



The Himachal Pradesh Motor Vehicles Taxation (Amendment) Act, 1977

Act 6 of 1978

Keyword(s):

Grant, Grantee, Kotlehar Forest

Amendments appended: 14 of 1979, 18 of 1992, 21 of 2001, 8 of 2020

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NOTIFICATIONS

UNDER

THE HIMACHAL PRADESH MOTOR SPIRIT (TAXATION OF SALES) ACT, 1968

APPOINTMENTS AND DELEGATIONS

EXCISE AND TAXATION DEPARTMENT

NOTIFICATIONS

Simla-4, the 21st July 1976

No. 1-64/71-E&T-19532.—In exercise of the powers under section 20 of the Himachal Pradesh Motor Spirit (Taxation of Sales) Act, 1968, I, K. N. Kashyap, Excise and Taxation Commissioner, Himachal Pradesh appoint the Assistant Excise and Taxation Officers, Office of the Excise and Taxation Commissioner, Himachal Pradesh to discharge throughout the State the duties of a Petrol Taxation Officer, under the said Act and Rules framed thereunder.

(R.H.P. dt. 31-7-1976, P. 1081.)

Simla-4, the 21st July, 1976

No. 1-64/71-E&T-19516.—In exercise of the powers under section 20 of the Himachal Pradesh Motor Spirit (Taxation of Sales) Act, 1968, I, K. N. Kashyap, Excise and Taxation Commissioner, Himachal Pradesh appoint the Excise and Taxation Officer and Assistant Excise and Taxation Officers to discharge the duties of a Petrol Taxation Officer under the said Act and Rules framed thereunder in the district to which they are posted:

Provided that the Assistant Excise and Taxation Officer posted as Additional Assessing Authority in districts, shall function under the control of the Excise and Taxation Officers, concerned.

(R.H.P. dt. 31-7-1976, P. 1081.)

THE HIMACHAL PRADESH MOTOR VEHICLES TAXATION (AMENDMENT) ACT, 1977

ARRANGEMENT OF SECTIONS

Sections:

1. Short title and commencement.
2. Amendment of the Schedule.

THE HIMACHAL PRADESH MOTOR VEHICLES TAXATION (AMENDMENT) ACT, 1977(Act No. 6 of 1978)¹

(Received the assent of the Governor, Himachal Pradesh on the 13th February, 1978 and was published in R.H.P. Extra., dated the 18th February, 1978, P. 144).

¹ For Statement of Objects and Reasons, see R. H.P. Extra dated 3-1-1978, P. 8.

An Act to amend the Himachal Pradesh Motor Vehicles Taxation Act, 1972 (Act No. 4 of 1973)

BE it enacted by the Himachal Pradesh Legislative Assembly in the Twenty-eighth Year of the Republic of India as follows:—

1. Short title and commencement.—(1) This Act may be called the Himachal Pradesh Motor Vehicles Taxation (Amendment) Act, 1977.

(2) It shall come into force at once.

2. Amendment of the Schedule.—In item No. 4 of the Schedule to Himachal Pradesh Motor Vehicles Taxation Act, 1972 (4 of 1973) the following sub-items (iii) and (iv) shall be inserted, namely:—

“(iii) Motor vehicles other than motor cabs Rs. 100/- per seat subject and stage carriages, having seating to maximum of Rs. 4,000. capacity of more than six persons.

(iv) Motor vehicles covered under part-icular stage carriage permits plying for hire and reward or otherwise.”

**THE HIMACHAL PRADESH MOTOR VEHICLES TAXATION
(AMENDMENT) ACT, 1979**

ARRANGEMENT OF SECTIONS

Sections:

1. Short title and commencement.
2. Amendment of Schedule.

**THE HIMACHAL PRADESH MOTOR VEHICLES TAXATION
(AMENDMENT) ACT, 1979**

(Act No. 14 of 1979)¹

(Received the assent of the Governor, Himachal Pradesh on 16th June, 1979 and was published in R.H.P. Extra., dt. 19th June, 1979, P. 1936).

An Act further to amend the Himachal Pradesh Motor Vehicles Taxation Act, 1972 (Act No. 4 of 1973).

1. For Statement of Objects and Reasons, see R. H.P. Extra dated 21-4-1979, P. 1540.

An Act to amend the Himachal Pradesh Motor Vehicles Taxation Act, 1972 (Act No. 4 of 1973)

BE it enacted by the Himachal Pradesh Legislative Assembly in the Twenty-eighth Year of the Republic of India as follows:—

1. Short title and commencement.—(1) This Act may be called the Himachal Pradesh Motor Vehicles Taxation (Amendment) Act, 1977.

(2) It shall come into force at once.

2. Amendment of the Schedule.—In item No. 4 of the Schedule to Himachal Pradesh Motor Vehicles Taxation Act, 1972 (4 of 1973) the following sub-items (iii) and (iv) shall be inserted, namely:—

“(iii) Motor vehicles other than motor cabs Rs. 100/- per seat subject and stage carriages, having seating to maximum of Rs. 4,000. capacity of more than six persons.

(iv) Motor vehicles covered under part-icular stage carriage permits plying for hire and reward or otherwise.”

