



The Sikkim Motor Vehicles Taxation Act, 1982

Act 5 of 1982

Keyword(s):

Motor Vehicle, Tax, Taxation Officer, Tractor

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THE SIKKIM MOTOR VEHICLES TAXATION ACT, 1982.

ACT NO.5 OF 1982.

**AN
ACT**

to provide for the imposition and levy of a tax on motor vehicles in Sikkim.

[7th April, 1982]

Be it enacted by the Legislature of Sikkim in the Thirty-third Year of the Republic of India as follows:

1. (1) This Act may be called the Sikkim Motor Vehicles Taxation Act, 1982. *Short title, extent and commencement.*
- (2) It extends to the whole of Sikkim.
- (3) It shall come into force on such date as the State Government may, by notification, appoint.
2. In this Act, unless the context otherwise requires' *Definitions .*
 - (a) "motor vehicle" includes a vehicle, carriage or other means of conveyance propelled or which may be propelled, on a road by electrical or mechanical power either entirely or partially;
 - (b) "notification" means a notification published in the Official Gazette;
 - (c) "prescribed" means prescribed by rules made under this Act;
 - (d) "tax" means the tax imposed under this Act;
 - (e) "Taxation Officer" means an Officer authorised by the State Government to perform the duties and exercise the powers conferred upon such officer by this Act;
 - (f) "tractor" means a motor vehicle which is not itself constructed to carry any load (other than equipment used for the purpose of propulsion), and includes a motor vehicle used for towing disabled vehicles but does not include a road roller;

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(g) Words and expressions used herein and not defined but defined in the Sikkim Motor Vehicles Act, 1957 shall have the meanings respectively assigned to them in that Act.

*Appointment of
Taxation Officer.*

3. The State Government may, by notification, appoint such, persons' as it may think fit to be Taxation Officers and may in such notification specify the areas within which such officers shall exercise the powers conferred .and perform the. duties imposed on them by or under this 'Act.

Imposition of tax.

4. (1). A tax at the rate specified in the Schedule shall be imposed and levied on all motor vehicles used or kept for use in Sikkim.

Explanation.-For the purposes of this Act,

(i) a person who keeps a motor vehicle of which the certificate of registration is current shall be deemed to keep such vehicle for use; and

(ii) "use" included letting on hire otherwise than on a hire purchase.

(2) The tax imposed under sub-section (1) shall be payable for the year in advance by the person by whom a motor vehicle is used or kept for use:

Provided that Taxation Officer may allow payment of the tax for one or more quarterly periods; at the rate, for each such quarterly periods, of one quarter of the tax payable for the year:

1. Provided further that in the case of a motor vehicle registered outside Sikkim whether temporarily under section 25 of the Motor Vehicles Act, 1939 or otherwise, which is used or kept for use in Sikkim temporarily, the tax shall be payable for every week or part thereof, for which the motor vehicle is so used or kept for use in Sikkim, at the rate of one-fifty second part of .the tax payable for the year, per week.

4 of 1939.

- (3) If the Taxation Officer is satisfied that the certificate of registration and the token delivered under section 10 on payment of the tax for the year in respect of a motor vehicle has been surrendered or that a motor vehicle has not been used or kept for use for any complete calendar month in the year, he shall, on application made under section 6 refund or remit in respect of the said vehicle one-twelfth of the tax payable for the year for every complete calendar month for which the said vehicle has not been used or kept for use:

Provided that where a motor vehicle, other than a motor vehicle for the transport of goods or plying for hire for the carriage of passengers has not been used for any period in Sikkim by reason of its being removed and kept outside Sikkim during such period, the Taxation Officer shall not refund or remit in respect of the said vehicle any portion of the tax for the quarterly period during which the said vehicle is so removed.

- (4) If any person fails to deliver a declaration or additional declaration in accordance with the provisions of section 7. the Taxation Officer may after making such inquiry as he thinks fit and after giving an opportunity to such person to be heard, require him to pay any tax or additional tax which the Taxation Officer may find such person liable to pay under the provisions of this Act and may also impose on him a penalty which may extend to half the amount of the tax to which he is found liable.

5. Every person who brings into Sikkim any motor vehicle registered outside Sikkim whether temporarily under section 25 of the Motor Vehicles Act, 1939 or otherwise, and uses or keeps for use such vehicle in Sikkim shall submit to the Taxation Officer a report thereof within such time, in such form and containing such particulars as may be specified by the State Government by a notification.

