this Act, unless there is anything repugnant in the subject or context:-

[2][(a) "Commissioner" means the Director of Transport, Himachal Pradesh, and includes any other officer appointed, by notification in the Official Gazette, in this behalf by the State Government;

(aa) "Owner" means the owner of a transport vehicle in respect of which a permit has been granted or countersigned under the provisions of Motor Vehicles Act, 1988 (59 of 1988), and includes:-

(i) the holder of a permit in respect of such vehicle including the holder of goods carriage permit for carriage of goods for or in connection with a trade or business carried on by the permit holder;

(ii) any person for the time being in charge of such vehicle ;

(iii) any person responsible for the management of the place of business of such owner; and

(iv) a Corporation established under the Road Transport Corporation Act, 1950 (64 of 1950);]

(b) "prescribed" means prescribed by rules made under this Act ;

(c) "quarter" means a period of three calendar months expiring on 31st March, 30th June, 30th September or 31st December, in each year;

(d) "registered owner" means the person in whose name a motor vehicle is registered under the Motor Vehicles Act, [3][1988] ;

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1. Passed in Hindi by the Himachal Pradesh Vidhan Sabha. For Statement of Objects and Reasons see Rajpatra, Himachal Pradesh, dated 16th December, 2010, pp. 7338 and 7341.
2. Substituted for clause (a) vide H.P. Act No. 15 of 1999, effective from 1st January, 2000.
3. Substituted for the figure "1939" vide H.P. Act No. 21 of 2001.

[1][(dd) "Schedule" means a Schedule appended to this Act;]

(e) "State Government", means the Government of Himachal Pradesh;

(f) "taxation authority" means any person or authority appointed by State Government by notification to exercise

the powers and perform the duties conferred or imposed upon a taxation authority by or under this Act;

(g) "tax" means the tax levied under this Act;

(h) "tempo" means a three wheeled motor vehicle constructed or adapted for use for the carriage of goods, or any such motor vehicle not so constructed or adapted when used for the carriage of goods solely or in addition to passengers ;

(i) "token" means a ticket to be displayed on a motor vehicle as an indication that the tax leviable thereon has been duly paid or that no tax is payable ;

(j) "year" means the financial year;

2[(j-a) "motorcycle/scooter" means a two wheeled motor vehicle, inclusive of any detachable side car having an extra wheel, attached to the motor vehicle;

(j-b) "personal vehicle" means a motor vehicle solely used by the registered owner for his or her personal use and not connected with any commercial purpose; and

(j-c) "Mini-bus" means any motor vehicle constructed or adapted to carry not more than thirty passengers, excluding the driver and conductor for hire or reward.]

3[(j-d) "Collector" means the Collector of the District, and includes any other officer appointed by the State Government for performing the functions of the Collector under this Act; and]

4[(j-e) "Price of motor vehicle" in relation to new vehicle means the amount paid by the purchaser to the dealer or manufacturer for the purchase of such new vehicle excluding all taxes and the price of accessories, if any;

(j-f) "Ordinary service stage carriage" means a motor vehicles constructed or adapted to carry more than six passengers excluding the driver for hire or reward at separate fairs paid by or for individual passengers, either for the whole journey or for stages of the journey having seating space of not less than 375

1. Clause (dd) inserted vide H.P. Act No. 18 of 1992 , w.e.f. 29.4.1992.

2. New clauses (j-a), (j-b) and (j-c) inserted vide H.P. Act No. 21 of 2001.

3. New clause (j-d) inserted vide H.P. Act No. 20 of 2002.

4. Clauses (j-e), (j-f), (j-g), (j-h), (j-i), (j-j) and (j-k) inserted vide H.P. Act No. 14 of 2004.

square millimeters for each passenger and minimum leg space of not less than 254 millimeters;

(j-g) "Semi deluxe service stage carriage" means a motor vehicle constructed or adapted to carry more than six passengers excluding the driver for hire or reward at separate fares paid by or for individual passengers either for the whole journey or for stages of the journey having seating space of not less than 400 square millimeters for each passenger and minimum leg space of not less than 330 millimeters;

(j-h) "Deluxe service stage carriage" means a motor vehicle constructed or adapted to carry more than six passengers excluding the driver for hire or reward at separate fares paid by or for individual passengers, either for the whole journey or for stages of the journey having seating space of not less than 450 square millimeters for each passenger and minimum leg space of not less than 330 millimeters;

(j-i) "Air conditioned service stage carriage" means a motor vehicle construct adapted to carry more than six passengers excluding the driver for hire or reward at separate fairs paid by or for individual passengers, either for the whole journey or for stages of the journey having an air conditioning equipment fitted for regulating the temperature inside such stage carriage;

(j-j) "Night service stage carriage" means a motor vehicle constructed or adapted to carry more than six passengers excluding the driver for hire or reward separate fares paid by or for individual passengers either for the whole journey which according to the time table allotted/prescribed by the Regional Transport Authority ply from the originating destination after 5 P.M. and reach terminating destination on or before 5 A.M. the next day;

(j-k) "Construction equipment vehicle" means rubber tyred (including pneumatic tyred), rubber padded or steel drum wheel mounted, self propelled, excavator, loader, mobile crane, dozer, fork lift truck, self-loading concrete mixer or any other construction equipment vehicle or combination thereof designed for off-highway operations in mining, industrial undertaking, irrigation and general construction but modified and manufactured with "on or off" or "on and off" highways capabilities; and].

(k) all other words and expressions used, but not defined in this Act and defined in 1[the Motor Vehicles Act, 1988 (59 of 1988)], shall have the meanings respectively assigned to them in that Act.

