JHARKHAND MOTOR VEHICLES TAXATION RULES, 2001

(Bihar ACT 8,1994 Adopted in Jharkhand Vide Transport and Civil Aviation Department Notification Number 271 Dated 23.01.2002)

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G.S.R. 1, dated the 17th January, 1994. – In exercise of the powers conferred by Section 31 of the Bihar Motor Vehicles Taxation Ordinance, 1993, the draft of Bihar Motor Vehicles

Taxation Rules, 1993 was published and objections and suggestions were invited. After having considered the suggestions received in this regard the State Government hereby makes the final publication of the said Rules.

1. Short title, extent and commencement.– (1) These Rules may be called Bihar Motor Vehicles Taxation Rules, 1994.

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

(3) It shall come into force at once.

2. Definition.– In these Rules, unless the context otherwise requires- (i) *"Ordinance"* means Bihar Motor Vehicles Taxation Ordinance, 1993.

(ii) *"Form"* means a form appended to these Rules.

(iii) *"Schedule"* means the Schedule of the Ordinance.

(iv) *"Section"* means the Section of the Ordinance.

(v) *"Quarter"* means a period as specified in Rule 3.

(vi) All other words and expressions used in these Rules and not defined herein shall have the same meaning as are respectively assigned to them in the Ordinance or in the Motor Vehicles Act, 1988.

3. Computation of quarterly periods.– For payment of tax, the quarterly periods referred to in Section 7 shall be the 4 periods of three months in a year, beginning on the first day of the month in which the vehicle was registered.

Example-I. – If the vehicle has been registered on 9th May (of any year) 4 quarterly periods shall be:-

(i)	1st May	–	31st July
(ii)	1st August	–	31st October
(iii)	1st November	–	31st January
(iv)	1st February	–	30th April:

Provided that the State Govt, may notify the districts, the categories of vehicles or both for which quarterly periods shall be 4 periods of 3 months beginning with the date and month of registration.

Example-II. – If a vehicle has been registered on 9th May (of any year) the quarterly periods for this vehicle shall be following 4 periods:-

(i)	9th May	–	8th August
(ii)	9th August	–	8th November
(iii)	9th November	–	8th February
(iv)	9th February	–	8th May

4.

Due date of payment and penalty for non-payment of taxes in time.–

(1) For vehicles other than personalised vehicles the due date of payment of tax shall be the date of expiry of the period for which the tax had been last paid. In cases where no such tax had previously been paid, the date of acquisition of the vehicle or the date when such tax is imposed by law shall be due date for tax payment. For payment of differential taxes under the provision of Section 8, the due date shall be within seven days from the date of alteration in the vehicle or the change in its use.

(2) Where the tax for any period in respect of vehicle has not been paid as required under the provisions of sub-rule (1) and continues to remain unpaid

thereafter, the taxing officer may impose penalty in respect of such vehicles at the rate specified in the table below:-

Table

	Period	Amount of penalty
(i)	If paid within fifteen days from the due date of payment.	Nil This will be treated as a grace period.
(ii)	If paid after fifteen days but within 30 days of the due date of payment.	Penalty to be charged at the rate of 25 per cent of the tax.
(iii)	If paid after 30 days but within 60 days of the due date of payment.	Penalty to be charged at the rate of 50 per cent of the taxes due.
(iv)	If paid after 60 days but within 90 days of due date of tax payment date.	Penalty to be charged equal to the taxes due.
(v)	If paid beyond 90 days after the due date.	Penalty to be charged will be twice the taxes due.

(3) Where the composite fee in respect of vehicles plying under National Permit Scheme has not be paid within the due date as required under the provisions of the said Scheme the Taxing Officer shall impose penalty at the rate provided in the said Scheme, in respect of such vehicle.