**THE HIMACHAL PRADESH MOTOR VEHICLES TAXATION
(AMENDMENT) ACT, 1979**

ARRANGEMENT OF SECTIONS

Sections:

1. Short title and commencement.
2. Amendment of Schedule.

**THE HIMACHAL PRADESH MOTOR VEHICLES TAXATION
(AMENDMENT) ACT, 1979**

(Act No. 14 of 1979)¹

(Received the assent of the Governor, Himachal Pradesh on 16th June, 1979 and was published in R.H.P. Extra., dt. 19th June, 1979, P. 1936).

An Act further to amend the Himachal Pradesh Motor Vehicles Taxation Act, 1972 (Act No. 4 of 1973).

1. For Statement of Objects and Reasons, see R. H.P. Extra dated 21-4-1979, P. 1540.

Be it enacted by the Legislative Assembly of Himachal Pradesh in the Thirtieth Year of the Republic of India as follows:—

1. Short title and commencement.—(1) This Act may be called the Himachal Pradesh Motor Vehicles Taxation (Amendment) Act, 1979.

(2) It shall come into force with effect from the first day of April 1979.

2. Amendment of Schedule.—In the Schedule to the Himachal Pradesh Motor Vehicles Taxation Act, 1972 (4 of 1973):—

(a) for the existing sub-item (i) of item 4 the following sub-item (i) shall be substituted, namely:—

“(i) Motor cabs with contract carriage Rs. 100/- per seat” and permits plying for hire and used for the transport of passengers excluding the driver.

(b) for the existing sub-item (i) of item 5 the following sub-item (i) shall be substituted, namely:—

“(i) Stage carriage plying for hire and used for the transport of passengers excluding the driver and conductor. Rs. 20/- per seat, subject to a maximum of Rs. 10,000.”

NOTIFICATIONS

UNDER

THE HIMACHAL PRADESH MOTOR VEHICLES TAXATION ACT, 1972

Exemptions from payment of tax

TRANSPORT DEPARTMENT

Simla-2, the 26th December, 1977

No. 14-40/70 TPT.—In exercise of the powers conferred by section 14(3) of the Himachal Pradesh Motor Vehicles Taxation Act, 1972 (Act No. 4 of 1973) and all other powers enabling him in this behalf, the Governor, Himachal Pradesh, is pleased to exempt the Motor Vehicles of the Animal Husbandry Department under the Milk Supply Scheme from the payment of Motor Vehicles Tax.

(R.H.P. Extra dated 28-12-1977, P. 1183.)

principal Act—

- (a) after clause (a), the following clause (aa) shall be inserted, namely:—
 “(aa) prescribing the form and the manner in which a certificate is to be furnished by the dealer under sub-section (3) of section 3 shall be furnished;” ; and
- (b) the clauses (g) and (h) shall be re-numbered as clauses (m) and (n) and before clauses (m) and (n) so re-numbered, the following clauses (g), (h), (i), (j), (k) and (l) shall be inserted, namely:—
 “(g) prescribing the manner in which security shall be furnished under section 5 ;
 (h) prescribing the manner and intervals and the authority to which such returns are to be furnished under sub-sections (1) and (2) of section 5-A, together with the manner of payment of tax under sub-sections (3) and (4) of that section;
 (i) prescribing the manner of service of notice, the manner of payment of tax, penalty or interest under sub-sections (2) and (7) of section 5-B ;
 (j) prescribing the authority and the manner for the refund of tax under section 5-D ;
 (k) prescribing registers for maintaining the day-to-day accounts of the business of a dealer and the manner of authentication of account books under clause (c) of sub-section (1) of section 9-A;
 (l) prescribing the manner of setting up check posts or erecting barriers and preventing evasion of tax and the documents to be carried and produced under sub-section (2) of section 9-B;”

AUTHORITATIVE ENGLISH TEXT

**THE HIMACHAL PRADESH MOTOR VEHICLES TAXATION
(AMENDMENT) ACT, 1992**

(Act No. 18 of 1992)

ARRANGEMENT OF SECTIONS

Sections :

1. Short title and commencement.
2. Amendment of section 2.
3. Amendment of section 3.
4. Amendment of section 4.
5. Amendment of section 10.
6. Substitution of Schedule.
7. Repeal and Savings.

(Received the assent of the Governor, Himachal Pradesh, on the 14th August, 1992 and was published in Hindi and English in R. H. P. Extra, dated the 17th August, 1992 at pages 2793 to 2798 and 2799 to 2804).

1. Passed in Hindi by the Himachal Pradesh Vidhan Sabha. For Statement of Objects and Reasons see R. H. P. Extra., dated 15-7-1992, pages 2387 and 2395.

An Act further to amend the Himachal Pradesh Motor Vehicles Taxation Act, 1972 (Act No. 4 of 1973).

Enacted by the Legislative Assembly of Himachal Pradesh in the Forty-third Year of the Republic of India as follows:—

1. *Short title and commencement.*—(1) This Act may be called the Himachal Pradesh Motor Vehicles Taxation (Amendment) Act, 1992.

(2) It shall be deemed to have come into force on the 29th day of April, 1992.

