The Bombay Motor Vehicles (Taxation of Passengers) (Gujarat Amendment) Act, 1961

Act 12 of 1961

Keyword(s):
Passenger Tax, Motor Vehicles

The following Act of the Gujarāt Legislature, having been assented to by the Governor on the 20th April 1961 is hereby published for general information.

AKBAR S. SARELA,
Secretary to the Government of Gujarāt, Legal Department.

GUJARAT ACT No. XII OF 1961
(First published, after having received the assent of the Governor in the "Gujarāt Government Gazette" on the 20th April 1961.)
An Act further to amend the Bombay Motor Vehicles (Taxation of Passengers) Act, 1958.

It is hereby enacted in the Twelfth Year of the Republic of India as follows:

1. (1) This Act may be called the Bombay Motor Vehicles (Taxation of Passengers) (Gujarat Amendment) Act, 1961.

(2) It shall come into force on such date as the State Government may, by notification in the Official Gazette appoint.

Bom. LXVII. 2. In the Bombay Motor Vehicles (Taxation of Passengers) Act, 1958 Amendment of section 3 of Bom. LXVIII of 1958, in sub-section (1) of section 3 for the words "ten per cent." the words "fifteen per cent." shall be substituted.
The following Act of the Gujarat Legislature having been assented to by the Governor on the 30th March 1963 is hereby published for general information.

M. G. MONANI,
Secretary to the Government of Gujarat,
Legal Department.

GUJARAT ACT NO. XV OF 1963.

(First published, after having received the assent of the Governor in the “Gujarat Government Gazette” on the 30th March 1963).

An Act further to amend the Bombay Motor Vehicles (Taxation Passengers) Act, 1958.

It is hereby enacted in the Fourteenth Year of the Republic of India as follows:—

1. (I) This Act may be called the Bombay Motor Vehicles (Taxation of Passengers) (Gujarat Amendment) Act, 1963.
(2) It shall come into force on such date as the State Government may, by notification in the Official Gazette, appoint.

2. In the Bombay Motor Vehicles (Taxation of Passengers) Act, 1958 (hereafter referred to as the 'principal Act') in section 3, for sub-section (I), the following shall be substituted, namely:

"(I) On the commencement of the Bombay Motor Vehicles (Taxation of Passengers) (Gujarat Amendment) Act, 1963, there shall be levied and paid to the State Government a tax on all passengers carried by stage carriage at such rate as would yield an amount equal to seventeen and one half per cent. of the inclusive amount of fares payable to the operator of a stage carriage:

Provided that where such stage carriage plies exclusively within a municipal area or exclusively on such routes serving municipal and adjacent areas as may be approved by the State Government, the rate shall be such as would yield such amount, not exceeding seven and one half per cent. of the inclusive amount of fare so payable, as may from time to time be notified in the Official Gazette by the State Government.

Provided further that subject to such conditions as the State Government may, by notification in the Official Gazette, determine in this behalf, no such tax shall be leviable on any student in respect of one journey per day to and from an educational institution attended by him in the bona fide prosecution of his studies.

3. In the principal Act, after section 9, the following new section shall be inserted, namely:

"9A. The Tax Officer shall refund to an operator in such manner as may be prescribed the amount of tax and penalty (if any) paid by such operator in excess of the amount due from him. The refund may be either by cash payment or, at the option of the operator, by deduction of such excess from the amount of tax and penalty (if any) due in respect of any other period:

Provided that, the Tax Officer shall first apply such excess towards the recovery of any amount due in respect of which notice under sub-section (I) of section 9 has been served on the operator, and shall then refund the balance (if any)."
PART IV

Acts of the Gujarat Legislature and Ordinances promulgated and Regulations made by the Governor.

The following Act of the Gujarat Legislature, having been assented to by the Governor on the 23rd October 1964 is hereby published for general information.

AKBAR S. SARELA,
Secretary to the Government of Gujarat,
Legal Department.