5. Procedure for payment of tax.– (1) The tax shall be paid by means of pay-in-slip in Form-A, appended hereunder, in triplicate to the branches of the Nationalised Banks or Central Co-operative Banks or post offices authorised in this behalf by the State Transport Commissioner. The tax can also be paid in cash or by means of bank draft or postal order to the Taxing Officer. In case of tax being paid by means of pay-in-slips, the branch of the bank or the post office as the case may be shall handover the original and duplicate copy of the pay-in-slip duly receipted to the depositor and send the statement of deposits to the Taxing Officer on the following day. The person making payment shall deliver to the Taxing Officer the cash, bank draft, postal order or the duplicate copy of the duly receipted pay-in-slip, as the case may be together with the last tax token as granted and the document referred to in sub-section (6) of Section 7:

Provided that the State Government may notify the district, the categories of the vehicles or both for which payment of taxes will be made directly to the Taxing Officer either in cash or through Bank Draft.

(2) The declaration referred to in sub-section (6) of Section 7 shall be in Form- B1.

(3) A separate declaration shall be required for each vehicle.

(4) The declaration to be submitted by the dealer or the manufacturer of the vehicle under the authorisation granted under the Central Motor Vehicles Rules, 1989 shall be in Form-B2.

(5) The declaration to be filed when a Motor Vehicle is altered or is proposed to be used in a manner referred to in Section 8 so as to become a vehicle in respect of which differential Tax is to be paid shall be in Form-B3.

6. Grant of receipt, tax token etc.– The Taxing Officer shall satisfy himself that every declaration delivered to him under the provisions of the Ordinance or rules is complete in every respect and that the amount tendered in the payment of the tax is equal to the amount of tax which appears from such declaration as the case may be, to be payable, and shall, if he is so satisfied, accept payment of the taxes and grant receipt thereof in Form-"C" with a tax token in

Form-D or Form-E as is applicable.

(2) For the vehicles in respect of which no tax is payable, the Taxing Officer will accordingly issue an exemption token in Form-F.

(3) The Taxing Officer at the time of accepting the taxes in case of Transport vehicles and issuing the Tax token shall also make relevant entries in the Tax Card of the vehicle which the owner shall submit to the Taxing Officer. The Tax Card shall be in Form G.

7. Procedure for getting a no objection certificate etc.– (1) If a owner of a vehicle other than a personalised vehicle is desirous of paying tax to Taxing Officer other than the one where tax was last paid, he shall apply before the Taxing Officer for issuing a 'No Objection Certificate' in Form-"H". This application shall be presented before the Taxing Officer either in person or through registered post and shall be accompanied by two self-stamped envelopes, one addressed to the new Taxing Officer and the other to the owner himself.

(2) The Taxing Officer, after having received the application referred to in sub-rule (1) above shall verify from his records whether any tax is due against the vehicle. If there are no arrears outstanding, the Taxing Officer shall issue 'No Objection Certificate' in

Form-I and forward the same to the new Taxing Officer through registered letter. One copy of this certificate shall also be delivered to the owner of the vehicle.

(3) The new Taxing Officer, after having received the 'No Objection Certificate' shall accept the taxes from the owner.

(4) The Taxing Officer accepting the taxes will, at once inform the previous Taxing Officer as well as the owner of the vehicle.

8. Fraction of rupees to be ignored.– For the purpose of calculating the amount of payment under the ordinance/rules, the amount less than 50 paise shall be ignored and in case of 50 paise and above, shall be rounded off to the next rupee.

9. Production of vehicle, certificate of registration and/or permit before Taxing Officer.– The Taxing Officer may, before accepting the tax tendered to him in respect of any motor vehicles require the person tendering the tax to produce the vehicle in respect of which such tax is tendered or the certificate of registration and the permit, if any granted in respect of such vehicle.

10. Display of tax token.– The tax token or exemption token granted in respect of any motor vehicle other than a Motorcycle shall be affixed in the front wind screen of the vehicle and in such a manner that it should be clearly visible to person on the road. In case of Motorcycle, Moped or Scooter the owner shall keep the tax token with the vehicle.

11. Prohibition of defacing etc. of tax token.– No person shall deface, mutilate or otherwise tamper with the tax token or exemption token in respect of a

motor vehicle or exhibit it on a motor vehicle other than the one for which such token has been issued.