2. *Amendment of section 2.*—In section 2 of the Himachal Pradesh Motor Vehicles Taxation Act, 1972 (4 of 1973) (hereinafter referred to as the principal Act), after clause (d), the following clause shall be added, namely:—

“(dd) “Schedule” means a Schedule appended to this Act;”

3. *Amendment of section 3.*—In section 3 of the principal Act,—

(a) for sub-section (1), the following sub-section shall be substituted, namely:—

“(1) Subject to the other provisions of this Act, on and from the commencement of the Himachal Pradesh Motor Vehicles Taxation (Amendment) Act, 1992, there shall be levied and collected on—

(a) all motor vehicles described in column (2) of Schedule-I and used or kept for use in Himachal Pradesh, a tax at the rate specified in the corresponding entry in column (3) of Schedule-I;

(b) all motor vehicles described in column (2) of Schedule-II and used or kept for use in Himachal Pradesh,—

(i) on their first registration in Himachal Pradesh, a one time tax at the amount specified in the corresponding entry in column (3) of Schedule-I ;

(ii) the same having been earlier registered in Himachal Pradesh or in any other State, then, having regard to the date of their first registration in Himachal Pradesh or, as the case may be, in that other State, a one time tax at the amount specified in the respective columns (3) to (12) of Schedule-II; and

(b) in sub-section (2), in the existing proviso, for the sign “.” occurring at the end, the sign “.” shall be substituted and thereafter, the following proviso shall be added, namely:—

“Provided further that such modified rates shall not be charged in respect of motor vehicles specified in Schedule-II on which one time tax has been levied and collected.”

4. *Amendment of section 4.*—In section 4 of the principal Act, for sub-section (2), the following sub-section shall be substituted, namely:—

“(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,—

(i) for a year at the rate specified in the corresponding entry in column (3) thereof (hereinafter referred to as the annual rate); 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 the 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

- (b) where such vehicle is described in column (2) of Schedule-II, a one time tax at the amount specified in the respective columns (3) to (12) of Schedule-II."

5. *Amendment of section 10.*—In section 10 of the principal Act, after sub-section (2), the following sub-section (3) shall be added, namely:—

"(3) Notwithstanding anything contained in sub-sections (1) and (2) of this section, no person shall be entitled to a refund under this section where payment of tax has been made in accordance with clause (b) of sub-section (2) of section 4."

6. *Substitution of Schedule.*—For Schedule of the principal Act, the following Schedules shall be substituted, namely:—

SCHEDULE-I

See Section (3)

Sl. No.	Description of motor vehicles.	Annual rates of tax for each motor vehicle
1	2	3
I.	Vehicles used solely in the course of trade and industry for the transport of goods, including those covered by private carriers, permits including tricycles weighing more than 400 kilograms unladen weight and tempos—	
(a)	electrically propelled, but not exceeding 1250 kilograms in unladen weight	Rs. 72.00
(b)	vehicles other than such electrically propelled vehicles as aforesaid not exceeding 600 kilograms in unladen weight	Rs. 276.00
(c)	vehicles exceeding 600 kilograms but not exceeding one tonne in unladen weight	Rs. 444.00
(d)	vehicles exceeding one tonne, but not exceeding 2 tonnes in unladen weight	Rs. 684.00
(e)	vehicles exceeding two tonnes, but not exceeding 3 tonnes in unladen weight	Rs. 936.00
(f)	vehicles exceeding 3 tonnes but not exceeding 4 tonnes in unladen weight	Rs. 1368.00
(g)	vehicles exceeding 4 tonnes in unladen weight	Rs. 2000.00

1	2	3
(h) vehicles if used for drawing a trailer in addition for each trailer; provided that two or more motor vehicles shall not be chargeable under this clause with respect to the same trailer ..	Rs. 96.00	
II. Stage carriage plying for hire or reward used for the transport of passengers excluding the driver and conductor ..	Rs. 500.00 per seat per annum subject to maximum of Rs. 25000.00.	
III. Contract carriage plying for hire or reward and used for the transport of passengers excluding the driver and conductor or guide ..	Rs. 200.00 per seat per annum subject to maximum of Rs. 8000.00.	
IV. Educational institution bus, private service vehicle, omni bus and other buses not covered under Sl. No. II and III above excluding driver and conductor ..	Rs. 200.00 per seat per annum subject to maximum of Rs. 8000.00.	

SCHEDULE-

(See

One time lump-sum tax for each motor vehicle

Sl. No.	Description of motor vehicles	To be registered for the first time and vehicle not more than one year old	More than one year but not more than 2 years old	More than two years but not more than 3 years old
1	2	3	4	5
		Rs.	Rs.	Rs.
I.	Motor cycles and tricycles (including motor scooters and cycles with attachment for propelling the same by mechanical power) not exceeding 400 kilograms in unladen weight.—			
	(a) Motor cycles not exceeding 90 kilograms in unladen weight ..	480.00	432.00	384.00
	(b) Motor cycles exceeding 90 kilograms in unladen weight ..	960.00	864.00	768.00
	(c) Motor cycles used for drawing a trailer or side car in addition to the tax payable therefor ..	240.00	216.00	192.00
	(d) tricycles (excluding tempos) ..	960.00	864.00	768.00
II.	Vehicles not exceeding 250 kilograms in unladen weight adopted and used for invalids ..	—	—	—
III.	Motor vehicles other than those liable to tax under the foregoing provisions of this Schedule and Schedule-I, the registered unladen weight of which—			
	(a) does not exceed one thousand kilograms ..	2000.00	1800.00	1600.00
	(b) exceeds one thousand kilograms but does not exceed one thousand and five hundred kilograms ..	2500.00	2250.00	2000.00
	(c) exceeds one thousand and five hundred kilograms but does not exceed two thousand kilograms ..	3500.00	3150.00	2800.00
	(d) exceeds two thousand kilograms ..	The amount indicated in indicated in respective thousand kilograms or		

Note.—Number of years for the purpose of levying the tax on vehicles registration.”

