The Nagaland Passengers and Goods Taxation Act, 1967

Act 5 of 1967

Keyword(s):
Business, Fare, Goods, Owner, Motor Vehicles Passenger, State, Taxable Vehicle

Amendment appended: 11 of 1989, 7 of 2000
NAGALAND ACT 5 OF 1967

[THE NAGALAND PASSENGERS AND GOODS TAXATION ACT, 1967]

Received the assent of the President on the 29th March, 1967.

[Published in the Nagaland Gazette-Extraordinary, Dated 5th April, 1967.]

An Act to provide for the levy of a tax on passengers and goods carried by road in motor vehicles.

Preamble.—WHEREAS it is expedient to provide for the levy of a tax on passengers and goods carried by road;

And whereas the previous sanction of the President of India has been obtained under the proviso to article 304 (b) of the Constitution of India;

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

Short title, extent and commencement.—1. (1) This Act may be called the Nagaland Passengers and Goods Taxation Act, 1967.

(2) It extends to the whole of the State of Nagaland.

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

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

(1) “Business” means the business of carrying passengers or goods in a taxable vehicle;

(2) “Commissioner” means the Commissioner appointed under section 7;

(3) “Fare” includes freight and any sum payable for a season ticket or for the hire of a taxable vehicle;
(4) "Goods", include livestock and anything carried in a taxable vehicle but does not include—

(i) living persons;

(ii) personal luggage of passengers travelling in such vehicle when it is not charged;

(iii) equipments ordinarily used with such vehicle;

(iv) mineral and mineral ores; and

(v) petroleum products;

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

c) any person responsible for the management or the business of such vehicle;

d) any State Transport Undertaking as defined in section 68-A of the Motor Vehicles Act, 1939 (IV of 1939).

(6) "Motor Vehicle" means a public service vehicle used for transport vehicle owned by a public carrier, including a trailer when attached to any such vehicle, within the meaning of the Motor Vehicles Act, 1939 (IV of 1939).

(7) "Passenger" means any person travelling in a taxable vehicle, but does not include an employee of the owner-travelling in the bosom of his discharge of his duties in connection with such vehicle, or a public servant travelling for the performance of his duties under this Act.

(8) "Prescribed" means Prescribed by rules made under this Act;

(9) "State" means the State of Nagaland;

(10) "Taxable vehicle" means a motor vehicle.
Levy of tax—3. (1) There shall be levied, charged, and paid to the State Government a tax on all fares in respect of all passengers and goods carried in a taxable vehicle at the rate of ten paisa per rupee value of the fare subject to the minimum of one paisa in any one case the amount of tax being rounded to the next higher whole paisa.

Explanation :—(i) When passengers or goods are carried in a taxable vehicle and no fare has been charged, the tax shall be levied and paid as if such passengers or goods were carried at the normal rate prevalent on the route.

(ii) Where any fare is charged or paid in lump sum on account of a season ticket or as subscription or contribution for any privilege, right or facility which is combined with the right of a passenger or goods being carried in a taxable vehicle without any further payment or at a reduced charge, the tax shall be levied on the amount of such lump sum or on such amount as appears to the prescribed authority to be fair and equitable.

(2) Where passengers or goods are carried in a taxable vehicle from any place outside the State to any place within the State, or from any place within the State to any place outside the State, the tax shall be payable in respect of the distance covered within the State at the rate laid down in subsection (1) and shall be calculated on such amount as distance covered in the state bears to the total distance of the journey;

Method of collection of tax.—4. The tax shall be paid by the owner to the State Government in the prescribed manner;

Provided that in case of any taxable vehicle, the State Government may accept a lump sum in lieu of the tax chargeable on fare in the manner prescribed.

Evidence of payment of tax.—5. Save as otherwise provided by this Act, no owner shall allow a passenger to travel or goods to be carried in a taxable vehicle unless a ticket or receipt, as the case may be, is issued by him in the prescribed form to denote that the tax has been paid.

Explanation :—If a journey begins outside the State, the tax shall become chargeable on entry into the State in the prescribed manner.

Keeping of accounts and submission of returns.—6. (1) An
owner may be required to keep such accounts and to submit such returns at such intervals and to such authority as may be prescribed.