1. Substituted for the words, figure and signs "the Motor Vehicles Act, 1939 (4 of 1939)" vide H.P. Act No. 15 of 1999, effective from 1st January, 2000.

3. Levy of tax.- [1][(1) Subject to the other provisions of this Act, on and from the commencement of the Himachal Pradesh Motor Vehicles Taxation (Amendment) Act, 2004, there shall be levied, charged and paid to the State Government, a tax on all motor vehicles specified in column (2) of Schedule-I, used or kept for use in Himachal Pradesh at the rate as may be specified by the State Government, by notification, but not exceeding the rates specified in column (3) of Schedule-I.

(2) On and from the commencement of the Himachal Pradesh Motor Vehicles Taxation (Amendment) Act, 2004, there shall be levied charged and paid to the State Government, a tax on motor cycles/scooters or personal vehicles, used or kept for use in Himachal Pradesh, for a period of fifteen years from the date of issue of certificate of registration under sub-section (3) of section 41 of the Motor Vehicles Act, 1988 (59 of 1988), at the rates as may be specified by the State Government, by notification, on the basis of the price of such motor cycle/scooter or personal motor vehicle, subject to the maximum of ten percent of the price thereof.

(3) Notwithstanding anything contained in sub-section (1), on and from the commencement of the Himachal Pradesh Motor Vehicles Taxation (Amendment) Act, 2004, there shall be levied, charged and paid to the State Government, a tax on motor cabs or maxi cabs which are allowed to be converted as personal motor vehicles, and on second hand personal motor vehicles which are to be registered in the State of Himachal Pradesh for the first time, used or kept for use in Himachal Pradesh , at the rates as may be specified by the State Government, by notification, subject to the maximum of ten percent of the price of such motor vehicles to be determined by the taxation authority after deducting eight percent depreciation per annum from the original price of the motor vehicle provided that,-

(a) in the case of motor vehicles having original price upto two lacs fifty thousand rupees, the floor price shall not be less than fifty thousand rupees, or

(b) in the case of motor vehicles having original price more than two lacs fifty thousand rupees but not exceeding five lacs fifty thousand rupees, the floor price shall not be less than one lac rupees, or

(c) in the case of motor vehicles having original price more than five lacs fifty thousand rupees but not exceeding ten lacs rupees , the floor price shall not be less than two lacs rupees, or

(d)) in the case of motor vehicles having original price more than ten lacs rupees, the floor price shall not be less than four lacs

1. Sub-Section 3(1) substituted and Proviso added at the end of sub-section (2) vide H.P. Act No. 18 pril, 1992, section 3(2)

omitted vide H.P. Act No.15 of 1999, for Sub-section (1), sub-sections (1), (2)and (3) substituted vide H.P. Act No. 21 of 2001 and again section 3 substituted vide H.P. Act No. 14 of 2004.

rupees, or

(e) in the case of two wheelers, the floor price shall not be less than five thousand rupees.

(4) Notwithstanding anything contained in sub-section (2) and (3), on and from the commencement of the Himachal Pradesh Motor Vehicles Taxation (Amendment) Act, 2004,there shall be levied, charged and paid to the State Government, a tax on motor cycles/scooters or personal motor vehicles, used or kept for use in Himachal Pradesh, for every further period of five years from the date of their renewal of certificate of registration under sub-section (10) of section 41 of the Motor Vehicles Act, 1988, at the rates as may be specified by the State Government, by notification, but not exceeding fifty percent of the tax paid at the time of first registration of such motor cycles/scooters or personal motor vehicles.].

1[**3-A. Levy of special road tax**.- (1) In addition to the tax levied under section 3, on and from the commencement of the Himachal Pradesh Motor Vehicles Taxation (Amendment) Act, 1999, there shall be levied, charged and paid to the State Government, a special road tax on all transport vehicles specified in column (2) of Schedule-III, used or kept for use, in Himachal Pradesh, and, at such rates as may be specified by the State Government, by notification, but not exceeding the rates specified in column (3) of Schedule-III of this Act.

2[(2) The rates of special road tax, as may be specified under sub-section (1), in respect of stage carriages shall be applicable to and charged on the entire distance covered as per time table fixed by the Regional Transport Authority and shall be payable monthly by such date as may be notified by the State Government from time to time.]

(3) Where a transport vehicle is plied without a valid permit or in any manner not authorised by the permit to be plied, there shall be levied, charged and paid to the State Government further special road tax in addition to the tax payable under sub-section (1), on such vehicles at the rates as may be specified by the State Government, by notification, but not exceeding the rates specified in column (3) of Schedule-III of this Act.

(4) Where a transport vehicle is registered in a State other than the State of Himachal Pradesh, enters and is used on any public road, or kept for use, in the State of Himachal Pradesh, the special road tax shall become chargeable, on such entry in the prescribed manner.

Explanation.- For the purpose of special road tax levied under this Act, transport vehicles shall include non-transport vehicles when used as transport vehic

3-B. Establishment of Fund for the payment of ex-gratia grant to a passenger.- (1) The State Government shall establish a fund to be called

1. Sections 3-A, 3-B and 3-C inserted vide H.P. Act No. 15 of 1999, effective from 1st January, 2000.

2. Existing Sub-section (2) substituted vide H.P. Act No. 21 of 2001.

the State ex-gratia grant to a passenger Fund, and there shall be credited thereto all sums of money paid to it or all amount of surcharge already collected under section 3-A of the Himachal Pradesh Passengers and Goods Taxation Act, 1955 or any grants made by the State Government, for the purpose of the scheme to be framed and notified under sub-section (2) of this section.