II

Section 3)

payable on the basis of age of motor vehicles from the first registration

More than three years but not more than 4 years old	More than four years but not more than 5 years old	More than five years but not more than 6 years old	More than six years but not more than 7 years old	More than seven years but not more than 8 years old	More than eight years but not more than 9 years old	More than nine years old
6	7	8	9	10	11	12
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
336.00	288.00	240.00	192.00	144.00	96.00	48.00
672.00	576.00	480.00	384.00	288.00	192.00	96.00
168.00	144.00	120.00	96.00	72.00	48.00	24.00
672.00	576.00	480.00	384.00	288.00	192.00	96.00
—	-Nil-	—	—	—	—	—
1400.00	1200.00	1000.00	800.00	600.00	400.00	200.00
1750.00	1500.00	1250.00	1000.00	750.00	500.00	250.00
2450.00	2100.00	1750.00	1400.00	1050.00	700.00	350.00

respective columns (3) to (12) as against III (c) above plus the amount columns (3) to (12) as against III (a) above for every additional one part thereof.

covered this schedule, shall be computed from the date of initial

7. *Repeal and saving.*—(1) The Himachal Pradesh Motor Vehicles Taxation (Amendment) Ordinance, 1992 is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the said Ordinance shall be deemed to have been done or taken under the corresponding provisions of this Act, as if this Act had come into force on the 29th day of April, 1992.

NOTIFICATIONS AND RULES

UNDER

THE HIMACHAL PRADESH MUNICIPAL ACT, 1968 EXEMPTION FROM THE PAYMENT OF HOUSE TAX

[Published in Hindi in R.H.P. Extra, dated 19-12-1992, page 3647]

LOCAL SELF GOVERNMENT DEPARTMENT ORDER

Shimla, the 4th December, 1992

No. LSG-C (9)9/84-I.—In exercise of the powers vested in him under sub-section (1) of section 71 of the Himachal Pradesh Municipal Act, 1968 (Act No 19 of 1968) the Governor, Himachal Pradesh, is pleased to exempt all religious institution like Temples, Mosques, Gurdwaras and Churches etc and its properties from the payment of house tax situated within the limits of Municipal Committees and Notified Area Committees throughout the State of Himachal Pradesh provided that income from such religious institutions and their properties are used exclusively for the maintenance of these institutions/properties and other religious purposes, with immediate effect.

(R.H.P. Extra, dated 19-12-1992, p. 3648)

THE HIMACHAL PRADESH MUNICIPAL ELECTION RULES, 1991

ARRANGEMENT OF RULES

PART-I

PRELIMINARY

Rules :

1. Short title
2. Definitions.

PART-II

(ROLL FOR CONSTITUENCIES)

3. Electoral Roll for every constituency.
4. Preparation of roll.
5. Disqualification for registration in roll.
6. No person to be registered in more than one constituency.
7. Conditions of registration.

9. Omission of section 13.
10. Amendment of section 14.
11. Amendment of section 17.
12. Substitution of Schedules-I and II.

**THE HIMACHAL PRADESH MOTOR VEHICLES TAXATION
(AMENDMENT) ACT, 2001**

(ACT NO. 21 OF 2001)¹

(Received the assent of the Governor on the 17th October, 2001 and was published in Hindi and English in R.H.P.Extra., dated 18th October, 2001 at pages 2925-2932).

An Act further to amend the Himachal Pradesh Motor Vehicles Taxation Act, 1972 (Act No. 4 of 1973).

BE it enacted by the Legislative Assembly of Himachal Pradesh in the Fifty-second Year of the Republic of India, as follows:-

1. Short title.- This Act may be called the Himachal Pradesh Motor Vehicles Taxation (Amendment) Act, 2001.

2. Amendment of section 2.- In section 2 of the Himachal Pradesh Motor Vehicles Taxation Act, 1972 (4 of 1973) (hereinafter referred to as the "principal Act"),-

(a) in clause (d), for the figure "1939", the figure "1988" shall be substituted; and

(b) after clause (j), the following new clauses shall be added, namely:-

"(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. Amendment of section 3.- In section 3 of the principal Act, for sub-section (1), the following sub-sections shall be substituted, namely:-

1. Passed in Hindi by the Himachal Pradesh Vidhan Sabha. For Statement of Objects and Reasons see R.H.P. Extra., dated 21.8.2001, P. 1985 & 1995.

“(1) Subject to the other provisions of this Act, on and from the commencement of the Himachal Pradesh Motor Vehicles Taxation (Amendment) Act, 2001, there shall be levied and collected on all motor vehicles described in column (2) of Schedule-I and used or kept for use in Himachal Pradesh, a tax 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 to this Act.

(2) Notwithstanding anything contained in sub-section (1), on and from the commencement of the Himachal Pradesh Motor Vehicles Taxation (Amendment) Act, 2001, a one time tax on motorcycle/scooter shall be leviable, as may be notified by the State Government, by notification, on the basis of the price of the motorcycle/scooter, subject to the maximum of ten per cent of the price of the motorcycle/scooter.

(3) Notwithstanding anything contained in sub-sections (1) and (2), on and from the commencement of the Himachal Pradesh Motor Vehicles Taxation (Amendment) Act, 2001, a one time tax shall be leviable on personal motor vehicles, as may be notified by the State Government, by notification, on the basis of the price of such motor vehicle subject to the maximum of ten percent of the price of the said motor vehicle.”