12. Procedure for replacement of lost, destroyed, defaced or illegible tax token.– (1) If a fax token is lost, destroyed, defaced or has become illegible the owner of the vehicle shall immediately report the fact to the Taxing Officer:

Provided that if the original tax token is defaced or has become illegible, the tax token shall be returned to the Taxing Officer with the application for the issue of a duplicate tax token.

(2) The Taxing Officer, on sufficient proof shown and being satisfied that the tax token is lost, destroyed, defaced or has become illegible shall, on an application made by such person, accompanied by an affidavit and on payment of fees of 20 rupees, grant to such person the duplicate tax token. Such tax token shall be marked "Duplicate" in red ink with the date of issue and seal of the Taxing Officer.

13. Form etc. for temporary discontinuance from use.– Intimation for temporary discontinuance of use of motor vehicle shall be given in Form-J stating required particulars. Any change in undertaking so delivered as required under Section 17 shall be intimated to the Taxing Officer from time to time.

14. Procedure for claiming refund.– An application for refund under Section 18 shall be made to the Taxing Officer to whom tax was paid in Form "K" showing the ground for which the refund is claimed. The application shall be accompanied by following papers:-

(i) Original Tax token or its certified copy,

(ii) In case of temporary discontinuance from use of vehicle, a certified copy of the order passed by the Competent Authority under Section 19,

(iii) In case of refund of one time tax adequate proof of relevant circumstances described in sub-section 2 of Section 7.

(2) Having received the application under sub-rule (1) above, the Taxing Officer shall verify the application and its enclosures and after being satisfied that,

(a) The particulars of the application are correct, and:-

(b) All conditions prescribed in the Act and Rules for refund of taxes have been fulfilled. he shall if he is competent subject to the provisions of Section 18, sanction the refund up to Rs. 4,000/- and shall issue a cheque for the refund amount in favour of the applicant. In case the amount of refund exceeds Rs. 4,000/-, he shall forward the application alongwith his comments to the State Transport Commissioner or to the officer authorised by the State Government in this behalf and after the receipt of order from such officer shall issue a cheque for the refund amount in term of such order:

Provided that, application for refund of one time tax shall not be entertained if not presented within two months of permanent removal of the vehicle from State, its destruction, alteration or its use as Transport Vehicle:

Provided further that refund shall not be allowed for Transport Vehicles registered outside the State and coming to the State on temporary permit on payment of short time tax.

15. Procedure for enquiry in respect of temporary discontinuance of vehicles.– Following procedure shall be adopted by the Taxing Officer for enquiry in cases of temporary discontinuance from use of vehicles enumerated in Section 19.

(a) Immediately on receipt of undertaking specified in Section 17 alongwith enclosures the Taxing Officer shall initiate a case record.

(b) The Taxing Officer, either himself, or through Motor Vehicle Inspector or through any other officer of enforcement branch not below the rank of Sub-Inspector shall carry out physical verification of the parking place of the vehicle at least once a month in a random manner. He shall record the memo of inspection on the order-sheet of the concerned case record indicating the present position of the vehicle.

(c) If the vehicle was always found on the parking place specified in the undertaking during the period of its temporary discontinuance from use, the Taxing Officer, if the amount of Taxes for the concerned period does not exceeds Rs. 4,000/- shall be competent to dispose of the case, otherwise shall forward the case record with his clear opinion to the State Transport Commissioner or to the officer authorised by State Govt, in this behalf of decision.

(d) If the vehicle is not found on its parking place during inspection made by Taxing Officer or by the other officer mentioned in (c) above, the claim for exemption of taxes shall stand dismissed without prejudice to any other legal action which may be taken against the owner for filing false undertaking.

(e) On intimation by the owner that the vehicle is ready for plying on road again the Taxing Officer shall release the papers of the vehicle to the owner. I

16. Procedure for seizure etc.– (1) The officer authorised under sub-section (1) of Section 22 shall at the time of seizure of vehicles pass order in

Form-L-1. The officer shall seize the vehicle after the service of the copy of this order on the registered owner or the person in control or possession of the vehicle or the driver. After such order the officer concerned shall direct that the vehicle be taken to the nearest police station or any other place, he thinks fit, mentioned in such order for safe custody.