(2) If any owner fails, without reasonable cause, to submit any return or pay the tax due according to such return within fifteen days of the due date, the assessing authority may direct that such owner shall, by way of penalty, pay, in addition to the amount of tax payable by him, a sum not exceeding five rupees for each day of the period during which the default continues.

(3) Any penalty imposed under sub-section (2) shall be without prejudice to any punishment that may be imposed under the provisions of section 22.

(4) If the prescribed authority is satisfied that the tax has not been correctly levied, charged and paid, he may, after giving the owner reasonable opportunity of being heard, proceed to levy the amount of tax due and recover the same.

Taxing authority.—7. (1) The State Government may, for carrying out the purposes of this Act, appoint a Commissioner and such other persons to assist him as it may think fit.

(2) Persons appointed under sub-section (1) shall exercise such powers as may be conferred, and perform such duties as may be required by or under this Act.

Taxing authority is a public servant.—8. All persons appointed under section 7 shall be deemed to be public servants within the meanings of section 21 of the Indian Penal Code, 1860. (XLY of 1860).

Penalty for non-payment of tax.—9. If the prescribed authority is satisfied that any owner is liable to pay tax under the provisions of this Act in respect of any period but has failed to pay the tax, the said authority may after giving the owner a reasonable opportunity of being heard, assess the amount of tax, if any, due from the owner and also direct that the owner shall pay in the prescribed manner, by way of penalty, a sum not exceeding one and a half time the amount of tax.

Exemption.—10. The State Government may, by general or special order and subject to specific conditions if any, exempt, in the public interest
cause a taxable vehicle to stop and remain stationary in order to enable said authority to carry out any duty imposed by or under this Act and the said authority may for doing so enter and travel in such vehicle.

Restriction on the use of taxable vehicle in certain cases.—17. No taxable vehicle shall be plied in the State—

(a) in case any tax or penalty payable in respect thereof remains unpaid for more than fifteen days, until such tax or penalty is paid, or

(b) in case the returns required by section 6 have not been submitted, until the returns are submitted;

Provided that the prescribed authority may, if the owner proves to its satisfaction that the failure to submit the returns, referred to in clause (b) was not deliberate, exempt such vehicle from the operation of this section.

Appeal to the prescribed authority.—18. (1) Any owner objecting to an order passed under this Act may, within thirty days from the date of the service of such order, appeal to the prescribed authority against such order, provided that this period may be extended by the prescribed authority for good and sufficient reasons to be recorded in writing;

Provided also that no appeal shall be entertained by such authority unless it is satisfied that the amount of tax assessed or penalty imposed has been paid;

Provided further that such authority, if satisfied that an owner is unable to pay the tax assessed, may for reasons to be recorded in writing, entertain an appeal without such tax having been paid.

(2) In disposing of an appeal under sub-section (1) the Appellate Authority may—

(a) Confirm, reduce, enhance or annul the assessment, or

(b) set aside the assessment and direct a fresh assessment after such enquiry as may be ordered, or

(c) confirm, reduce or annul the order of penalty.

(3) The order of the appellate authority shall be final except as provided in section 19 and 20.
Revision by Commissioner.—19. (1) "The Commissioner may call for and examine the record of any proceeding under this Act, and if he considers that any order passed therein by any authority other than that appointed under sub-section (2) of section 7, is erroneous in so far as it is prejudicial to the interest of revenue, he may, after giving the owner an opportunity of being heard and after making or causing to be made such enquiry as he deems necessary, pass such orders thereon as the circumstances of the case justify, including an order enhancing or modifying the assessment, or cancelling the assessment and directing a fresh assessment.

(2) In the case of any order other than an order to which sub-section (1) applies passed by any authority other than the Commissioner, he may, either of his own motion or on a petition by the 'owner' for revision, call for the record of any proceeding under this Act in which any such order has been passed and may make such enquiry or cause such enquiry to be made, and subject to the revisions of this Act, may pass such order thereon, not being an order prejudicial to the owner, as he thinks fit.

(3) In the case of a petition for revision under sub-section (2) by an owner, the petition shall be made within 'ninety' days from the date on which the order in question was communicated to him or the date on which he otherwise came to know of it, whichever is earlier.