(2) The State Government shall frame and notify a scheme, in the Official Gazette, in the prescribed manner, for the purpose of payment of ex-gratia grant to a passenger.

(3) The State ex-gratia grant to a passenger Fund' shall be maintained by the Commissioner in the manner, as may be prescribed.

Explanation.- For the purpose of this section, the expression "passenger" means any person travelling in a transport vehicle, but shall not include the driver or the conductor or any employee of the owner of the vehicle travelling in the bonafide discharge of his duties in connection with the vehicle.

3-C. Power to amend the Schedules.- (1) The State Government may, subject to the condition of previous publication, by notification,-

(a) amend the rates of tax levied under sections 3 and 3-A specified in Schedules [1][I and III] ; and

(b) add or delete any motor vehicle specified in Schedules-[2][I and III] and in respect of such vehicles specify or omit the rate of tax ; and thereupon the said Schedules shall stand amended accordingly:

Provided that the rate of tax shall not be increased at any one time, by more than 50% of the rates specified in Schedules [3][I and III], as the case may be:

[4][**********]

(2) Every notification issued under sub-section (1) shall, as soon as may be, after it is issued, be laid on the Table of the Legislative Assembly.].

4. Declaration and payment of tax.- (1) Every registered owner or person having possession or control of a motor vehicle used or kept or use in Himachal Pradesh shall fill up and sign a declaration in the prescribed form stating the prescribed particulars and shall deliver the same to the taxation authority within the prescribed time.

1. Substituted for the roman figures, sign and word “I, II and III” vide H.P. Act No. 21 of 2001.

2. Substituted for the roman figures, sign and word “I, II and III” vide H.P. Act No. 21 of 2001.

3. Substituted for the roman figures, sign and word “I, II and III” vide H.P. Act No. 21 of 2001.

4. Second proviso to section 3-C (1) deleted vide H.P. Act No. 21 of 2001.

1[(2) The tax to which a registered owner or person having possession or control of a motor vehicle appears by such declaration to be liable under section 3 shall be paid by him-

(a) where such vehicle is described in column (2) of Schedule-I,-

2[(i) for a year at the rate as notified by the State Government under sub-section (1) of section 3 of this Act; or]

(ii) for one or more quarters, at one-fourth of the annual rate for each quarter; or

(iii) for any period less than a quarter expiring on the last day of the quarter, at one-twelfth of thee annual rate for each complete month or part thereof included in such period:

Provided that if the registered owner or person having possession or control of such vehicle wants to pay the tax in advance for more than a year, he shall be at liberty to do so; or

3[(b)**********]

(3) This tax shall be paid within such time and in such manner as may be prescribed.

(4) In calculating the tax due for any period less than one year, fraction of a rupee shall be counted as a rupee.

4**[4-A. Obligation to make declaration in respect of transport vehicles to pay special road tax**.- (1) In respect of a transport vehicle an owner shall also be required to make declaration in the prescribed form stating the prescribed particulars.

(2) The special road tax payable under section 3-A in respect of transport vehicle shall be paid in the prescribed manner:

Provided that unless the manner is prescribed, the amount of tax payable quarterly and monthly shall be one-fourth and one-twelfth respectively, of the annual rates of tax specified in 5[Schedule-I].

5. Issue of tokens.- (1) When a person pays the amount of tax leviable under 6[sections 3 and 3-A] in respect of any motor vehicle or proves proves to the satisfaction of the taxation authority that no such tax is payable in respect of such Vehicle, the taxation authority shall-

1. Sub-section (2) substituted vide H.P. Act No. 18 of 1992, effective from 29th April, 1992.

2. Existing sub-clause (i) substituted vide H.P. Act No. 20 of 2002.

3. Existing clause (b) deleted vide H.P. Act No. 21 of 2001.

4. New Section 4-A. inserted vide H.P. Act No. 15 of 1999, effective from 1st January, 2000.

5. Substituted for the words and sign "in Schedule-III, referred to in section 3-A of this Act" vide H.P. Act No. 14 of 2004.

6. Substituted for the words, figures and letters "section 3" vide H.P. Act No. 15 of 1999, effective from 1st January, 2000.

(a) 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, [1][1988], or in the case of vehicles 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.

Provided that no token in respect of a motor vehicle as defined in clause (e) of section 2 of the Himachal Pradesh Passengers and Goods Taxation Act, 1955 (15 of 1955), shall be issued to any person to whom a registration certificate in respect of such motor vehicle under that Act has not been granted.

(2) No Motor vehicle liable to tax under this Act shall be used or kept for use in Himachal Pradesh unless the registered owner or the person having possession or control of such vehicle has obtained a valid token in respect of that vehicle, and that token is displayed on the vehicle in the prescribed manner.

[2][**5-A. Obligation on revision of rates of tax**.- If as a result of revision of rates of tax levied under this Act, a motor vehicle or a transport vehicle, as the case may be, in respect of which tax has been paid, becomes liable to tax at a higher rate, the owner or any person having possession or control of the motor vehicle or transport vehicle, as the case may be, shall, within the time allowed for payment of tax for the following year or quarter or month thereof, as the case may be, pay additional tax or a sum which is equal to the difference between the tax already paid and the tax which becomes payable at the higher rate due to such revision in respect of such vehicles for the remainder of the complete current month or the quarter or the year, as the case may be, and the taxation authority shall not issue a fresh token in respect of such vehicle until such amount of tax has been paid.]