(2) In case the owner or the person in control or possession or the driver fails or refuses to drive the vehicle to the place mentioned in the order, the officers making the seizure, may arrange to have the vehicle driven to the said place for safe custody in which case the cost of transporting the vehicle shall be recoverable from the owner or person-in-charge of the vehicle.

(3) The person from whom the vehicle is seized shall have the option to guard the same and the contents thereof, himself or by a person duly authorised by him.

(4) In case of a vehicle carrying passengers for hire or carrying goods which are perishable in nature, it may be allowed to ply to its destination if the registered owner or person having possession or control of the vehicle or the driver gives an undertaking to the effect that the vehicle shall be surrendered at the place mentioned in the order after reaching the destination.

(5) If the owner, or the person in possession and control or the driver pays the outstanding taxes penalty on taxes (if any) and fine for the offence committed and presents the proofs of such payment(s) to the officer, under whose order the vehicle was detained then such officer may pass order in

Form-L-2 for the release of the vehicle.

17. Authority for compounding and the amount.– (a) All officers enumerated in sub-section (1) of Section 22 shall be competent to compound the offence under the ordinance and the Rules.

(2) The amount payable for compounding of offence shall be fifty percent of the maximum amount of fine, prescribed for such offence under Section 28.

18. Authorities to hear Appeals and Revision.– The authorities to hear appeals and revision under various provisions of the ordinance will be as follows:-

	Authorities passing an order	Appellate Authority	Revisional Authority
((i)	Officer other than Taxing Officer and below the rank of Regional Transport Officer.	Taxing Officer	Regional Transport Officer
(ii)	Taxing Officer	Regional Transport Officer	State Transport Commissioner
(iii)	Officer other than those mentioned in serials (i) and (ii) above but below the rank of State Transport Commissioner	State Transport Commissioner	Member Board of Revenue
(iv)	State Transport Commissioner	Secretary, Transport Deptt.	Member Board of Revenue

19. Procedure for filing and disposal of Appeal and Revision.– (1) An application for appeal or revision shall be presented after being signed, verified and endorsed and shall contain the following particulars, namely:-

(a) A statement of facts of the case;

(b) A reference of the particular order in respect of which an appeal or revision is filed;

(c) The nature of relief prayed for,

(d) The grounds on which the appeal or revision application is filed;

(e) The date of service of the order objected to;

(f) A certified copy of the order objected to; and

(g) A challan of rupees twenty towards fees;

(2) An application for appeal or revision may be summarily rejected where any of the aforesaid requirement mentioned in sub-rule (1) above is not complied with, in presenting the application.

(3) After a petition for appeal or revision has been received, and the authority concerned takes up the hearing of a case, a notice specifying the date, time and place filed for hearing of a case, a notice specifying the date, time and place filed for hearing shall be delivered or sent by registered post with acknowledgement due to the parties to appear before the concerned authority either in person or through an Advocate or a person holding a power of attorney from the person notice to appear. If the person concerned fails to appear in specified time and place on the date fixed, the case may be decided *ex parte*.

(4) No party to an appeal or revision shall be entitled to adduce fresh evidence, either oral or documentary.

(5) If the Appellate or the Revisional Authority requires any document to be produced, or any witness to be examined to enable it to decide the appeal or the revision, the aforesaid Authority may call for such evidence or document to be produced, or may summon and examine such witness according to the procedure as laid down in the Code of Civil Procedure. If any such fresh

evidence has been added by production of evidence, documents or examination of witnesses, the party affected shall be entitled to produce rebutting evidence.

(6) If the appellant or the petitioner in a revision dies, while the appeal or the revision is pending disposal, the same cannot proceed with unless the legal representative is made a party to the appeal or the revision. An application for including the Legal Representative shall be made to the Appellate or the Revisional Authority, within ninety days from the date on which the appellant or the petitioner in the revision died. If no such application is made, the appeal or the revision except when the revision is initiated by the Revisional Authority *suomotu*, shall abate as regards the deceased appellant or petitioner, as the case may be.