Report of registered motor vehicles brought into Sikkim from outside:.

*Manner of claiming
refund or remission.*

6. A person claiming refund or remission of tax under subsection (3) of section 4 shall, within such time as may be specified by the State Government by a notification, make to the Taxation Officer an application in this behalf in writing which shall be accompanied by such documents as may be specified in such notification

*Declaration by person
keeping or using
a motor vehicle.*

7. (1) Every person by whom a motor vehicle is used or kept for use shall fill up and sign a declaration in such form stating truly therein such particulars and shall deliver the declaration, as so filled up and signed, to the Taxation Officer within such time as may be specified by the State Government by a notification and shall pay to the Taxation Officer the tax which he appears by such declaration to be liable to pay in respect of which vehicle.

- (2) Where a motor vehicle is altered so as to render the person by whom such vehicle is used or kept for use liable to the payment of an additional tax under section 8, such person shall fill up and sign an additional declaration in such form showing the nature of the alteration made and containing such particulars and shall deliver such additional declaration, as so filled up and signed, to the Taxation Officer within such time as may be specified by the State Government by a notification and shall pay to the Taxation Officer the additional tax payable under section 8 which he appears by such additional declaration to be liable to pay in respect of such vehicle.

- (3) Every person who owns any motor vehicle which is let for hire otherwise than on a hire-purchase agreement shall, for the purposes of this Act, be deemed to be the person who keeps such vehicle for use.

*Payment of
additional tax.*

8. Where any motor vehicle in respect of which the tax has been paid is altered in such a manner as to cause the vehicle to become a vehicle in respect of which a higher rate of tax is payable, the

person by whom such vehicle is used or kept for use shall be liable to pay an additional tax of a sum which is equal to the difference between the tax already paid in respect of such vehicle and the tax which is payable in respect of such vehicle after its being so altered, and the registering authority shall not grant a fresh certificate of registration or renew any certificate of registration in respect of such vehicle as so altered until such amount of tax has been paid.

9. The Taxation Officer shall grant and deliver to every person, who pays to him the tax or additional tax in respect of any motor vehicle a receipt in which shall be specified the particulars of the tax paid and such other particulars as may be prescribed. *Receipt for tax.*
10. (1) The Taxation Officer shall, at the time of granting a receipt for the tax, deliver to the person paying the tax a token in such form and containing such particulars as may be prescribed. *Token to be exhibited on motor vehicles.*
- (2) Every person to whom such token is delivered shall cause it to be exhibited in the prescribed manner on the vehicle in respect of which the tax is paid.
11. (1) Any person aggrieved by any order made by a Taxation Officer under this Act may prefer appeal against that order to such appellate authority appointed by the State Government in this behalf in such manner, within such time and on payment of such fees as may be prescribed: *Appeal.*
- Provided that an appeal may be admitted after the expiry of the period prescribed therefor if the appellant satisfies the appellate authority that he had sufficient cause for not preferring the appeal within that period.
- (2) Any such appeal shall be heard and decided by the appellate authority in such manner as may be prescribed and the decision of the appellate authority on such appeal shall be final:

Provided that no appeal shall be decided without giving~ the appellant an opportunity of being heard.

Power to check and seize motor vehicles.

12. (1) Any Police Officer in uniform or other officer of the State Government not below such rank as may be specified by the State Government by a notification, may

(a) check any motor vehicle either in any garage after the sunset or before the sun-rise or stop and check any motor vehicle plying on the road for the purpose of satisfying himself that the tax payable under this Act in respect of such vehicle has been paid; and

(b) seize and detain the vehicle if he is authorised by the State Government in this behalf and if he has reasons to believe that any motor vehicle has been or is being used or kept for use in contravention of the provisions of sections 5, 7 and 8 may take or cause to be taken such steps as he may consider necessary for the temporary safe custody of the vehicle so seized and detained unless the owner or the person in charge of the vehicle executes a bond for the production thereof before a court when so required.

(2) Any motor vehicle seized and detained under clause (b) of sub-section (1) shall be produced before the court within twenty-four hours of such seizure and the court shall thereupon pass such orders as it may think fit for the disposal of the vehicle.

(3) Where any bond is executed under clause (b) of sub-section (1) for the production of any motor vehicle before the court, the provisions of section 514 of the Code of Criminal Procedure, 1898 shall, as far as may be, apply to such bond.