6. Additional declaration.- (1) When a motor vehicle used or kept for use in Himachal Pradesh is altered or is proposed to be used in

such manner as to render the registered owner or the person who has possession or control of such vehicle liable to the payment of additional tax under section 7, such owner or person shall fill up, sign and deliver[in the manner provided in sub-section (2) an additional declaration and shall, along with such additional declaration (accompanied by the certificates of registration in respect of such motor vehicle), pay to the taxation authority any additional tax payable under that section which he appears by such additional declaration to be liable to pay in respect of such vehicle.

1. Substituted for the figure "1939" vide H.P. Act No. 21 of 2001.

2. Section 5-A inserted vide H.P. Act No. 15 of 1999, effective from 1st January, 2000.

form containing the prescribed particulars and shall be delivered to the taxation authority after being duly filled up and signed within the prescribed time. The additional declaration shall indicate clearly also the nature off alteration made in the motor vehicle or, as the case may be, the altered use to which the vehicle is proposed to be put.

(3) On receipt of the additional tax under sub-section (1), the taxation authority shall issue to the registered owner or the person who has possession or control of the vehicle, a fresh token in place of the original token and shall cause an entry of such payment to be made in the certificate of registration.

7. Liability for additional tax.- When any motor vehicle in respect of which a tax for any period is payable or has been paid, is altered during such period, or proposed to be used during such period in such manner as to cause the vehicle in respect of which a higher rate of tax is payable, the registered owner or the person who has possession or control of the vehicle, shall in addition to the tax, if any, due from him or that period be liable to pay for the unexpired portion of such period; since the vehicle is altered or proposed to be used, an additional tax of a sum equal to the difference between the amount of tax payable for such unexpired portion at the higher rate and the rate at which the tax was payable or paid before the alteration or use of the vehicle for that portion; and until such additional tax has been paid, the taxation authority shall not grant a fresh token in respect of the vehicle so altered or proposed to be so used.

Explanation.- In calculating the unexpired portion under this section any broken period in a month shall be considered as full month.

[1][**7-A. Owner to furnish security**.- (1) Where such an owner makes a default in the payment of tax [2][or penalty] under this Act, for a continuous period of two months or more, the taxation authority, for the proper realisation of tax [3][or penalty] levied under this Act, shall, after giving an opportunity of being heard, require any owner of the motor vehicle to deposit as security [4][a sum equal to the amount of tax or penalty due from him], in the manner prescribed.

(2) Where the security furnished by an owner of a motor vehicle under sub-section (1) is in the form of surety bond and the surety becomes insolvent or is otherwise incapacitated or dies or the surety withdraws, such owner shall, within fifteen days of the occurrence of any of the aforesaid events, inform the taxation authority and shall within thirty days of such occurrence, furnish a fresh surety bond.

1. Sections 7-A, 7-B and 7-C inserted vide H.P. Act No. 15 of 1999, effective from 1st January, 2000.

2. Inserted vide H.P. Act. No. 20 of 2002.

3. Inserted vide H.P. Act. No. 20 of 2002.

4. Substituted for the words “an amount not exceeding fifty thousand rupees” vide H.P. Act No. 20 of 2002.

(3) The taxation authority may, by an order in writing for good and sufficient cause and after giving the owner a reasonable opportunity of being heard, forfeit the whole or any part of the security furnished by such owner for realising any amount of tax, interest or penalty payable by him under this Act.

(4) Where by reason of an order under sub-section (3), the security furnished by such owner is rendered insufficient; he shall make up the deficiency in such manner and within such time as may be prescribed.

(5) The taxation authority may, on an application by such owner, release the security furnished by him or any part thereof, if the same is no longer required to be retained for the purposes of this Act.

[1][(6) Where an owner makes default in the payment of tax or penalty under this Act, for a continuous period of two months or more and makes a request to allow him to deposit the tax and penalty due, in installments, the taxation authority may, after obtaining surety bond equal to the amount of tax or penalty due from him, allow such owner to deposit the outstanding tax and penalty thereon, in six monthly installments, subject to the condition that such owner deposits twenty five percent of the amount of tax and penalty due, immediately as the first installment.].

7-B. Maintenance of accounts and determination of tax.- (1) An owner of a transport vehicle may be required to maintain such accounts as may be prescribed and to submit the same to the taxation authority as and when required.

(2) If the taxation authority is satisfied that tax has not been correctly paid or the owner has not furnished declaration as provided in sub-section (1) of section 4-A or has given inaccurate particulars in the declaration, he shall, after giving the owner a reasonable opportunity of being heard, proceed to determine the amount of tax due and recover the same.

7-C. Re-determination of tax.- (1) If in consequence of any information, the taxation authority discovers that the tax due from the owner has been under-determined or escaped determination in any year, the taxation authority may, at any time, within five years following the closure of the year for which re-determination is to be made and after giving the owner, in the manner prescribed, a reasonable opportunity of being heard, proceed to re-determine the tax payable.

(2) The taxation authority may, at any time, within one year from the date of any order passed by him and subject to such conditions as may be prescribed, rectify any clerical or arithmetical error apparent from the record.]

8. Service of special notice to make declaration and to pay tax.- The taxation authority may direct a special A notice to be served

upon any person requiring such person to fill up, sign and deliver to the officer named

1. Sub-section (6) inserted vide H.P. Act No. 14 of 2004.

in such notice, a form of declaration, to be left with such notice, stating whether such person is or is not liable to the payment of any tax and to pay the tax to which he appears by such declaration to be liable to the person named therein before the expiration of 14 days from the date of service of such special notice.