20. Mode of addressing communication by post.– All communications by post shall be addressed to the Taxing Officer or addressed to the officer appointed as such under Section 3 by his ordinary official designation with the addition of the words "Motor Vehicles Taxation Department".

21. Application to be made at the office of the Taxing Officer.– All applications made in connection with the purposes of the ordinance and rules shall be made at the office of the Taxing Officer on any working day during office hours unless a special place or time has been specified for this purpose.

22. Taxing Officer to fix the place and time for hearing applications.– The Taxing Officer may for the purpose of expediting the performance of his duties under the ordinance fix a particular daily hour for hearing applications made thereunder.

23. Registers to be maintained by the Taxing Officer.– The Taxing Officer shall maintain following registers in his office:-

(1) (a) *Taxation Register:*-This shall be maintained in

Form-M for all vehicles except personalised vehicle;

(b) Each vehicle will have separate page earmarked for it;

(c) Appropriate entries relating to exemption/refund of taxes shall also be made in the register;

(2) (a) *Demand Register for transport vehicles:*-This shall be maintained in Form-N.

(b) This register shall be updated every year on 1st of October and 31st March.

(3) *Register for temporary discontinuance from use:*-This will be maintained in Form-O.

Form-A

[See Rule 5 (i)]

ORIGINAL

Under Rs.: Cash/Transfer No.

(To be returned to the Depositor)

Date: Current Account pay-in-Slip paid into the credit of "0041-Vehicle tax and Fees" Account with State Bank of India, Doranda Branch, Ranchi.

Regt.No.: Type SC/RLW;
Period of Tax Payment: From
Name & Address of motor vehicle owner or person concerned

M.V. Tax: Addl. M.V. Tax:
Fine on M.V. Tax:
Total Amount:

Fine on Addl. M.V. Tax:

Signature of Depositor: Passing Official
Teller/Head Cashier Scroll cash Scroll transfer

DUPLICATE

Under Rs. Cash/Transfer

No. (To be returned to the Depositor)

Date: Current Account Pay-in-Slip paid into the credit of 0041 -Vehicle Tax and Fees' Account with State Bank of India, Doranda Branch, Ranchi.

Regt. No.: Type SC/RLW;
Period of Tax Payment: From
Name & Address of motor vehicle owner or person concerned

M.V. Tax: Addl. M.V. Tax:
Fine on M.V. Tax:
Total Amount:
Signature of Depositor:

Fine on Addl. M.V. Tax:

Teller/Head Cashier Passing Official
Scroll cash Scroll transfer

TRIPLICATE

Under Rs.: Cash/Transfer

No. (To be returned to the Depositor)

Date: Current Account Pay-in-Slip paid into the credit of 0041-Vehicle Tax and Fees" Account with State Bank of India, Doranda Branch, Ranchi.

Regt. No.: Type SC/RLW;
Period of Tax Payment: From
Name & Address of motor vehicle owner or person concerned

M.V. Tax: Fine on M.V. Tax: Total Amount: Signature of Depositor:	Addl. M.V. Tax:
Fine on Addl. M.V. Tax:	
Teller/Head Cashier Scroll cash	Passing Official Scroll transfer

Form-B 1

[See Rule 5 (2)]

FORM OF DECLARATION

PARTICULARS OF THE VEHICLE

1. Full name of the owner.
2. Complete Address of the owner.
3. Maker of the vehicle.
4. Type of vehicle:-
   (a) Personalised vehicle.
   (b) Motor car with seating capacity more than 5.
   (c) Vehicles adapted and used for invalid.