4. Amendment of section 3-A.- In section 3-A of the principal Act, for sub-section (2), the following shall be substituted, namely:-

“(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.”

5. Amendment of section 3-C. - In section 3-C of the principal Act, in sub-section (1),-

(a) in clauses (a) and (b) and in the first proviso, for the roman figures, sign and word “I, II and III”, the roman figures and word “I and III” shall be substituted; and

(b) the existing second proviso shall be deleted.

6. Amendment of section 4. - In section 4 of the principal Act, in sub-section (2), the existing clause (b) shall be deleted.

7. Amendment of section 5.- In section 5 of the principal Act, in sub-section (1), in clause (b) for the figure “1939”, the figure “1988” shall be substituted.

8. Amendment of section 10.- In section 10 of the principal Act, after sub-section (4), the following shall be added, namely:-

“(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.”

9. Omission of section 13.- The existing section 13 of the principal Act, shall omitted.

10. Amendment of section 14.- In section 14 of the principal Act,-

(a) for sub-section (2), the following shall be substituted, namely:-

“(2) When the registered owner or the person having possession or control of a motor vehicle specified in Schedule-I 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, and deposit the certificate of registration of such motor vehicle and the route permit with the taxation authority and obtains an acknowledgement thereof from that authority, he shall be exempted from the payment of the tax for that period.”; and

(b) the existing sub-section (4) shall be deleted.

11. Amendment of section 17.- In section 17 of the principal Act,-

(a) in sub-section (3), in clause (b), for the words and signs “and may also impose a penalty, which may extend”, the words “shall also impose a penalty equal” shall be substituted;

(b) in sub-section (4), for the words “not exceeding five thousand rupees but not less than one thousand rupees”, the words “as may be prescribed” shall be substituted; and

(c) after sub-section (5), the following shall be added, namely:-

“(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.”

12. Substitution of Schedules-I and II.- For the existing Schedules I and II appended to the principal Act, the following shall be substituted, namely:-

"SCHEDULE-I**[See section 3(1)]**

Sl No.	Description of vehicle	Annual rate of tax
1.	2.	3.
1.	Goods Carriages:	
	(1) Light motor vehicles	Rupees ten thousand.
	(2) Medium goods vehicles	Rupees fifteen thousand.
	(3) Heavy goods vehicles	Rupees twenty thousand.
2.	Stage Carriages:	
	(1) Ordinary/express/semi deluxe/ deluxe/air conditioned buses	Rupees thirty-five thousand.
	(2) Mini buses	Rupees twenty five thousand.
3.	Contract Carriages:	
	(1) Maxi cabs.	Rupees fifteen thousand
	(2) Motor cabs	Rupees ten thousand.
	(3) Auto rickshaws	Rupees five thousand.
	(4) Buses for contract carriages	Rupees thirty-five thousand.

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.

9. Omission of section 13.
10. Amendment of section 14.
11. Amendment of section 17.
12. Substitution of Schedules-I and II.

**THE HIMACHAL PRADESH MOTOR VEHICLES TAXATION
(AMENDMENT) ACT, 2001**

(ACT NO. 21 OF 2001)¹

(Received the assent of the Governor on the 17th October, 2001 and was published in Hindi and English in R.H.P.Extra., dated 18th October, 2001 at pages 2925-2932).

An Act further to amend the Himachal Pradesh Motor Vehicles Taxation Act, 1972 (Act No. 4 of 1973).

BE it enacted by the Legislative Assembly of Himachal Pradesh in the Fifty-second Year of the Republic of India, as follows:-

1. Short title.- This Act may be called the Himachal Pradesh Motor Vehicles Taxation (Amendment) Act, 2001.

2. Amendment of section 2.- In section 2 of the Himachal Pradesh Motor Vehicles Taxation Act, 1972 (4 of 1973) (hereinafter referred to as the "principal Act"),-

(a) in clause (d), for the figure "1939", the figure "1988" shall be substituted; and

(b) after clause (j), the following new clauses shall be added, namely:-

"(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. Amendment of section 3.- In section 3 of the principal Act, for sub-section (1), the following sub-sections shall be substituted, namely:-

1. Passed in Hindi by the Himachal Pradesh Vidhan Sabha. For Statement of Objects and Reasons see R.H.P. Extra., dated 21.8.2001, P. 1985 & 1995.

- “(1) Subject to the other provisions of this Act, on and from the commencement of the Himachal Pradesh Motor Vehicles Taxation (Amendment) Act, 2001, there shall be levied and collected on all motor vehicles described in column (2) of Schedule-I and used or kept for use in Himachal Pradesh, a tax 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 to this Act.
- (2) Notwithstanding anything contained in sub-section (1), on and from the commencement of the Himachal Pradesh Motor Vehicles Taxation (Amendment) Act, 2001, a one time tax on motorcycle/scooter shall be leviable, as may be notified by the State Government, by notification, on the basis of the price of the motorcycle/scooter, subject to the maximum of ten per cent of the price of the motorcycle/scooter.
- (3) Notwithstanding anything contained in sub-sections (1) and (2), on and from the commencement of the Himachal Pradesh Motor Vehicles Taxation (Amendment) Act, 2001, a one time tax shall be leviable on personal motor vehicles, as may be notified by the State Government, by notification, on the basis of the price of such motor vehicle subject to the maximum of ten percent of the price of the said motor vehicle.”