GUJARAT ACT NO. 26 OF 1964.

(First published, after having received the assent of the Governor in the "Gujarat Government Gazette" on the 28th October 1964).

An Act, further to amend the Bombay Motor Vehicles (Taxation of Passengers) Act, 1958.

It is hereby enacted in the Fifteenth Year of the Republic of India as follows:

1. (1) This Act may be called the Bombay Motor Vehicles (Taxation of Passengers) (Gujarat Amendment) Act, 1964.

(2) It shall come into force on such date, as the State Government may, by notification in the Official Gazette, appoint.

2. In the Bombay Motor Vehicles (Taxation of Passengers) Act, 1958, in Amendment of section 3 of Bom. LXVII of 1958, in the second proviso to sub-section (1), for the words "in respect of one journey per day to and from an educational institution attended by him in"
the *bona fide* prosecution of his studies" the following shall be substituted, namely:

"in respect of journeys not more than two per day to and from an educational institution or any other place attended by him in the *bona fide* prosecution of his studies or for undergoing any training in compliance with the requirements of such educational institution."
PART IV

Acts of the Gujarat Legislature and Ordinances promulgated and Regulations made by the Governor.

The following Act of the Gujarat Legislature, having been assented to by the Governor on the 15th May 1965 is hereby published for general information.

SUMANT M. VíDYARTHI,
Secretary to the Government of Gujarat,
Legal Department.

GUJARAT ACT NO. 13 OF 1965.

(First published, after having received the assent of the Governor in the "Gujarat Government Gazette" on the 17th May 1965.)

An Act further to amend the Bombay Motor Vehicles (Taxation of Passengers) Act, 1958.

It is hereby enacted in the Sixteenth Year of the Republic of India as follows:

1. (I) This Act may be called the Bombay Motor Vehicles (Taxation of Passengers) (Gujarat Amendment) Act, 1965.

2. In the Bombay Motor Vehicles (Taxation of Passengers) Act, 1958, in section 5, after the words "Government treasury" the words "or in such other manner as may be prescribed" shall be inserted.
PART IV

Acts of the Gujarat Legislature and Ordinances promulgated and Regulations made by the Governor.

The following Act of the Gujarat Legislature, having been assented to by the Governor on the 30th December 1965 is hereby published for general information.

SUMANT M. VIDYARTHII,
Secretary to the Government of Gujarat,
Legal Department.

GUJARAT ACT NO. 37 OF 1965.

(First published after having received the assent of the Governor in the Gujarat Government Gazette on the 31st December 1965.)

An Act further to amend the Bombay Motor Vehicles (Taxation of Passengers) Act, 1958 for the purpose of increasing the rate of tax on passengers carried by stage carriages.

It is hereby enacted in the Sixteenth Year of the Republic of India as follows:—

1. (1) This Act may be called the Bombay Motor Vehicles (Taxation of Passengers) (Gujarat Second Amendment) Act, 1965.

(2) It shall come into force on such date as the State Government may, by notification in the Official Gazette, appoint.

2. In section 3 of the Bombay Motor Vehicles (Taxation of Passengers) Act, 1958, in sub-section (1), for the words “seventeen and half per cent” the words “twenty per cent” shall be substituted.

Amendment of section 3 of Bom., LXVII of 1958.
The Gujarat Government Gazette
EXTRAORDINARY
PUBLISHED BY AUTHORITY


Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART IV

Acts of the Gujarat Legislature and Ordinances promulgated and Regulations made by the Governor.

The following Act of the Gujarat Legislature, having been assented to by the Governor on the 4th September 1969 is hereby published for general information.

K. M. SATWANI,
Secretary to the Government of Gujarat,
Legal Department,

GUJARAT ACT NO. 10 OF 1969.

(First published after having received the assent of the Governor in the "Gujarat Government Gazette" on the 6th September, 1969.)