   (d) Vehicles used solely for the transport of goods. (e) Vehicles used for conveyance of passengers.
   (f) Vehicles used solely for conveyance of passengers.
   (g) Other vehicles.
5. Year of manufacture
6. Engine number.
7. Chassis number.
8. Seating capacity (in the case of vehicles which fall under items 4(a)(b) and (c).
9. Unladen weight.
10. Laden weight (in case of vehicles which fall under items 4 (d) and 4 (a) 11. Tax Liabilities:-
    (a) Period for which Tax being paid.
    (b) Account of Tax.
        (i) Motor Vehicle Tax.
    (ii) Additional Motor Vehicle Tax.
    (c) Penalty (if any)
        (i) On Motor Vehicle Tax.
        (ii) On Addl. Motor Vehicle Tax.
    (d) Total of tax and penalty.
12. Details of Challan/Bank Draft/Postal Order

No.	Date	Amount

13. For Transport Vehicles only.
    (a) Permit valid till. (b) Certificate of fitness valid till.
14. Whether expired Tax Token enclosed.
15. If M.V.Tax/Additional M.V.Tax not payable.
    (a) Reason.
    (b) Number and date of notification.
    (c) Period for which M.V. Tax/Additional M.V. Tax not payable.

16. Details of Insurance:-

(a) Insurer (b) Insurance Certificate No., (c) Date of validity, from….to… I hereby affirm that the above information is true to the best of my knowledge and belief.

Signature of the Owner

Date

Form B2

[See Rule 5 (4)]

FORM OF DECLARATION TO BE FILLED BY THE MANUFACTURER OR DEALER Filed before the Taxing Officer.....

1. Name of the Manufacturer/Dealer 2. :
Full Postal Address :
3. No. of Trade Certificates granted 4. :
Trade registration mark assigned :
5. Duration for which tax is being paid :
6. Amount of taxes-
(i) Tax…
(ii) Penalty…
(iii) Total….
7. Details of payment made (strike out whichever is not applicable)

Draft No. /Challan No. /Cash

I hereby affirm that the above information is true to the best of my knowledge.

Signature of the Certificate Holder

or his authorised agent

ACKNOWLEDGEMENT

Received Rs. ……. in form of challan/bank draft/cash dated as the tax payable by…… for the period from…… to……

Taxing Officer

Form-B3

[See Rule 5 (5)]

FORM OF DECLARATION (FOR DIFFERENTIAL TAX)

I…….hereby declare that I have made on…….. the following alterations in my motor vehicle with registered number…… covered by the tax token No. (attached) which have caused the vehicle to become a vehicle in respect of which higher rate of M. V. tax is payable.

(Description of alteration). Signed

Date

Form-C

[*See* Rule 6(1)]

RECEIPT OF FAX PAYMENT

(Office copy)

Received from Shri……. for vehicle no. …….. an amount of Rs. …….. paise……. through Challan/Bank Draft (Cheque/Postal Order bearing no. ….. and dated….. /cash/Money/ Order/Non-judicial Stamp as/ M.V. Tax/ Addl. M.V. Tax/differential tax for the period……. to

Date Signature of Taxing

Place Officer

Form-C

[*See* Rule 6(1)]

RECEIPT OF FAX PAYMENT

(Vehicle owner copy)

Received from Shri……. for vehicle no. …….. an amount of Rs. …….. paise……. through Challan/Bank Draft (Cheque/Postal Order bearing no. ….. and dated….. /cash/Money/ Order/Non-judicial Stamp as/ M.V. Tax/ Addl. M.V. Tax/differential tax for the period……. to

Date Signature of Taxing

Place Officer

Form-D

[See Rule 6(1)]

ONE TIME TAX TOKEN FOR PERSONALISED VEHICLE

1. Type of vehicle
2. Make
3. Model
4. Engine Number
5. Chassis Number
6. Registration Number
7. Registration Date
8. One-time tax amount

Date:-	Taxing Officer (Signature & Stamp)
Place:-	District

Form-E

[See Rule 6(1)]

TAX TOKEN

TYPE OF VEHICLE SC/RLW Engine No…….

Chassis No……

Registration…….

Date of expiry……..

Date ……..

Taxing Officer
District

Form-F

[See Rule 6 (2)]

EXEMPTION TOKEN

1. Make
2. Engine Number
3. Chassis Number
4. Registration Number
5. Model
6. Date of expiry
7. Seating capacity
8. Gross weight
9. H.P.