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Penalties for certain offences.

13. Whoever

(a) uses or keeps for use a motor vehicle without having paid the tax or additional tax in respect of such vehicle; or

(b) delivers a declaration or additional declaration wherein the particulars required by or under this Act are not fully and truly stated; or

- (c) obstructs any officer referred to in section 12 in the exercise of his powers under that section,

shall be punishable with fine which may extend to one and half times, and, in the event of such person having been previously convicted of an offence under this Act or any rule made thereunder, with fine which may extend to twice the amount of the tax payable for the year for the motor vehicle in respect of which the offence is committed and the amount of any tax due shall also be recovered as if it were a fine.

14. If the Taxation Officer is satisfied that in respect of any motor vehicle

Suspension of the certificate of registration.

- (a) a declaration or additional declaration has not been delivered in accordance with the provisions of section 7 within such time as specified in the notification as referred to in that section; or
- (b) any tax or additional tax payable under this Act has not been paid within one month of the date on which such tax was payable; or
- (c) any penalty imposed under sub-section (4) of section 4 has not been paid within one month of the date on which such penalty was imposed,

he may, notwithstanding anything contained in the Sikkim Motor Vehicles Act, 1957 or any rules made thereunder, declare the certificate of registration of such motor vehicle to be suspended and such certificate shall thereupon be deemed to be suspended until the whole amount of tax and penalty, if any, due in respect of such motor vehicle has been paid.

Other penalties.

15. Whoever contravenes any of the provisions of this Act or of any rule made thereunder shall, if no other penalty is elsewhere provided in this Act for such contravention, be punishable with fine which may extend to two hundred rupees, and, in the event of such person having been previously convicted of an offence under this Act or any rule made thereunder, with fine which may extend to three hundred rupees.

Trial of offences.

16. No Court inferior to that of a Magistrate of the first class shall try any offence punishable under this Act.

Power of State Government to exempt certain motor vehicles from the tax.

17. The State Government if it thinks fit so to do in the public interest, may, by notification, exempt either totally or partially any motor vehicle from or class of motor vehicles from any tax leviable under this Act.

Power to make rules.

18. (1) The State Government may, by notification, make rules for carrying out the purposes of this Act.
- (2) In particular and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:
- (a) Such other particulars as may be prescribed under section 9;
 - (b) form of token of receipt of any tax and the particulars to be stated therein under subsection (1) of section 10;
 - (c) the manner in which token shall be exhibited on motor vehicle under sub-section (2) of section 10;
 - (d) the manner in which, time within which and fees payment of which the appeal shall be made to the appellate authority under subsection (1) of section 11;

(e) the manner in which the appeal shall be heard and decided under sub-section (2) of section 11 ;

(f) any other matter which is to be or may be prescribed.

19. (1) On and from the commencement of this Act, the provisions contained in . notification No. I/STA dated the 16th August, 1973 and all other orders on the subject which are inconsistent with the provisions of this Act, shall stand repealed. *Repeal and saving.*

(2) Notwithstanding such repeal, anything done or any action taken under the notification so repealed shall be deemed to have been done or taken under the corresponding provisions of this Act.

THE SCHEDULE

(See Section 4)

Description of Motor Vehicles and the rate of tax.

A. Vehicle for carrying passengers not plying for hire. I. Vehicle other than Omnibuses	Rate of tax payable for the year.
(1) Motor Cycle/Scooters kept for the personal use of the owners, not being companies registered under the law relating to registration of companies for the time being in force.	Rs. 30.00
(2) Motor Cycle/Scooters with side car for the personal use of owners, not being companies registered under the law relating to registration of companies for the time being in force.	... Rs.40.00
(3) (a) Fiat Car kept for the personal use of owners, not being companies registered under the law relating to registration of companies for the time being in force and invalid carriages.	Rs. 100.00
(b) Fiat Car owned by companies registered under the law relating to registration of companies for the time being in force for carrying employees or other passengers.	... Rs. 200.00
(4) (a) Ambassador Car kept for the personal use of owners, not being registered under the law relating to registration of companies for the time being in force and invalid carriages.	Rs. 120.00
(b) Ambassador Car owned by the companies registered under the law relating to registration of companies for the time being in force for carrying employees or other passengers.	Rs. 240.00
(5) (a) Jeep (private) kept for the personal use of owners not being registered under the law relating to registration of companies for the time being in force and invalid carriages.	Rs. 125.00
(b) Jeep (private) owned by companies registered under the law relating to registration of companies for the time being in force for carrying employees or other passengers.	Rs. 250.00'

(6) Motor Cycle/Scooters owned by Companies registered under the law relating to registration of companies for the time being in force, for carrying employees or other passengers.