Provided that the Commissioner before whom the petition is filed may admit it after the expiration of the period of ninety days if he is satisfied that for reasons beyond the control of the petitioner or for any other sufficient cause, it could not be filed within time.

(4) The Commissioner shall not revise any order under this section in the following cases:

(a) Where an appeal against the order lies under section 18 or 20 but has not been made, and the time within which such appeal may be made has not expired, or in the case of an appeal to the State Government, the owner has not waived his right of appeal;

(b) Where the order is pending on appeal under section 18; or

(c) Where the order has been made the subject of an appeal to the State Government.

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Explanation:—An order by the Commissioner declining to interfere shall, for the purposes of this section, be deemed not to be an order prejudicial to an owner.

Appeal to the State Govt.—20. (1) Any owner objecting to an order passed in appeal under section 18 or passed in revision under sub-section (1) of section 19 may appeal to the State Government within sixty days of the date on which such order is communicated to him.

(2) The State Government may admit an appeal after the expiration of the sixty days referred to in sub-section (1) if it is satisfied that for reasons beyond the control of the appellant or for any other sufficient cause it could not be filed within time.

(3) An appeal to the State Government shall be in the prescribed form and shall be verified in the prescribed manner, and shall be accompanied by a fee of twenty-five rupees.

(4) The Government may, after giving the owner an opportunity of being heard, pass such orders thereon as it thinks fit, and shall communicate any such orders to the owner and to the Commissioner.

21. (1) Within sixty days from the date of service of any order under section 20, the owner may, by petition in writing require the State Government to refer to the High Court any question of law arising out of such order of the State Government or the State Government may make such reference out of its own motion. Where the petition is made by an owner, it shall be accompanied by a fee of one hundred rupees.

(2) Within sixty days of the petition under sub-section (1), the State Government shall, subject to the provisions in sub-section (3), draw up, after such hearing and enquiry as may be considered necessary, a statement of the case and refer to with its opinion thereon to the High Court.

(3) The State Government may reject the application under sub-section (1) and refuse to take the case on the ground that it is time barred or otherwise incompetent, or that no question of law arises and the applicant may, within thirty days of such refusal, withdraw the application and if he does so, the fee paid shall be refunded.
(4) Where the application under sub-section (1) is rejected on the ground that no question of law arises and where no action is taken by the applicant under sub-section (3), he may, within ninety days from the date of such rejection, apply to the High Court against the order rejecting the application, and if, upon receipt of such an application, the High Court is not satisfied with the correctness of the decision, it may require the State Government to state and refer the case and refer the case accordingly.

(5) Where the application under sub-section (1) is rejected on the ground that it is time-barred and where no action is taken by the applicant under sub-section (3), he may, within ninety days of the date of such rejection, apply to the High Court against the order rejecting the application, and if, upon receipt of such an application, the High Court is not satisfied with the correctness of the decision, it may require the State Government to treat the application under sub-section (1) as made within time.

(6) Where the High Court is not satisfied that the statement in a case referred under the section is sufficient to enable it to determine the questions of law raised thereby, it may refer the case back to the State Government to make such additions thereto or such alteration therein as may be directed and the State Government shall thereupon comply with the direction and re-submit the case accordingly.

(7) The High Court upon the hearing of any such case shall decide the question of the law raised thereby, and shall deliver its judgment thereon containing the grounds on which such decision is based, and shall send to the State Government a copy of such judgment under the seal of the High Court and signature of the Registrar, and the State Government shall, on receipt of the copy of the judgment, order disposal of the case accordingly.

(8) Where a reference is made on the application of an owner, the costs shall be in the discretion of the High Court.

(9) Notwithstanding that a reference has been made under this section to the High Court, payment of tax shall not be stayed pending disposal of such reference; but where the amount of tax is reduced as the result of the reference, the excess shall be refunded in accordance with the provisions of this Act.
Section 5 of the India Limitation Act, 1908 (IX of 1908) shall apply to an application to the High Court by an owner under this section.