Place:-

Date:-	Taxing Officer (Signature & Stamp)
Place:-	District

Form-G

[See Rule 6 (3)]

TAX CARD

1. Serial No…… District……
2. Registration No……
3. Registration Date.. ….
4. Type of Vehicle……
5. Engine No…….….
6. Chassis No……..
7. Model ……..
8. Seating Capacity/RLW
9. Name and address of Owner of Vehicle
10. Quarter of Tax:-
    (A)
    (B)
    (C)
    (D)

Details of payment of tax

Date-upto M.V. Tax and Additional M.V. Tax have been paid (Entries to be made for old vehicles)

Date..... Taxing Officer
District

Period	Amount	Penalty	Date of payment and Tax Token Number

Taxing Officer
District

Form-H

[See Rule 7(1)]

APPLICATION FOR OBTAINING NO OBJECTION CERTIFICATE To

The Taxing Officer District

Sir,

I……son of resident of P.S District owner of vehicle bearing registration number…….want to change my place of residence/place of business to district.

Because of this I want to pay the tax in future to the Taxing Officer of district. My present and future addresses are given below.

I may kindly be given 'No Objection Certificate' so that I may start paying tax at the new place of residence/business.

The above statement is true to the best of my knowledge and belief.

Signed
Date…….

Present Address:
Name:
Father's Name :
At (Exact place of residence)

P.O. & P.S. :
Distt:
Permanent Address-
Name:
Father's Name:
At (Exact place of residence)
P.O. & P.S. :
Distt. :

ACKNOWLEDGEMENT

Received an application from Shri……for obtaining a No-objection certificate in respect of vehicle bearing Registration Number…..

Date:-

Taxing Officer District
(Signature & Stamp)

Form-I

[See Rule 7 (2)]

NO OBJECTION CERTIFICATE

Since the owner of the Motor Vehicle bearing Registration Number. wants to change his place of business/residence to in District, the undersigned has no objection if the above vehicle pays M.V.Tax/ Addl. M.V. Taxes and such other taxes leviable from time to time in the district to which the owner wants to shift his place of business/residence.

There are no arrears outstanding against the above vehicle.

Date:- Taxing Officer
District

Form-J

[See Rule 13]

UNDERTAKING FOR VEHICLE'S TEMPORARY DISCONTINUANCE FROM USE

1. I,…….S/o……..Resident of……P.S. ……. District…… hereby declare that I am the owner of vehicle bearing Registration No…….

2. I, further declare that I am unable to use the abovementioned vehicle and have surrendered the permit to Regional Transport Authority……/State Transport Authority on..... ()/or the permit shall be surrendered by..... ().

(Details regarding the reasons for temporary discontinuance from use to be mentioned hereunder)

……...
.....…….....
.....
.....
.....

3. Abovementioned vehicle has not been used since and it is expected that the vehicle shall make use of the road again after (days).

4. M.A.Tax/Addl. M.V.Tax in respect of this vehicle has been paid up till…….

5. Vehicle during the period of its non-use shall remain kept/is kept…… (Detail regarding the Parking Place of the vehicle)

6. I hereby surrender the following papers of the vehicle:

(a) Registration certificate.

(b) Fitness certificate.

(c) Insurance certificate.

Certification

I,…..,.hereby declare that facts stated above and documents furnished are true to the best of my knowledge and belief. If any of the information is found false, I shall be liable for any legal action that may be taken against me.

Signature of the Owner
Date:…….

Acknowledgement

Received an application alongwith following papers for temporary discontinuance of use from vehicle owner Sri for vehicle……..

(If application is incomplete the Taxing Officer shall mention the documents which are wanting)

Application is not acceptable for following reasons:…….

1.

2.

3.

4.

5.

Place: –

Date: –

Taxing Officer Signature

Seal

Form-K

[See Rule 14]

APPLICATION FOR CLAIMING REFUND

I…….son of…resident of…..having duly paid the taxes of Rs……(in words) and receipt granted therefor by the Taxing Officer bearing.Registration No.

date hereby request for a refund for Rs (in words..) for the reason given below.