Rs. 75.00

(7) Motor Cycle/Scooters with side car owned by companies registered under the law relating to registration of companies for the time being in force for carrying employees or other passengers.

Rs. 90.00

II. Omnibuses with seating capacity for:

(a) Not more than 8.

Rs. 250.00

(b) More than 8, but not more than 20

Rs. 300/- for 9 seats plus
Rs. 30/- for every
additional seat beyond
9 & up to 20.

(c) More than 20.

Rs. 660/- for 21 seats plus
Rs. 25/- for every
additional seat beyond 21.

Provided that if an Omnibus is fitted with solid tires, there shall be a surcharge per annum of 12.5% of the amount payable under clause (a) or (b) or (c) above, as the case may be.

B. Vehicles for carrying passengers plying for hire:

Rate of tax payable for the year.

I. Stage Carriage with seating capacity for

(a) Not less than 8 but not more than 26

Rs. 350/- for 8 plus Rs. 40/-
for every additional seat
beyond 8 and
up to 26,

(b) Not less than 27 but not more than 45.

Rs. 1,100/- for 27 plus Rs.
35/- for every additional seat
beyond 27 upto 45:

Provided that if a stage carriage is fitted with solid tires there shall be a surcharge per annum of Rs. 12.5% of the amount payable under clause (a) or (b) above, as the case may be, for such stage carriage.

II. Vehicles other than stage carriage with seating capacity for

Rates of tax payable for the year.

(a) Not more than 4
3 Wheelers

Rs. 100.00

4 Wheelers

. Rs. 300/- for 5 plus
Rs. 30/- for every addi-
tional seat beyond 5.

(c) In case of Jeep (Tourist Taxi) plying in Sikkim, there shall be payable an additional charge per annum of 100% of the amount payable under clause (b) above:

Provided that if a vehicle for carrying passengers plying for hire which is not a stage carriage is fitted with solid tyres there shall be a surcharge per annum of 12.5% of the amount payable under clause (a) or (b) above as the case may be, for such vehicle.

c. Vehicle for transport of goods including private carriages :

Rate of tax payable for the year.

(a) Upto 500 Kilograms registered laden weight,

Rs. 175/

(b) Exceeding 500 Kilograms but not exceeding 2000 Kilograms registered laden weight.

Rs. 175/- plus Rs. 20/for every additional 250 Kilograms or part thereof above 500 Kilograms.

(c) Exceeding 2000 Kilograms but not exceeding 4000 Kilograms registered laden weight.

Rs. 295/- plus Rs. 25/
... for every additional 250
Kilograms or part there
of above 2000 Kilograms.

(d) Exceeding 4000 Kilograms but not exceeding 8000 Kilograms registered laden weight.

Rs. 495/- plus Rs. 15/
... for every additional 250
Kilograms or part thereof
above 4000 Kilograms.

(e) Exceeding 8000 Kilograms registered laden weight.

Rs. 655/- plus Rs. 20/for
every additional 250
Kilograms or part thereof
above 8000 Kilograms.

Provided that where a vehicle for transport of goods is fitted with solid tyres there shall be a surcharge per annum of 12.5% of the amount payable under clause (a) or (b) or (c) or (d) or (e) above as the case may be, for such vehicles.

D. Tractors not used solely for agricultural purposes.

	Rate of tax payable for the year.
(a) Upto 500 Kilograms unladen weight.	... Rs. 100/
(b) Exceeding 500 Kilograms but not exceeding 2,000 Kilograms unladen weight.	Rs. 100/- plus Rs. 25/ ... for every additional 250 Kilograms or part thereof above 500 Kilograms.
(C) Exceeding 2000 Kilograms but not exceeding 4,000 Kilograms unladen weight.	Rs. 250/- plus Rs. 30/- for ... every additional 250 Kilograms or part thereof, above 2,000 Kilograms.
(d) Exceeding 4000 Kilograms but not exceeding 8000 Kilograms unladen weight.	Rs. 490/- plus Rs. 50/ ... for every additional 250 Kilograms or part thereof, above 4000 Kilograms.
(e) Exceeding 8000 Kilograms unladen weight...	Rs. 1290/- plus 75/- for every additional 250 Kilograms or part thereof above 8000 Kilograms.