9. Liability to pay arrears of tax of person succeeding to the ownership, possession or control of motor vehicles.- (1) If the tax leviable in respect of any motor vehicle remains unpaid by any person liable for payment thereof and such person before having paid the tax has transferred the ownership of such vehicle or has ceased to be in possession or control of such vehicle, the person to whom the ownership of the vehicle has been 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 liability to pay the said tax of the person who has transferred the ownership or has ceased to be in possession or control of such vehicle.

10. Refund of tax.- (1) [1][When any person, who has paid the tax under this Act, proves to the satisfaction of the taxation authority in the manner prescribed that the motor vehicle or the transport vehicle in respect of which such tax has been paid, has not been used for a continuous period of not less than one month since the tax was last paid or when] any person who has paid the tax in respect of a motor vehicle produces before the taxation authority a certificate signed by the registering authority stating that the tax token and the certificate of registration issued in respect of such vehicle have been surrendered on the date specified by the registering authority in his certificate, such person shall, on an application made in that behalf to the taxation authority and subject to such conditions as may be prescribed, be entitled to a refund for each complete month of the period for which such tax has been paid and which is unexpired on the date on which the tax token and the certificate of registration were surrendered, of an amount equal to one-twelfth of the annual tax payable in respect of such vehicle.

(2) When any person has paid the tax in respect of a motor vehicle and the vehicle is removed outside Himachal Pradesh before the expiry of the period for which the tax has been paid and taxed in another State, such person, shall, on an application made in that behalf to the taxation authority and subject to such conditions as may be prescribed, be entitled to a refund for each complete month of the period for which such tax has been paid and during which the vehicle was removed from Himachal Pradesh, of an amount equal to one twelfth of the annual tax payable in respect of s

[2][(3) xxxxxxxxxxxxxxxxxxxxxxxxx]

1. Substituted for the word "when" vide H.P. Act No. 15 of 1999, effective from 1st January, 2000.

2. Sub-section (3) inserted vide H.P. Act No. 18 of 1992, effective from 29th April, 1992 and deleted vide H.P. Act No. 14 of 2004.

[1][(4) where a person is entitled for a refund of the tax under this section or has paid any amount in excess of the tax due, the taxation authority may, on the application made to it, adjust the excess amount paid against other dues which are or may become payable by such person under this Act.]

[2][(5) Where an owner of a motorcycle/scooter/personal vehicle in respect of which, one-time tax has been paid under sub-sections (2) and (3) of section 3 of this Act, ceases to be the resident of the State of Himachal Pradesh and takes along with him such motor cycle/scooter/personal vehicle or if the ownership of the motorcycle/scooter/personal vehicle is transferred to a person having residence outside the State of Himachal Pradesh, as the case may be, then partial refund of one-time tax so paid, shall be allowed as specified in Schedule-II.]

[3][(6) Where any person proves to the satisfaction of the taxation authority that the tax has been wrongly levied, charged and paid on a motor vehicle under this Act, the taxation authority shall refund the tax, so paid by him, after obtaining approval of the Commissioner.].

[4][**11. XXXXXXXXXXXXXXXXXXXXX**]

12. Arrears of tax and penalty recoverable as arrears of land revenue.- (1) Any tax due and not paid as provided for by or under this Act and any sum directed to be recovered by way of penalty under [5][this Act] shall be recoverable in the same manner as an arrear of land revenue.

(2) When a person neglects or refuses to pay an instalment of tax within one month from the expiration of the period fixed for such payment [6][or fails to furnish the security under sub-section (1) or (2) of section 7-A of this Act], the taxation authority may forward to Collector a certificate under his signatures specifying the amount of the arrears due from the person and the Collector on receipt of such certificate shall proceed to recover from such person the amount specified therein as if it were an arrear of land revenue.

(3) The motor vehicle in respect of which the tax is due or in respect of which any sum has been directed to be recovered as penalty under [7][this Act], or its accessories may be distrained and sold in pursuance of this section whether or not such vehicle or accessories is or are in the possession or control of the person liable to pay the tax or penalty.

1. Sub-sec. (4) inserted vide H.P. Act No. 15 of 1999, effective from 1st January, 2000.

2. New sub-section (5) added vide H.P. Act No. 21 of 2001.

3. Sub-section (6) inserted vide H.P. Act No. 14 of 2004.

4. Section 11 omitted vide H.P. Act No. 15 of 1999, effective from 1st January, 2000. 5. Substituted for the words "section 11" vide H.P. Act No. 15 of 1999, effective from 1st January, 2000.

6. Inserted vide H.P. Act No. 20 of 2002.

7. Substituted for the words "section 11" vide H.P. Act No. 15 of 1999, effective from 1st January, 2000.

1[**13.** XXXXXXXXXXXXXXXXXX]

14. Exemptions.- 2[(1) XXXXXXXXXXXXXXXXXX]

3[(2) When the registered owner or the person having possession or control of a motor vehicle specified in Schedule- I or Schedule- III has given previous intimation in writing to the taxation authority that the motor vehicle would not be used in any public place, for a particular period, being not less than one month but not more than three months and deposits the certificate of registration of such motor vehicle along with route permit with the taxation authority concerned and obtained an acknowledgement thereof, he shall be exempted from the payment of tax for that period and the taxation authority shall also inform in writing the Superintendent of Police, Regional Manager, Himachal Road Transport Corporation concerned and the Director of Transport, to ensure that such vehicle is not used in any public place during the specified period.];

(3) Where the State Government is of opinion that it is necessary or expedient in the public interest so to do, it may, by notification in the Official Gazette, and subject to such conditions as it may specify in the notification, exempt either totally or partially any class of motor vehicles 4[*******] or any motor vehicles belonging to any person or class of persons 5[or any motor vehicle playing on any route or part thereof] from the payment of the tax.