An Act further to amend the Bombay Motor Vehicles (Taxation of Passengers) Act, 1958, for the purpose of increasing the rate of tax on passengers carried by stage carriages.

It is hereby enacted in the Twentieth Year of the Republic of India as follows:

1. (1) This Act may be called the Bombay Motor Vehicles (Taxation of Passengers) (Gujarat Amendment) Act, 1969.

(2) It shall come into force on such date as the State Government may, by notification in the Official Gazette, appoint.

2. In the Bombay Motor Vehicles (Taxation of Passengers) Act, 1958, in subsection (I) of section 3, for the words "twenty per cent" the words "twenty three per cent" shall be substituted.

IV-Extra-16 (Lino)

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PART IV
Acts of the Gujarat Legislature and Ordinances promulgated and
Regulations made by the Governor.

The following Act of the Gujarat Legislature, having been assented to by the
Governor on the 9th December 1969 is hereby published for general information.

K. M. SATWANI,
Secretary to the Government of Gujarat,
Legal Department.

GUJARAT ACT NO. 18 OF 1969.

(First published after having received the assent of the Governor in the "Gujarat
Government Gazette" on the 12th December, 1969.)

An act further to amend the Bombay Motor Vehicles

It is hereby enacted in the Twentieth Year of the Republic of India as follows: —

1. (1) This Act may be called the Bombay Motor Vehicles (Taxation of Passengers) (Gujarat Amendment) Act, 1969.

(2) It shall come into force on such date as the State Government may, by notifi-
cation in the Official Gazette, appoint.

2. In section 2 of the Bombay Motor Vehicles (Taxation of Passengers) Act,
1958 (hereinafter referred to as "the principal Act"), after clause (3) the following
Amendment clause shall be inserted, namely: —

"(3A) "new capital area" means the area comprised in the new capital within
the meaning of clause (c) of section 2 of the Gujarat New Capital (Periphery)
Control Act, 1960;"."
3. In section 3 of the principal Act, in sub-section (1), for the first proviso, the following shall be substituted, namely:

"Provided that where such stage carriage plies exclusively within the new capital area or a municipal area or exclusively on such routes serving the new capital area or a municipal area and also areas adjacent to either of these areas or serving the new capital area, a municipal area and the area between them, as may be approved by the State Government, the rate shall be such as would yield such amount, not exceeding 7½ per cent of the inclusive amount of fare so payable, as may from time to time be notified in the Official Gazette by the State Government."
THE BOMBAY MOTOR VEHICLES (TAXATION OF PASSENGERS) (GUJARAT AMENDMENT) ACT, 1971.

[Act No. 10 of 1971]

Enacted by the President in the Twenty-second Year of the Republic of India.

In exercise of the powers conferred by section 3 of the Gujarat State Legislature (Delegation of Powers) Act, 1971, the President is pleased to enact as follows:

1. (1) This Act may be called the Bombay Motor Vehicles (Taxation of Passengers) (Gujarat Amendment) Act, 1971.

(2) It shall come into force on 1st December 1971.

2. In the Bombay Motor Vehicles (Taxation of Passengers) Act, 1958 as in force in the State of Gujarat (hereinafter referred to as the “principal Act”), in section 3, to sub-section (1), the following Explanation shall be added after the VII of 1958, second proviso, namely:

"Explanation.—In this sub-section, “the inclusive amount of fares payable to the operator” shall not include the amount of additional tax payable under section 3A.”.

3. In the principal Act, after section 3, the following section shall be inserted, namely:

"3A. (1) There shall be levied and paid to the State Government, in addition to the tax leviable and payable under section 3, a tax on all passengers carried by stage carriages, other than the stage carriages plying within the areas and on the routes specified in the first proviso to sub-section (1) of section 3, at the following rates, namely:

Where the exclusive fare does not exceed seventy six paise, nil;

Where it exceeds seventy-six paise but does not exceed one rupee and fifty three paise, five paise;

Where it exceeds one rupee and fifty three paise but does not exceed two rupees and thirty paise, ten paise;

Where it exceeds two rupees and thirty paise but does not exceed three rupees and seven paise, fifteen paise;

And for every seventy-seven paise or part thereof in excess of three rupees and seven paise, five paise."
(2) Except as provided in sub-section (I), the provisions of this Act and the rules made thereunder shall, so far as may be, apply in relation to the additional tax leviable and payable under sub-section (I) as they apply in relation to the tax leviable and payable under section 3.