Reasons and proof (if any) for claiming refund:

I further certify that the information stated above and the documents {if any) furnished are true to the best of my knowledge and belief.

Signature

Date

Form L-1

[See Rule 14]

ORDER FOR SEIZURE OF VEHICLE

I (Name and designation with address)……while checking the vehicle bearing Registration No have the reason to believe that it has not paid taxes due for the period from to as per the provisions of Bihar Motor Vehicles Act, and has violated the provisions of Sec.(s) of Motor Vehicles Taxation Act/Rule(s) I therefore seize the aforesaid vehicle and direct that the vehicle be driven to by the driver Shri……..bearing driving licence No.

Vehicle shall be kept in safe custody till further order(s).

Place:-
Date:-

Name & designation of officer seizing the vehicle

Officer In-charge or the In-charge of the place where the vehicle may be kept is hereby directed to keep the vehicle in safe custody till release order is passed by competent officer authorised under Motor Vehicles Taxation Rule(s).

Place:-

Date: –

(Signature)
Name and designation of the officer who seizes the vehicle
Dated…….

Memo No.....

Copy to Regional Transport Officer. and District Transport Officer for information and necessary action.

Place:-

Date:- Signature of officer who seized

Form L-2

[See Rule 15 (5)]

RELEASE ORDER FOR VEHICLE SEIZED OR DETAINED UNDER MOTOR VEHICLES TAXATION ACT/RULE(S)

1. Type and Registration number of vehicle.

2. Name and address of vehicle owner.

3. Date of seizure and place where seized vehicle is kept.

4. Release order and ground for release.

Place:-

Date:- Signature of officer

Dated…….. (Name & designation)

Seal

Memo No.....

Copy to Officer In-charge/In-charge of place/for information and is directed to release the vehicle to its owner Shri on proper identification.

Place:-

Date:-

Signature of officer

(Name & designation)

Seal

Dated……..

Memo No.....

Copy of Regional Transport Officer/Taxation Officer for information and necessary action.

Place:-

Date:-

Signature of officer

(Name & designation)

Seal

Form-M

[See Rule 21(1)]

TAXATION REGISTER FOR MOTOR VEHICLE

Registration No.		Owner:	Type
Sl. No.	Period of tax payment	Mode of payment with details	Signature of Taxing Officer

Form-N

[See Rule 21 (2)]

DEMAND REGISTER FOR TRANSPORT VEHICLE

Registration No.	Type	Name of owner

Rate of Motor Vehicle Tax…….....…..Quarterly rate of Addl. M.V.Tax…. per quarter

Arrear	Liability for past six months	Total	Payment made during last six months	Balance due	Signature and seal of Taxing Officer
1	2	3	4	5	6

Form-O

[See Rule 21 (3)]

REGISTER FOR VEHICLES WHICH ARE TEMPORARILY DISCONTINUED FROM USE

Vehicle No.	Owner	Type

1. Date of filling of undertaking.
2. Reason for discontinuance.
3. Parking place during the period of non-use.
4. Papers surrendered (please tick the relevant entries) (a) Registration Certificate
   (b) Fitness Certificate
   (c) Insurance Certificate
   (d) Tax-token
   (e) Affidavit
5. Details about undertakings delivered.

Signature of Taxing Officer

Verification Report Summary (1) Date of Verification

Report of Verification

6. Date of Application for Release.
7. Date of Release of Papers.
8. Brief Summary of the order passed about exemption/refund of taxes (if any).

Signature of Taxing Officer **Notifications**

Notification No. 2433, dated the 19.3.1994. – In exercise of powers conferred under Section 19 of Bihar Motor Vehicles Taxation Ordinance, 1994, read with Rule 15 of the Bihar Motor Vehicles Taxation Rules, 1994, the Governor of Bihar, hereby authorises all Regional Transport Officers of Bihar to decide the cases of tax-exemption uptoRs. 10,000/- (ten thousand) in their respective jurisdiction. This authorisation will be deemed to have come into effect on 17.1.1994.