6[xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx]

(5) A rebate of 5 per cent shall be allowed to a person who is liable to pay tax under section 4 if he pays the tax for the entire year in one instalment.

7[(6) **********]

8[(7) Notwithstanding anything contained in sub-section (1) of section 3 and sub-section (1) of section 3-A, no tax shall be levied, charged and paid on any transport vehicle specified in column (2) of Schedule-III during the period of detention and seizure of such transport vehicle for non-payment of tax under this Act.]

1. Section 13 amended vide H.P. Act No. 15 of 1999 effective from 1st January, 2000 and omitted vide H.P. Act No. 21 of 2001.

2. Existing sub-section (1) alongwith explanation deleted vide H.P. Act No. 6 of 2002.

3. Existing sub-section (2) substituted vide H.P. Act No. 21 of 2001 and again substituted vide H.P. Act No. 14 of 2004.
4. The words "other than those falling under sub-section (1)" deleted vide H.P. Act Act No. 6 of 2002.
5. Inserted vide H.P. Act No. 15 of 1999, effective from 1st January, 2000.
6. Sub-section (4) deleted vide H.P. Act No 21 of 2001.
7. Existing sub-clause (6) substituted vide H.P. Act No. 15 of 1999, effective from 1st from 1st January, 2000 and deleted vide H.P. Act No. 14 of 2004.
8. Sub-section (7) inserted vide H.P. Act No. 2 of 2006.

1[**15. Appeals**.- (1) An appeal shall lie to the appellate authority appointed by the State Government in this behalf, against any original order passed under this Act, within 30 days of the passing of such order or within such further period as the appellate authority may, for sufficient cause allow:

Provided that no appeal shall be entertained by such authority unless he is satisfied that the amount of tax assessed and penalty imposed has been paid:

Provided further that such authority, if satisfied that an owner is unable to make such payment, may, for reasons to be recorded in writing, entertain an appeal without such payment having been made.

(2) Save as provided in section 15-A, an order passed by the appellate authority shall be final.]

2[**15-A. Revision**.- (1) The Commissioner may, of his own motion, call for the record of any proceedings which are pending before, or have been disposed of by, any authority subordinate to him for the purpose of satisfying himself as to the legality or propriety of such proceedings or order made therein and may pass such order in relation thereto as he may think fit.

(2) The State Government may, by notification, confer on any of its officers the powers of the Commissioner to be exercised under sub-section (1) subject to such conditions, and in respect of such areas, as may be specified in the notification.

(3) No order shall be passed under sub-section (1) of this section which adversely affects any person unless such person has been given a reasonable opportunity of being heard.]

3[**16. Power to stop, search and seizure**.- (1) Any officer of the State State Government authorised by general or special order, in this behalf, by the Commissioner, may require the driver of any motor vehicle at any place to stop the motor vehicle and to cause it to remain stationary so long as may be reasonably necessary for the purpose of satisfying himself that the amount of tax due in accordance with the provisions of this Act in respect of such vehicle has been paid.

[4][(2) Where any tax due or any penalty, as the case may be, in respect of any motor vehicle, has not been paid, [5][any officer authorised under sub-

1. Section 15 substituted vide H.P. Act No. 15 of 1999, effective from 1st January, 2000.

2. Section 15-A inserted vide H.P. Act No. 15 of 1999, effective from 1st January, 2000.

3. Sections 16, 17, 18 and 19 substituted vide H.P. Act No. 15 of 1999, effective from 1st January, 2000.

4. Existing sub-section (2) substituted vide H.P. Act No. 20 of 2002.

5. Substituted for the words, signs and figure "or where the vehicle is plied without a without a permit or in contravention of the conditions of the permit or a personal vehicle is used as a transport vehicle for hire or reward, any officer authorised under sub-section (1), may" vide H.P. Act No. 13 of 2011.

section (1), may, by order in writing] seize and detain such vehicle and [1][keep such vehicle in safe custody of the Officer-in-Charge of nearest police station or in any other place, as he may consider necessary for the safe custody of such vehicle, at the cost of owner of the vehicle, at the rates as may be prescribed] and shall send information of such seizure to the taxation authority of the area concerned, within twenty-four hours of seizure, to enable the concerned taxation authority to initiate action under section 7-A or 12 of this Act:

Provided that where the owner of such motor vehicle pays the tax due or penalty, as the case may be, during the period of seizure, the vehicle shall be ordered to be released and intimation thereof shall be sent to the concerned taxation authority.]

(3) Any officer of the State Government referred to in sub-section (2), may, for the purpose of this Act, enter at any time between sunrise and sunset in any premises, where he has reason to believe that a motor vehicle is kept in contravention of the provisions of this Act.

17. Offences and penalties.- Whosoever,-

(a) keeps in his possession or control any motor vehicle, in the State, without having paid the amount of tax due in accordance with the provisions of this Act in respect of such vehicle or keeps the motor vehicle for use without having proper licence or furnishes a declaration under section 4 or 4-A wherein the particulars required by or under this Act to be furnished, are not fully and truly stated; or

(b) fails to stop the motor vehicle when required to do so by the authorised officer or obstructs any officer in the exercise of the powers conferred by section 16. shall, on conviction be punishable with fine, which may extend to a sum equal to twice the average monthly tax payable, in

respect of such vehicle, or rupees five thousand , whichever is more.