Offences and penalties.—22. (1) Whoever—

(a) fails to pay the tax due from him within the prescribed period; or
(b) fraudulently or wilfully evades the payment of any tax due under this Act; or
(c) allows any passenger to travel without a ticket or goods to be carried without issuing a receipt in a taxable vehicle as required under section 5; or
(d) obstructs any prescribed authority from making entry and inspection under section 15 or sub-section (2) of section 16; or
(e) uses any taxable vehicle in contravention of section 17; or
(f) contravenes any other provision of this Act or the rules made thereunder;

shall be liable, on conviction, to a fine which may extend to one thousand rupees and when the offence is a continuing one on a subsequent conviction to a fine not exceeding twenty-five rupees for each day of the continuance of the offence.

(2) No Court shall take cognizance of any offence under this Act or the rules framed thereunder, except on a complaint in writing by the prescribed authority, and no Court inferior to that of a Magistrate of the First Class shall try any such offence.

Power to compound offences.—23: (1) The prescribed authority may, at any time, accept from any person who has committed an offence under section 22, by way of composition of offence, a sum of money not exceeding one thousand rupees or double the amount of tax involved, whichever is greater, in addition to the tax to be recovered.

(2) On payment of such sum of money as may be determined under sub section (1) the prescribed authority shall, where necessary, report to the Court that the offence has been compounded and thereafter no further proceedings under section 22 shall be taken against the offender in respect of the same offence and the said Court shall discharge or acquit the accused, as the case may be.
Bar to proceedings — 24. No prosecution shall lie against any person authorised under this Act, for anything done or purported to have been done in good faith under this Act or the rules made thereunder.

Exclusion of civil courts. — 25. No Civil Court shall have jurisdiction in any matter which the State Government or any prescribed authority is empowered by this Act or the rules made thereunder to dispose of or take cognizance of, and regarding the manner in which the State Government or any prescribed authority may exercise any power vested in it by or under this Act or the rules made thereunder.

Refunds. — 26. The prescribed authority shall, in the prescribed manner, refund to an owner applying in this behalf, any amount of tax paid by such owner in excess of the amount due from him under this Act.

Delegation of powers. — 27. The Commissioner may subject to such restrictions and conditions as may be prescribed, delegate, by notification in the Official Gazette, any of his powers under this Act to any person appointed under section 7 to assist him.

Power to make rule. 28. (1) The State Government may make rules, consistent with the provision of this Act, for securing the payment of tax and generally for the purposes 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—

(a) prescribing the manner in which and the intervals at which tax shall be paid under section 3 and section 4;

(b) prescribing the authority or authorities for the purpose of carrying out any function under any of the provisions of this Act;

(c) prescribing the forms of tickets and receipts under section 5;

(d) prescribing the manner of payment of tax under section 4 and penalty under section 9;

(e) prescribing the manner of the exhibiting the table of fares and the time-table under section 11.

(f) prescribing the manner in which an appeal/petition may be filed under section 18 or section 20;
(g) prescribing the manner in which a revision application may be preferred under section 19;

(h) prescribing the manner in which a reference/petition may be made under section 21;

(i) prescribing the manner in which refund under section 26 shall be made; and

(j) providing for any other matter for which rules can be or may be prescribed.

(3) All rules made under this section shall be laid as soon as possible after they are made, before the Nagaland Legislative Assembly while it is in session and shall be subject to such modification as the Legislative assembly may make during the session in which they are so laid or the session immediately following the Nagaland Legislative Assembly agree in making any modification in the rule or the Nagaland Legislative Assembly agree 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.

(The Nagaland Act No 11 of 1989)

Received the assent of the Governor of Nagaland on 30th June '89
and published in the Nagaland Gazette extraordinary dated
30th June '89

An

Act

to amend the Nagaland Passengers and Goods Taxation Act, 1967

It is hereby enacted in the Fortieth year of the Republic of India

as follows:

1. Short title, extend and commencement.

(1) This Act may be called the Nagaland Passengers and Goods Taxation (Amendment) Act, 1989.

(2) It shall extend to the whole of the state of Nagaland.

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

2. Substitution of Section 3.

For Section 3 of the Nagaland Passengers and Goods Taxation Act, 1967 herein after called the Principal Act, the following shall be substituted, namely:

(3) There shall be levied, charged and paid to the State Government a lumpsum rate of tax on passenger and goods as specified in the Schedule to this Amendment Act.