Explanation.—In this section, “exclusive fare” means the amount of fare calculated after excluding from the inclusive amount of fare payable to the operator under sub-section (I) of section 3, the amount of the tax included therein.”.

V. V. Giri,
President.

N. D. P. Namboodiripad,
Joint Secretary to the Government of India.
REASONS FOR THE ENACTMENT

In order to raise additional resources to be utilised exclusively for the relief of Bengal Desh refugees, the Government of Gujarat has proposed to levy additional tax on passengers carried by stage carriages other than those plying within the areas and on the routes specified in the first proviso to sub-section (f) of section 3 of the Bombay Motor Vehicles (Taxation of Passengers) Act, 1958 (as in force in the State of Gujarat), so as to yield a return of 5 per cent on the tickets of the value of rupee one and above. The present measure is being enacted to give effect to the said proposal.

2. The Committee constituted under the proviso to sub-section (2) of section 3 of the Gujarat State Legislature (Delegation of Powers) Act, 1971 (35 of 1971), has been consulted before enactment of this measure as a President's Act.

B. D. Pande,
Secretary to the Govt. of India,
Ministry of Finance,
PART IV

Acts of the Gujarat Legislature and Ordinances promulgated and
Regulations made by the Governor.

The following Act of the Gujarat Legislature having been assented to by the
Government on the 16th August, 1972 is hereby published for general information.

K. M. SATWANI,
Secretary to the Government of Gujarat,
Legal Department.

GUJARAT ACT NO. 13 OF 1972.

(First published after having received the assent of the Governor in the

An Act further to amend the Bombay Motor Vehicles (Taxation of Passengers)
Act, 1958.

It is hereby enacted in the Twenty-third Year of the Republic of India as
follows:—

1. (1) This Act may be called the Bombay Motor Vehicles (Taxation of
Passengers) (Gujarat Amendment) Act, 1972.

(2) It shall come into force on such date as the State Government may, by
notification in the Official Gazette, appoint.
2. In the Bombay Motor Vehicles (Taxation of Passengers) Act, 1958 (hereinafter referred to as “the principal Act”), in sub-section (1) of section 3, for the words “twenty three per cent” the words “twenty five per cent” shall be substituted.

3. In the principal Act, in sub-section (1) of section 3A, for the words beginning with the words “Where the exclusive fare does not exceed seventy six paisa, nil” and ending with the words “And for every seventy seven paisa or part thereof in excess of three rupees and seven paisa, five paisa.”, the following shall be substituted, namely:

“Where the exclusive fare does not exceed seventy four paisa, nil:

Where it exceeds seventy four paisa but does not exceed one rupee and forty nine paisa, five paisa;

Where it exceeds one rupee and forty nine paisa but does not exceed two rupees and twenty four paisa, ten paisa;

Where it exceeds two rupees and twenty four paisa but does not exceed two rupees and ninety nine paisa, fifteen paisa;

And, for every seventy five paisa or part thereof in excess of two rupees and ninety nine paisa, five paisa.”.

4. In the Schedule to the principal Act, for item No. (2), the following shall be substituted, namely:

“(2) a municipality constituted or deemed to be constituted under the Gujarat Municipalities Act, 1963,”.
Extra No. 10

REGISTERED No. LI/50/GNR/2

The Gujarat Government Gazette
EXTRAORDINARY
PUBLISHED BY AUTHORITY


Separate paging is given to this Part in order that it may
be filed as a separate compilation.