(2) Whenever, the taxation authority determines the tax in respect of a transport vehicle under section 7-B or in respect of an owner of a motor vehicle under section 7-C, as the case may be, which such owner was liable to pay, and has not paid, the taxation authority, may after giving an opportunity of being heard, also direct that such owner shall pay, in the manner prescribed by way of penalty, a sum not exceeding five times the amount of tax so assessed subject to a minimum of five thousand rupees.

(3) If a person,-

(a) fails to furnish declaration in accordance with the provisions of this Act, or

1. Substituted for the words and sign "take or cause to be taken such steps as he may consider necessary for the safe custody of the vehicle" vide H.P. Act No. 14 of 2004.

(b) furnishes a declaration, wherein particulars prescribed to be therein, are not fully and truly stated. the taxation authority may after making such enquiry, as it deems fit and after hearing the person, if he desires to be heard, impose on such person any tax or additional tax for such quarterly period or periods, as the taxation authority may find that such person is liable to pay under the provisions of this Act [1][shall also impose a penalty equal] to twice the amount of tax to which he is found liable.

(4) Whoever contravenes or fails to comply with any of the provisions of this Act, or the rules made thereunder or any order or direction, made or given thereunder; in respect of the tax leviable on a transport vehicle, shall be liable to imposition of a penalty [2][as may be prescribed]:

Provided that before imposing such penalty a reasonable opportunity of being heard shall be given to the person concerned.

(5) Whoever contravenes any of the provisions of this Act or any rules made thereunder, and no penalty is provided for such contravention, shall, on conviction, be punishable with a fine which may extend to five hundred rupees and in the event of such person, having previously been convicted of an offence under this Act, or the rules made thereunder, with fine which may extend to one thousand rupees.

[3][(6) If the tax due under this Act is not paid by owner of the vehicle within time prescribed in the rules, the taxation authority may, after giving such owner an opportunity of being heard, direct that such owner shall pay, in the manner prescribed by way of penalty a sum not exceeding the amount of tax due from him.].

[4][(7) Whoever uses or allows to be used a personal vehicle as a transport vehicle for hire or reward, shall pay by way of penalty a sum of two thousand rupees per seat subject to a maximum of thirty thousand rupees for first offence and for any subsequent offence a sum of four thousand rupees per seat subject to a maximum of fifty thousand rupees:

Provided that the taxation authority may after affording to the person concerned a reasonable opportunity of being heard, impose the penalty specified in this sub-section.]

18. Compounding of offence.- Where an offence under this Act has been committed, such an offence may, at any time before conviction, be compounded by any officer of the State Government authorised by the Commissioner in this behalf, after accepting by way of composition thereof,

1. Substituted for the words "and may also impose a penalty, which may extend" vide H.P. Act No. 21 of 2001.
2. Substituted for the words "not exceeding five thousand rupees but not less than one thousand rupees" vide H.P. Act No. 21 of 2001.
3. New sub-section (6) inserted vide H.P. Act No. 21 of 2001.
4. Sub-section (7) along with proviso inserted vide H.P. Act No. 20 of 2002.

a sum of money not exceeding such amount as may be prescribed, together with the amount of tax, if any, which may be due from the persons committing the offence. Such composition shall have effect of discharging such persons from liability for the offence and no further proceeding shall be taken or continued against him in respect of the offence so compounded.

19. Cognizance of offence.- (1) No court inferior to that of Judicial Magistrate of First Class shall try any offence punishable under this Act.

(2) The court shall not take any cognizance except upon a complaint made by the taxation authority in this behalf.]

20. Bar to jurisdiction of civil and criminal courts in matter of taxation.- The liability of a person to pay the tax or penalty shall not be determined or questioned in any other manner or by any other authority than is provided in this Act or in rules made thereunder, and no prosecution, suit or other proceeding shall lie against any Government Officer for anything in good faith done or intended to be done under this Act.

21. Power of State Government to make rules.- (1) The State Government may after previous publication made rules for the purpose of carrying into effect the provisions of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, the State Government may make rules for all or any of the following purposes, namely:-

(a) to prescribe the form of any declaration, certificate or special notice and the particulars to be stated therein ;

(b) to prescribe the officers by whom any duties are to be performed and the area in which they shall exercise their authority ;

(c) to regulate the method of assessing and recovering the tax;

(d) to regulate the manner in which special notices may be served;

(e) to regulate the manner in which exemptions or refunds may be claimed and granted ;

(f) to regulate the manner in which the appeals may be instituted and heard ;

(g) to prescribe the form of token and the manner in which they shall be displayed; and

[1][(h) to provide for any other matter which is required to be prescribed.]

[2][(3) XXXXXXXXXXXXXXXXXXX].

1. Clause (h) inserted vide H.P. Act No. 15 of 1999, effective from 1st January, 2000. 2. Sub-section (3) omitted vide H.P. Act No. 15 of 1999, effective from 1st January, 2000.

(4) Every rule made under this section shall be laid, as soon as may be, after it is made, before the Legislative Assembly while it is in session for a total period of not less than fourteen days which may be comprised in one session in which it is so laid or the session immediately following, the Assembly makes any modification in the rule or decides that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be, so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

22. Repeal and savings.- (1) The Punjab Motor Vehicles Taxation Act, 1924 (4 of 1924) as applicable to the areas comprised in Himachal Pradesh immediately before 1st November, 1966, the Punjab Motor Vehicles Taxation Act, 1924 (4 of 1924) as in force in the territories added to Himachal Pradesh under section 5 of the Punjab Reorganisation Act, 1966 (31 of 1966) and the Himachal Pradesh Motor Vehicles Taxation Ordinance, 1972 (4 off 1972) are hereby repealed.