3. Amendment of Section 9.

In Section 9 of the principal Act, for the words “one and a half time “Substitute the words” three times the amount of tax”.

4. Amendment of Section 22.

In Sub-Section (1) of Section 22 of the principal Act, for the words “one thousand rupees” substitute the words “two thousand rupees” and for the words “twenty five rupees” substitute the words “fifty rupees”.

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**SCHEDULE**
*(See Section 3)*

<table>
<thead>
<tr>
<th>Items</th>
<th>Up to 5 Tonnes (Pay load)</th>
<th>Rate of tax Above 5 tonnes (Pay load)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Annual</td>
<td>Annual</td>
</tr>
<tr>
<td></td>
<td>Rs.</td>
<td>Rs.</td>
</tr>
<tr>
<td><strong>A.</strong> Motor Vehicles for transportation of passengers /goods on hire:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1. Vehicles more than 12 years old.</td>
<td>1000</td>
<td>15.00</td>
</tr>
<tr>
<td>2. Vehicles more than 12 years old.</td>
<td>750</td>
<td>10.00</td>
</tr>
<tr>
<td><strong>B.</strong> Stage Carriage and city buses with route length not exceeding 40 K.M. operating on permit with route length exceeding 40 kms.</td>
<td>2000</td>
<td>-</td>
</tr>
<tr>
<td><strong>C.</strong> Stage carriage and city buses wholly and mainly within the areas of the Town Committee</td>
<td>2000</td>
<td>-</td>
</tr>
<tr>
<td>Taxi and Taxi Cabs</td>
<td>1000</td>
<td>-</td>
</tr>
<tr>
<td>Three Wheelers</td>
<td>750</td>
<td>-</td>
</tr>
<tr>
<td><strong>D.</strong> Composite permit vehicles</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(i) Where the composite permit is issued by any of the States of West Bengal, Bihar, Orissa and Uttar Pradesh</td>
<td>1000</td>
<td>-</td>
</tr>
<tr>
<td>(ii) Where the composite permit is issued by any of the States of Assam, Meghalaya, Mizoram, Tripura, Manipur and Arunachal Pradesh</td>
<td>500</td>
<td>-</td>
</tr>
<tr>
<td><strong>E.</strong> National Permit Vehicles</td>
<td>750</td>
<td>-</td>
</tr>
</tbody>
</table>
The Nagaland Passengers and Goods Taxation (Amendment) Act, 2000 (Act No. 7 of 2000)

[Received the assent of the Governor of Nagaland on 14.9.2000 and publication in the Nagaland Gazette Extra-ordinary dated 11th Oct. 2000.]

An Act to further amend the Nagaland Passengers and Goods Taxation Act, 1967.

It is hereby enacted in the Fiftyfirst year of the Republic of India as follows:

1. Short title; extent and commencement:

   (1) This Act may be called the Nagaland Passengers and Goods Taxation (Amendment) Act, 2000.

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

   (3) It shall come into force from the date of its publication in the Official Gazette.

2. Amendment of Schedule under Section 3.

   The existing Schedule to the Principal Act shall be deleted and the following shall be substituted:
## THE SCHEDULE
(See Section 3)

\((\text{Rate of Tax in Rupees.})\)