PART IV

Acts of the Gujarat Legislature and Ordinances promulgated and
Regulations made by the Governor.

The following Act of the Gujarat Legislature having been assented to by the
Governor on the 4th July, 1977 is hereby published for general information.

S. L. TALATI,
Secretary to the Government of Gujarat,
Legal Department.

GUJARAT ACT NO. 6 OF 1977.

(First published after having received the assent of the Governor in the

An Act further to amend the Bombay Motor Vehicles (Taxation of

It is hereby enacted in the Twenty-eighth Year of the Republic of India as
follows:

1. (1) This Act may be called the Bombay Motor Vehicles (Taxation of
Passengers) (Gujarat Amendment) Act, 1977.

(2) It shall come into force on such date as the State Government may, by
notification in the Official Gazette, appoint.

IV-Extra-15
2. In the Bombay Motor Vehicles (Taxation of Passengers) Act, 1958, (hereinafter referred to as "the principal Act"), section 9A shall be renumbered as section 9AA and before section 9AA as so renumbered, the following section shall be inserted, namely:

"9A. (1) Where the whole or portion of the tax payable to the State Government in respect of any stage carriage in pursuance of section 5, section 6 or section 7 has not been paid in time, the operator shall be liable to pay to the State Government simple interest at twelve per cent per annum—

(a) on the outstanding sum of the tax payable in pursuance of section 5, from the date prescribed under that section for the payment of such tax, and

(b) on the outstanding sum of the tax payable in pursuance of section 6 or section 7, from the day next after the expiry of the period of fifteen days referred to in sub-section (2) of section 9,

until the date of such payment:

Provided that the amount of interest payable under this sub-section shall in no case be less than five rupees.

(2) Where the whole or any portion of interest payable to the State Government in pursuance of sub-section (1) has not been paid, the Tax Officer shall serve on the operator a notice of demand for the amount of interest payable to the State Government.

(3) If the amount of interest specified in the notice of demand served under sub-section (2) is not paid to the State Government within fifteen days from the date on which such notice is served, the amount of interest shall be recoverable from the operator as arrears of land revenue.

(4) Notwithstanding anything contained in sub-section (3), the provisions of sub-sections (2) and (3) of section 9 shall, so far as may be, apply in respect of the recovery of the amount of interest specified in the notice of demand served under sub-section (2) as they apply in respect of recovery of the tax."

4. In clause (a) of section 10 of the principal Act,—

(i) for the words "tax or penalty" occurring at two places, the words "tax, penalty or interest" shall be substituted;

(ii) for the word and figure "section 9", the words, figures and letter "section 9 or section 9A" shall be substituted.

5. In sub-section (i) of section 11 of the principal Act, after the words and figure "under section 9", the words, figure and letter "or under section 9A" shall be inserted.

PART IV

Acts of the Gujarat Legislature and Ordinances promulgated and Regulations made by the Governor.

The following Act of the Gujarat Legislature having been assented to by the Governor on the 1st April, 1982 is hereby published for general information.

J. P. VASAVADA,
Joint Secretary to the Government of Gujarat,
Legal Department.

GUJARAT ACT NO. 19 OF 1982

(First published after having received the assent of the Governor in the "Gujarat Government Gazette" on the 1st April, 1982).

An Act further to amend the Bombay Motor Vehicles (Taxation of Passengers) Act, 1968.

It is hereby enacted in the Thirty-third Year of the Republic of India as follows:

1. (I) This Act may be called the Bombay Motor Vehicles (Taxation of Passengers) (Gujarat Amendment) Act, 1982.

(2) It shall come into force on such date as the State Government may, by notification in the Official Gazette, appoint.