Provided that where a tractor is fitted with solid tyres there shall be a surcharge per annum of 12.5% of the amount payable under clause (a) or (b) or (c) or (d) or (e) above, as the case may be, for such tractor.

E. Trailers,.

	Rate of tax payable for the year.
(a) Upto 500 Kilograms registered laden weight.	Rs. 100/
(b) Exceeding 500 Kilograms but not exceeding 2000 Kilograms registered laden weight.	Rs. 100/- plus Rs. 20/- for every additional 250 Kilograms or part thereof, above 500 Kilograms.
(c) Exceeding 2000 Kilograms but not exceeding 4000 Kilograms registered laden weight.	Rs. 160/- plus Rs. 15/- for every additional 250 Kilograms or part thereof, above 2000 Kilograms.
(d) Exceeding 4000 Kilograms but not exceeding 8000 Kilograms registered laden weight.	Rs. 280/- plus Rs. 20/- for every additional 250 Kilograms or part thereof, above 8000 Kilograms.

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(e) Exceeding 8000 Kilograms laden weight.

Rs. 660/- plus Rs. 25/- for every additional 250 Kilograms or part thereof, above 8000 Kilograms:

Provided that where a tractor is fitted with solid tyres there shall be a surcharge per annum of 12.5% of the amount payable under clause (a) or (b) or (c) or (d) or (e) above, as the case may be, for such tractor.

GOVERNMENT OF SIKKIM LAW
DEPARTMENT
GANGTOK
NOTIFICATION

No. 4/LD/1987.

Dated the 18th March, 1987.

The following Act of the Sikkim Legislative Assembly having received the assent of the Governor on the 13th day of March, 1987, is hereby published for general information:

SIKKIM MOTOR VEHICLES TAXATION
(AMENDMENT) ACT, 1987
(ACT NO.3 OF 1987)
AN ACT

[13. 3. 37]

to amend the Sikkim Motor Vehicles Taxation Act, 1982.
Be it enacted by the Legislative Assembly of Sikkim in the
Thirty-eighth Year of the Republic of India as follows:

1. (1) This Act may be called the Sikkim Motor Vehicles Taxation (Amendment) Act, 1987.
- (2) It extends to the whole of Sikkim.

*Short title, extent
and commencement.*

- (3) It shall come into force on such date as the State Government may, by notification, appoint.
2. In the Sikkim Motor Vehicles Taxation Act, 1982 (hereinafter referred to as the principal Act), after sub-section (l) of Section 4, the following sub-section shall be inserted:
- "(I-A). The State Government may, by notification in the Official Gazette, from time to time, increase the rate of tax specified in the Schedule:
- Provided that such increase shall not exceed in the aggregate fifty per cent. of the rate specified in the Schedule appended to this Act.
3. In the principal Act, for the existing Section 9, the following Section shall be and shall be deemed always to have been substituted.
- "9. (l) Every person paying the tax or additional tax in respect of any motor vehicle shall be granted and delivered a receipt in which shall be specified the particulars of the tax paid and such other particulars as may be prescribed.
- (2) The Taxation Officer shall endorse the particulars of the tax paid in the certificate of registration of the vehicle concerned.
4. In the principal Act, in Section 10, in sub-section (1), the words, "at the time of granting receipt for the tax," shall be deleted.
5. In the principal Act, for the existing Schedule, the following Schedule shall be substituted.

Motor

SCHEDULE

(See Section 4)

Description of Motor Vehicles and the rate of tax.

A. Vehicle for carrying passengers not plying for hire.

1. Vehicle other than Omnibuses

- (1) Motor Cycle/Scooters kept for the personal use of the owners, not being companies registered under the law relating to registration of companies for the time being, in force.