<table>
<thead>
<tr>
<th>Item</th>
<th>Annual</th>
<th>Half yearly</th>
<th>Quarterly</th>
<th>Per Diem</th>
</tr>
</thead>
<tbody>
<tr>
<td>A. Motor Vehicle for Transportation of goods on hire.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(1) up to 2 Metric tons.</td>
<td>500.00</td>
<td>250.00</td>
<td>125.00</td>
<td>25.00</td>
</tr>
<tr>
<td>(2) up to 5 Metric tons.</td>
<td>1000.00</td>
<td>500.00</td>
<td>250.00</td>
<td>25.00</td>
</tr>
<tr>
<td>(3) up to 10 Metric tons.</td>
<td>1500.00</td>
<td>750.00</td>
<td>375.00</td>
<td>30.00</td>
</tr>
<tr>
<td>(4) up to 20 Metric tons.</td>
<td>2000.00</td>
<td>1000.00</td>
<td>500.00</td>
<td>30.00</td>
</tr>
<tr>
<td>(5) up to 30 Metric tons.</td>
<td>2500.00</td>
<td>1250.00</td>
<td>625.00</td>
<td>35.00</td>
</tr>
<tr>
<td>(6) above 31 Metric tons.</td>
<td>3000.00</td>
<td>1500.00</td>
<td>750.00</td>
<td>40.00</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Item</th>
<th>Annual</th>
<th>Half yearly</th>
<th>Quarterly</th>
<th>Per Diem</th>
</tr>
</thead>
<tbody>
<tr>
<td>B. Motor Vehicle for carriage of passengers on hire or reward.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1. City Bus.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(1) up to 25 seating capacity</td>
<td>1250.00</td>
<td>625.00</td>
<td>315.00</td>
<td>25.00</td>
</tr>
<tr>
<td>(2) up to 30 seating capacity</td>
<td>1500.00</td>
<td>750.00</td>
<td>375.00</td>
<td>30.00</td>
</tr>
<tr>
<td>(3) up to 35 seating capacity</td>
<td>1750.00</td>
<td>875.00</td>
<td>440.00</td>
<td>35.00</td>
</tr>
<tr>
<td>(4) up to 42 seating capacity</td>
<td>2000.00</td>
<td>1000.00</td>
<td>500.00</td>
<td>40.00</td>
</tr>
<tr>
<td>(5) above 43 seats.</td>
<td>2250.00</td>
<td>1250.00</td>
<td>625.00</td>
<td>45.00</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Item</th>
<th>Annual</th>
<th>Half yearly</th>
<th>Quarterly</th>
<th>Per Diem</th>
</tr>
</thead>
<tbody>
<tr>
<td>2. Stage/Contract Carriage.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(1) up to 25 seating capacity.</td>
<td>1500.00</td>
<td>750.00</td>
<td>375.00</td>
<td>30.00</td>
</tr>
<tr>
<td>(2) up to 30 seating capacity.</td>
<td>1750.00</td>
<td>875.00</td>
<td>440.00</td>
<td>35.00</td>
</tr>
<tr>
<td>(3) up to 35 seating capacity.</td>
<td>2000.00</td>
<td>1000.00</td>
<td>500.00</td>
<td>40.00</td>
</tr>
<tr>
<td>(4) up to 42 seating capacity.</td>
<td>2250.00</td>
<td>1125.00</td>
<td>565.00</td>
<td>45.00</td>
</tr>
<tr>
<td>(5) above 43 seats.</td>
<td>2500.00</td>
<td>1250.00</td>
<td>625.00</td>
<td>50.00</td>
</tr>
</tbody>
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<th>Quarterly</th>
<th>Per Diem</th>
</tr>
</thead>
<tbody>
<tr>
<td>3. Taxi. (Motor Cab)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(1) Auto Rickshaw, seating capacity of 3 passenger.</td>
<td>750.00</td>
<td>375.00</td>
<td>190.00</td>
<td>10.00</td>
</tr>
<tr>
<td>(2) Auto Rickshaw, seating capacity above 4</td>
<td>1000.00</td>
<td>500.00</td>
<td>250.00</td>
<td>20.00</td>
</tr>
<tr>
<td>(3) Local Taxi.</td>
<td>1000.00</td>
<td>500.00</td>
<td>250.00</td>
<td>20.00</td>
</tr>
<tr>
<td>(4) Regional Taxi.</td>
<td>1000.00</td>
<td>500.00</td>
<td>250.00</td>
<td>20.00</td>
</tr>
<tr>
<td>(5) All India/State Tourist Taxi:</td>
<td>1250.00</td>
<td>625.00</td>
<td>315.00</td>
<td>30.00</td>
</tr>
</tbody>
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<th>Quarterly</th>
<th>Per Diem</th>
</tr>
</thead>
<tbody>
<tr>
<td>4. Taxi. (Maxi Cab)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(1) Regional Taxi.</td>
<td>1250.00</td>
<td>625.00</td>
<td>315.00</td>
<td>35.00</td>
</tr>
<tr>
<td>(2) All India/State Tourist Taxi.</td>
<td>1500.00</td>
<td>750.00</td>
<td>375.00</td>
<td>40.00</td>
</tr>
</tbody>
</table>