IV—Extra—19
2. In the Bombay Motor Vehicles (Taxation of Passengers) Act, 1958, in section 2,—

(1) for clause (4), the following clause shall be substituted, namely:

"(4) 'operator' means any person whose name is entered in the permit as the holder thereof and where stage carriage is used or caused or allowed to be used without a permit includes a person in whose name that vehicle is registered under the Motor Vehicles Act, 1939, or any person having the possession or control of such vehicle; and 'to operate' shall be construed accordingly;"

(2) in clause (7) the words "or other omnibus" shall be deleted.
PART IV
Acts of the Gujarat Legislature and Ordinances promulgated and Regulations made by the Governor.

The following Act of the Gujarat Legislature having been assented to by the Governor on the 20th February, 1991 is hereby published for general information.

R. M. MEHTA,
Secretary to the Government of Gujarat,
Legal Department:

GUJARAT ACT NO. 1 OF 1991.

(First published, after having received the assent of the Governor in the "Gujarat Government Gazette" on the 21st February, 1991).

An act further to amend the Bombay Motor Vehicles (Taxation of Passengers) Act 1958.

It is hereby enacted in the Forty-second Year of the Republic of India as follows:

1. (1) This Act may be called the Bombay Motor Vehicles (Taxation of Passengers) (Gujarat Amendment) Act, 1991.

(2) It shall be deemed to have come into force on the 1st November, 1990.
2. In the Bombay Motor Vehicles (Taxation of Passengers) Act, 1958 (hereinafter referred to as "the principal Act"), in section 3, in sub-section (1), for the words "twenty five per cent", the words "seventeen and one-half per cent." shall be substituted.

3. (1) The Bombay Motor Vehicles (Taxation of Passengers) (Gujarat Amendment) Ordinance, 1990 is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act as amended by the said Ordinance shall be deemed to have been done or taken under the principal Act as amended by this Act.
The following Act of the Gujarat Legislature, having been assented to by
the Governor on the 29th March, 2003 is hereby published for general
information.

V. M. KOTHARE,
Secretary to the Government of Gujarat,
Legislative and Parliamentary Affairs Department.

GUJARAT ACT NO. 11 OF 2003.

(First published, after having received the assent of the Governor in

AN ACT

further to amend the Bombay Motor Vehicles (Taxation of Passengers)
Act, 1958

It is hereby enacted in the Fifty-fourth Year of the Republic of India as
follows:—

1. (1) This Act may be called the Bombay Motor Vehicles (Taxation of
(2) It shall come into force at once.

2. In the Bombay Motor Vehicles (Taxation of Passengers) Act, 1958 (hereinafter
referred to as "the principal Act"), in section 2, in clauses (4), (6), (7) and (10), for the
words and figures "the Motor Vehicles Act, 1939" wherever they occur, the words and
figures "the Motor Vehicles Act, 1988" shall be substituted.
3. In the principal Act, in section 3, in sub-section (2), for the words "nearest naya paise, fractions of half a naya paise and over being counted as one and less than half being disregarded", the words "nearest rupee, the fraction of a rupee not exceeding fifty paise shall be ignored and the fraction of a rupee exceeding fifty paise shall be taken as a rupee" shall be substituted.


Government Central Press, Gandhinagar.
The following Act of the Gujarat Legislature, having been assented to by the Governor on the 26th July, 2014, is hereby published for general information.

C. J. GOTHI,
Secretary to the Government of Gujarat,
Legislative and Parliamentary Affairs Department.

GUJARAT ACT NO. 16 OF 2014.
(First published, after having received the assent of the Governor, in the "Gujarat Government Gazette", on the 28th July, 2014).

AN ACT

further to amend the Gujarat Motor Vehicles (Taxation of Passengers) Act, 1958.

It is hereby enacted in the Sixty-fifth Year of the Republic of India as follows :-

1. This Act may be called the Gujarat Motor Vehicles (Taxation of Passengers) (Amendment) Act, 2014.

2. In the Gujarat Motor Vehicles (Taxation of Passengers) Act, 1958, in section 3, in sub-section (1), for the words “seventeen and one-half per cent.”, the words “seven and one-half per cent.” shall be substituted.

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