4. Amendment of section 3-A.- In section 3-A of the principal Act, for sub-section (2), the following shall be substituted, namely:-

“(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.”

5. Amendment of section 3-C. - In section 3-C of the principal Act, in sub-section (1),-

(a) in clauses (a) and (b) and in the first proviso, for the roman figures, sign and word “I, II and III”, the roman figures and word “I and III” shall be substituted; and

(b) the existing second proviso shall be deleted.

6. Amendment of section 4. - In section 4 of the principal Act, in sub-section (2), the existing clause (b) shall be deleted.

7. Amendment of section 5.- In section 5 of the principal Act, in sub-section (1), in clause (b) for the figure “1939”, the figure “1988” shall be substituted.

8. Amendment of section 10.- In section 10 of the principal Act, after sub-section (4), the following shall be added, namely:-

“(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.”.

9. Omission of section 13.- The existing section 13 of the principal Act, shall omitted.

10. Amendment of section 14.- In section 14 of the principal Act,-

(a) for sub-section (2), the following shall be substituted, namely:-

“(2) When the registered owner or the person having possession or control of a motor vehicle specified in Schedule-I 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, and deposit the certificate of registration of such motor vehicle and the route permit with the taxation authority and obtains an acknowledgement thereof from that authority, he shall be exempted from the payment of the tax for that period.”; and

(b) the existing sub-section (4) shall be deleted.

11. Amendment of section 17.- In section 17 of the principal Act,-

(a) in sub-section (3), in clause (b), for the words and signs “and may also impose a penalty, which may extend”, the words “shall also impose a penalty equal” shall be substituted;

(b) in sub-section (4), for the words “not exceeding five thousand rupees but not less than one thousand rupees”, the words “as may be prescribed” shall be substituted; and

(c) after sub-section (5), the following shall be added, namely:-

“(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.”.

12. Substitution of Schedules-I and II.- For the existing Schedules I and II appended to the principal Act, the following shall be substituted, namely:-

"SCHEDULE-I**[See section 3(1)]**

Sl No.	Description of vehicle	Annual rate of tax
1.	2.	3.
1.	Goods Carriages:	
	(1) Light motor vehicles	Rupees ten thousand.
	(2) Medium goods vehicles	Rupees fifteen thousand.
	(3) Heavy goods vehicles	Rupees twenty thousand.
2.	Stage Carriages:	
	(1) Ordinary/express/semi deluxe/ deluxe/air conditioned buses	Rupees thirty-five thousand.
	(2) Mini buses	Rupees twenty five thousand.
3.	Contract Carriages:	
	(1) Maxi cabs.	Rupees fifteen thousand
	(2) Motor cabs	Rupees ten thousand.
	(3) Auto rickshaws	Rupees five thousand.
	(4) Buses for contract carriages	Rupees thirty-five thousand.

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. | Twenty percent of the amount of tax already paid under sub-section (2) or (3) of section 3. |
| 4. | 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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**THE HIMACHAL PRADESH MUNICIPAL (SECOND AMENDMENT)
ACT, 2000**

ARRANGEMENT OF SECTIONS

Sections:

1. Short title and commencement.
2. Amendment of section 304-D.
3. Repeal of Ordinance No. 2 of 2000 and savings.

**THE HIMACHAL PRADESH MUNICIPAL (SECOND AMENDMENT)
ACT, 2000**

(13 OF 2001)¹

(Received the assent of the Governor on 26th February, 2001 and was published in Hindi and English in R.H.P. Extra dated, 28th February, 2001 p 5731-5732)

An Act further to amend the Himachal Pradesh Municipal Act, 1994 (13 of 1994).

BE it enacted by the Legislative Assembly of Himachal Pradesh in the Fifty-first Year of the Republic of India, as follows:-

1. Short title and commencement.- (1) This Act may be called the Himachal Pradesh Municipal (Second Amendment) Act, 2000.

(2) It shall and shall be deemed to have come into force on the 14th day of December, 2000.

2. Amendment of section 304-D.- In section 304-D of the Himachal Pradesh Municipal Act, 1994 (Act No. 13 of 1994), in sub-section (2), in clause (b), in sub-clause (i), for the words "Chief Electoral Officer", the words "State Election Commissioner" shall be substituted.

विधि विभाग

अधिसूचना

शिमला-2, 23 अक्टूबर, 2020

संख्या: एल0एल0आर0-डी0(6)-15/2020-लेज.—हिमाचल प्रदेश के राज्यपाल, भारत के संविधान के अनुच्छेद 200 के अधीन प्रदत्त शक्तियों का प्रयोग करते हुए दिनांक 17-10-2020 को अनुमोदित हिमाचल प्रदेश मोटरयान कराधान (संशोधन) विधेयक, 2020 (2020 का विधेयक संख्यांक 14) को वर्ष 2020 के अधिनियम संख्यांक 8 के रूप में संविधान के अनुच्छेद 348 (3) के अधीन उसके अंग्रेजी प्राधिकृत पाठ सहित हिमाचल प्रदेश ई-राजपत्र में प्रकाशित करते हैं।

आदेश द्वारा,

यशवंत सिंह चोगल,
प्रधान सचिव (विधि)।

2020 का अधिनियम संख्यांक 8

हिमाचल प्रदेश मोटरयान कराधान (संशोधन) अधिनियम 2020

(माननीय राज्यपाल महोदय द्वारा तारीख 17 अक्टूबर, 2020 को यथा अनुमोदित)