(2) Not withstanding such repeal, anything done or any action taken or purporting to have been taken (including rules, notifications or orders made or issued) in exercise of any powers conferred by or under the said Acts and Ordinance shall be deemed to have been done or taken under this Act.

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[1][**SCHEDULE-I**

Sr No.	Description of vehicle	Annual rate of tax
1.	2.	3.
1.	**GOODS CARRIAGES:**	
	(1) Light motor vehicles	Rs. 1,5000/-
	(2) Medium goods vehicles	Rs. 20,000/-

1. SCHEDULE-I substituted vide H.P. Act No. 6 of 1978, H.P. Act No. 14 of 1979,

substituted vide H.P. Act No. 18 of 1992 and H.P. Act No. 21 of 2001, amended vide Notification No. TPT-A(3)3/98-II, dated 24th December, 2003, published in the Rajpatra, Himachal Pradesh (Extra-ordinary), dated 30th December, 2003, pp. 2843-2846, H.P. Notification No. TPT-A(3)3/98-III, dated 20th March, 2006, published in the Rajpatra, Himachal Pradesh (Extra-ordinary), dated 28th March, 2006, p. 8416, Notification No. TPT-A(2)2/2003-Part-I, dated 24th December, 2007 published in the Rajpatra, Himachal Pradesh, dated 28th December, 2007, pp. 11139-11140, Notification No. TPT-A(2)2/2003- Part-II, dated 15th February, 2012 published in the Rajpatra, Himachal Pradesh, dated 15th February, 2012, pp. 5828-5830, and again substituted vide Notification No. TPT-A(2)2/2003-Part-IV, dated 18th December, 2013 published in the Rajpatra, Himachal Pradesh, dated 27th December, 2013, pp. 5360-5362.

		2.
	(3) Heavy goods vehicles	Rs. 30,000/-
	STAGE CARRIAGES	
	(1) Ordinary/express/semi deluxe/Deluxe/air conditioned buses	Rs. 38,500/-
	(2) Mini buses	Rs. 27,500/-
3.	**CONTRACT CARRIAGES:**	
	(1) Maxi cabs.	Rs. 22,500.
	(2) Motor cabs	Rs. 15,000/-
	(3) Auto rickshaws	Rs. 7,500/-
	(4) Buses for contract carriages	Rs. 75,000/-
4.	Private service vehicles/buses owned by all institutions and other buses not covered under Sr. Nos. 2 and 3 above.	Rs. 45000/-
5.	Private Service Motor Cabs owned by Commercial organisation and used for the purpose of carrying persons on	Rs. 18,000/-

	behalf of the owner of such vehicles for or in connection with his trade or business otherwise ban for hire and reward.	
6.	**CONSTRUCTION EQUIPMENT VEHICLES AND CRANE MOUNTED VEHICLES:**	
	(i) Light (Maximum mass not exceeding Rs. 30,000/-. 7.5 tonnes)	
	(ii) Medium (Maximum mass exceeding Rs. 45,000/-. 7.5 tonnes but not more than 12 tonnes)	
	(iii) Heavy (Maximum mass exceeding Rs. 60,000/- 12 tonnes).	
7.	**RECOVERY VANS:**	
	(i) Light (Maximum mass not exceeding 7.5 tonnes).	Rs. 22,500/-
	(ii) Medium (Maximum mass exceeding Rs. 22,500/- 7.5 tonnes but not more than 12 tonnes).	
	(iii) Heavy (Maximum mass exceeding Rs. 22,500/- 12 tonnes).	
8.	Ambulance	Rs. 2000/-
9.	Hearse (dead body van)	Rs. 2000/-]

[1][SCHEDULE-II

[See section 10 (5)]

Sl. No	Duration of use after the date of registration of motorcycle/ scooter/personal vehicle.	Amount of refund of tax on motor cycle/ scooter/personal vehicle.
1.	2.	3.
1.	Less than three years	Sixty per cent of the amount of tax already paid under sub-section (2) or (3) of section 3.
2.	Three years or more but less than six years.	Forty percent of the amount of tax already paid under sub-section (2) or (3) of section 3.
3.	Six years or more but less than nine years. (3) .	Twenty percent of the amount of tax already paid under sub-section (2) or of section 3.

Nine years or more	Ten per cent of the amount of tax already paid under sub-section (2) or (3) of section 3.]

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[2]**[SCHEDULE-III**

(See section 3-A)

Serial No Description of transport vehicle. Maximum rate of special road tax

1.	2.	3.
1.	**Stage Carriages**:	
	(a) Ordinary services	
	(b) Express/Night services	
	(c) Semi-deluxe services	
	10 Paise per seat per km. for the entire distance covered during the day as per the time table fixed by the Regional Transport Authority:	
	13 Paise per seat Km. for the entire distance covered during the day as per the time table fixed by the Regional Transport Authority;	
	15 Paise per seat per km. for the entire distance covered during the day as per the time table fixed by the Regional Transport Authority;	

1. SCHEDULE-II substituted vide H.P. Act No 18 of 1992 and again substituted vide H.P. Act No. 21 of 2001.
2. Schedule-III added vide H.P. Act No. 15 of 1999.

	(d) Deluxe services	
	(e) Air-conditioned services	
	20 Paise per seat per Km. for the entire distance covered during the day as per time table fixed by the Regional Transport Authority; and	
	35 Paise per seat per km. for the entire distance covered during the day as per the time table fixed by the Regional Transport Authority.]	