हिमाचल प्रदेश मोटरयान कराधान विधेयक 1972 (1973 का अधिनियम संख्यांक 4) का और संशोधन करने के लिए **अधिनियम**।

भारत गणराज्य के इकहत्तरवें वर्ष में हिमाचल प्रदेश विधान सभा द्वारा निम्नलिखित रूप में यह अधिनियमित हो:-

1. संक्षिप्त नाम.—इस अधिनियम का संक्षिप्त नाम हिमाचल प्रदेश मोटरयान कराधान (संशोधन) अधिनियम, 2020 है।

2. धारा 2 का संशोधन.—हिमाचल प्रदेश मोटरयान कराधान अधिनियम, 1972 (1973 का 4) (जिसे इसमें इसके पश्चात् "मूल अधिनियम" कहा गया है) की धारा 2 के खण्ड (ज-ड) के स्थान पर निम्नलिखित रखा जाएगा, अर्थात्:-

"(ज-ड) किसी नए यान के सम्बन्ध में "मोटरयान की कीमत" से, फैक्टरी रेट पर लागू करें से पूर्व यान की एक्स-फैक्टरी कीमत अभिप्रेत है।"

3. धारा 3 का संशोधन.—(1) मूल अधिनियम की धारा 3 की उप-धारा (2), (3) और (4) के स्थान पर निम्नलिखित रखा जाएगा, अर्थात्:-

“(2) राज्य में उपयोग किए गए या उपयोग के लिए रखे गए मोटर साइकिल/स्कूटरों, व्यक्तिगत यानों, प्राइवेट सर्विस मोटर कैबज या विनिर्माण उपस्कर यानों पर, मोटरयान अधिनियम, 1988 (1986 का 59) की धारा 41 की उप-धारा (3) के अधीन रजिस्ट्रीकरण करवाते समय ऐसे मोटर साइकिलों/स्कूटरों, व्यक्तिगत यानों, प्राइवेट सर्विस मोटर कैबज या विनिर्माण उपस्कर यानों की कीमत के आधार पर, उनकी कीमत के कम से कम छह प्रतिशत और अधिक से अधिक पंद्रह प्रतिशत के अध्यक्षीन, यान के क्रय की तारीख से पंद्रह वर्ष की अवधि के लिए ऐसी दर से कर उद्गृहीत, प्रभारित और राज्य सरकार को संदत्त किया जाएगा, जैसा राज्य सरकार द्वारा, अधिसूचना द्वारा विनिर्दिष्ट किया जाए।

(3) उप-धारा (1) और (2) में अन्तर्विष्ट किसी बात के होते हुए भी निम्नलिखित पर कर उद्गृहीत, प्रभारित और राज्य सरकार को संदत्त किया जाएगा,—

- (क) मोटर कैबज या मैक्सी कैबज जो निजी मोटर यानों के रूप में संपरिवर्तित किए जाने हेतु अनुज्ञात हैं; और
- (ख) ऐसे मोटरयान जो प्रारम्भ में किसी अन्य राज्य में रजिस्ट्रीकृत हैं, किन्तु स्थायी रूप से हिमाचल प्रदेश राज्य को लाए जा रहे हैं, को प्रथम बार यहां रजिस्ट्रीकृत किया जाना है; और
- (ग) पहले से ही रजिस्ट्रीकृत प्राइवेट सर्विस मोटर कैबज या विनिर्माण उपस्कर यानों और जो ऐसे मोटरयानों पर पंद्रह वर्ष की अतिशेष अवधि के लिए ऐसी दर, जैसी राज्य सरकार द्वारा अधिसूचना द्वारा विनिर्दिष्ट की जाए, ऐसे मोटरयान की कीमत के अधिकतम पंद्रह प्रतिशत के अध्यक्षीन, वार्षिक आधार पर कर संदत्त करते हुए, मोटरयान की मूल कीमत से आठ प्रतिशत प्रतिवर्ष अवक्षयण कटौती के पश्चात् कराधान प्राधिकारी द्वारा अवधारित किया जाना है, परन्तु:
 - (i) ऐसे मोटरयानों की दशा में, जिनकी मूल कीमत दो लाख पचास हजार रुपये तक है, निम्नतम कीमत पचास हजार रुपये से कम नहीं होगी, या
 - (ii) ऐसे मोटरयानों की दशा में, जिनकी मूल कीमत दो लाख पचास हजार रुपये से अधिक है, किन्तु पांच लाख पचास हजार रुपये से अनधिक है, निम्नतम कीमत एक लाख रुपये से कम नहीं होगी, या
 - (iii) ऐसे मोटरयानों की दशा में, जिनकी मूल कीमत पांच लाख पचास हजार रुपये से अधिक है, किन्तु दस लाख पचास हजार रुपये से अनधिक है, निम्नतम कीमत दो लाख रुपये से कम नहीं होगी, या
 - (iv) ऐसे मोटरयानों की दशा में, जिनकी मूल कीमत दस लाख रुपये से अधिक है, निम्नतम कीमत चार लाख रुपये से कम नहीं होगी, या
 - (v) ऐसे मोटरयानों की दशा में, जिनकी मूल कीमत बीस लाख रुपये से अधिक है, निम्नतम कीमत आठ लाख रुपये से कम नहीं होगी, या

(vi) ऐसे मोटरयानों की दशा में, जिनकी मूल कीमत पचास लाख रुपये से अधिक है, निम्नतम कीमत बीस लाख रुपये से कम नहीं होगी, या

(vii) दुपहिया वाहनों की दशा में, निम्नतम कीमत पांच हजार रुपये से कम नहीं होगी।

(4) उप-धारा (2) और (3) में अंतर्विष्ट किसी बात के होते हुए भी राज्य में उपयोग किए गए या उपयोग के लिए रखे गए मोटर साइकिलों/स्कूटरों, निजी मोटर यानों, प्राइवेट सेवा मोटर कैबज या विनिर्माण उपस्कर यानों पर, मोटरयान अधिनियम, 1988 की धारा 41 की उपधारा (10) (1988 का 59) के अधीन ऐसी दरों पर जो राज्य सरकार द्वारा अधिसूचना द्वारा विनिर्दिष्ट की जाएं, किन्तु ऐसी मोटर साइकिलों/स्कूटरों, निजी मोटर यानों, प्राइवेट सेवा मोटर कैबज या विनिर्माण उपस्कर यानों के प्रथम रजिस्ट्रीकरण के समय संदत्त कर से अनधिक कोई कर उद्गृहीत, प्रभारित और राज्य सरकार को संदत्त किया जाएगा।”।

4. धारा 7-क का संशोधन.—मूल अधिनियम की धारा 7-क की उप-धारा (6) में, “छमाही किस्तों” और “25 प्रतिशत” शब्दों और अंकों के स्थान पर क्रमशः “नियमित देय कर सहित चतुर्मासिक किस्तों” और “पचपन प्रतिशत” शब्द रखे जाएंगे।

AUTHORITATIVE ENGLISH TEXT

Act. No. 8 of 2020

**THE HIMACHAL PRADESH MOTOR VEHICLE TAXATION (AMENDMENT)
BILL, 2020**

(As ASSENTED TO BY THE GOVERNOR ON 17TH OCTOBER, 2020)

AN

ACT

further to amend the Himachal Pradesh Motor Vehicle Taxation Act, 1972 (Act No. 4 of 1973).

BE it enacted by the Legislative Assembly of Himachal Pradesh in the Seventy-first Year of the Republic of India as follows:—

1. Short title.—This Act may be called the Himachal Pradesh Motor Vehicle Taxation (Amendment) Act, 2020.

2. Amendment of section 2.—In section 2 of the Himachal Pradesh Motor Vehicle Taxation Act, 1972 (4 OT 1973) (hereinafter referred to as the “principal Act”), for clause (J-e), the following shall be substituted, namely:—

"(J-e) "Price of motor vehicle" in relation to a new vehicle means the ex-factory price of vehicle at the factory gate before applicable taxes."

3. Amendment of section 3.—(1) In section (3), of the principal Act, for sub-sections (2), (3) and (4), the following shall be substituted, namely:—

"(2) There shall be levied, charged and paid to the State Government, a tax on motor cycles/scooters, personal vehicles, Private Service Motor Cabs or Construction equipment vehicles, used or kept for use in the State for a period of fifteen years from the date of purchase of vehicle at the time of registration under sub-section (3) 59 of 1988 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/scooters, personal vehicles, Private Service Motor Cabs or Construction equipment vehicles, subject to the minimum of six percent and maximum of fifteen percent of the price thereof.

(3) Notwithstanding anything contained in sub-sections (1) and (2), there shall be levied, charged and paid to the State Government, a tax on,—

- (a) motor cabs or maxi cabs which are allowed to be converted as personal motor vehicles;
- (b) motor vehicles initially registered in any other State but being moved permanently to the State of Himachal Pradesh to be registered here for the first time; and
- (c) Private Service Motor Cabs or Construction equipment vehicles already registered and paying tax on an annual basis for the remaining period of fifteen years, at the rates, as may be specified by the State Government, by notification, subject to maximum fifteen 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:
 - (i) in the case of motor vehicles having original price up to two lakh fifty thousand rupees, the floor price shall not be less than fifty thousand rupees, or
 - (ii) in the case of motor vehicles having original price more than two lakh fifty thousand rupees but not exceeding five lakh fifty thousand rupees, the floor price shall not be less than one lakh rupees, or
 - (iii) in the case of motor vehicles having original price more than five lakh fifty thousand rupees but not exceeding ten lakh rupees, the floor price shall not be less than two lakh rupees, or
 - (iv) in the case of motor vehicles, having original price more than ten lakh rupees, the floor price shall not be less than four lakh rupees, or
 - (v) in the case of motor vehicles, having original price more than twenty lakh rupees, the floor price shall not be less than eight lakh rupees, or

(vi) in the case of motor vehicles, having original price more than fifty lakh rupees, the floor prices shall not be less than twenty lakh rupees, or

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

(4) Notwithstanding anything contained in sub-sections (2) and (3), there shall be levied, charged and paid to the State Government, a tax on motor cycles/ scooters, personal motor vehicles, Private Service Motor Cabs or Construction equipment vehicles, used or kept for use in the State 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 (59 of 1988) at the rates as may be specified by the State Government, by notification, but not exceeding to the tax paid at the time of first registration of such motor cycles/scooters, personal motor vehicles, Private Service Motor Cabs or Construction equipment vehicles."

4. Amendment of Section 7-A.—In Section 7-A of the principal Act, in sub-section (6), for the words “six monthly instalments” and “twenty five percent”, the words “four monthly instalments alongwith regular tax due” and “fifty five percent” shall be substituted respectively.