- (2) Motor Cycles Scooters with side car far the personal use of the owners, not being companies registered under the law relating to. registration of companies *for* the time. being in farce.
- (3) (a) Fiat Car kept for the- personal use of owners not being companies registered under the law relating to. registration of companies *for'* the time being in force and invalid carriages.
- (b) Fiat Car owned by companies registered under the law relating to. registration of companies *for* the time being in force *for* carrying employees or other passengers.
- (4) (a) Ambassador Car kept far the personal use of owners, not. being companies registered under the law relating to. registration of companies for the time being in force and invalid carriages.
- (b) Ambassador Car owned by companies registered under the law relating to. registration of companies *for* the time being in force for carrying employees or other passengers.
- (5) (a) Jeep (private) kept far the personal use of owners not being companies registered under the lay relating to. registration of companies for the time being in force and invalid carriages.
- (b) Jeep (private) owned by companies registered under the law relating to registration *of* companies for the time being in force for carrying employees or other passengers.
- (6) Motor Cycle/Scooters owned by companies registered under the law relating to registration of companies *for* the time being in force *for* carrying employees or other passengers. .
- (7) Motor Cycle/Scooters with side car owned by companies registered under the law relating to registration of companies for the time being in force *for* carrying employees or other passengers.

II Omni buses ,with seating capacity for:

(a) Not more than 8:

Rs. 375-00

(b) More than 8. but not more than 20.

Rs. 450-00 for 9
seats plus. Rs. 45-00
for every additional
seat beyond 9; & upto 20.

(c) More than 20.

Rs. 990-00 for 21
seats plus Rs. 38-00
for every additional
seat beyond 21 :

Provided that if an Omnibus is fitted with solid tyres there shall be a surcharge per annum of 12.5% of the amount payable under clause (a) or. (b) or (.c) above. as the case may be.

B. Vehicles for carrying passengers plying for hire:

Rate of tax payable
for the year.

I. Stage carriage with seating capacity for

(a) Not less than 8 but not more than 26.

Rs 525-00 for 8 plus Rs.
60-00 for every
additional seat beyond
8. and upto 26.

(b) Not less than 27 but not more than 45.

Rs. 1650-00 for 27 plus
Rs. 53-00 for every addi-
tional seat beyond 27and
upto 45:

Provided that if a stage carriage is fitted with solid tyre there shall be a surcharge per annum of 12.5% of the amount payable under clause(a) or (b) above. as the case may be, for such stage carriage.

II. Vehicles other than stage carriage with seating capacity for

Rate of tax payable for
the year.

(a) Not more than 4

. 3 Wheelers

Rs. 150-

. 4' Wheelers

Ra. 225-00

(b) More than 4

Rs. 450-00 for 5 plus Rs.
45-00 for every additional
seat beyond 5.

(c) In case of Jeep (Tourist Taxi) plying in Sikkim, there shall be payable an additional charge per annum of 25% of the amount payable under clause (b) above:

Provided that if a vehicle for .carrying passengers plying for hire which is not a stage carriage. is fitted with solid tyres there shall be a surcharge per annum of 12.5% of the amount payable under clause (a) or (b) above, as the case may be, for such vehicle.

C. Vehicle, for transport of goods including private. carriages	Rate of tax payable for the year.
(a) Upto 500 Kilograms registered laden weight.	Rs. 265-00
(b) Exceeding 500 Kilograms but not exceeding 2000 Kilograms registered laden weight.	Rs. 265-00 plus Rs. 30-00 for every additional 250 Kilograms or part thereof above 500 Kilograms.
(c) Exceeding 2000 Kilograms but not exceeding 4000 Kilograms registered laden weight.	Rs. 445-00' plus Rs. 38-00 for every additional 250 Kilograms or part thereof above 2000 Kilograms.
. (d) Exceeding 4000 Kilograms but' not exceeding 8000 Kilograms registered laden weight.	Rs. 745-00 plus Rs. 22-00 for every additional 250 Kilograms or part thereof above 4000 Kilograms.
(e) Exceeding 8000' Kilograms registered 'laden weight.	Rs.985-00 'plus Rs.' 30-00 for every additional 250 Kilograms or part thereof above 8000 Kilograms:

Provided that where a vehicle for transport of goods is fitted with solid tyres there shall be a surcharge per annum of 12.5% of the amount payable under clause (a) or (b) or (c) or (d) or (e) above, as the case may be, for such vehicles.

D. Tractors not used solely for agricultural purposes.	Rate of tax payable for the year.
'(a) Upto 500 Kilograms laden weight.	R8. 150-00

- | | |
|---|--|
| (b) Exceeding 500 Kilograms but not exceeding 2000 Kilograms unladen weight. | Rs. 150-00 plus Rs 40-00 for every additional 250 Kilograms or part thereof above 500 Kilograms. |
| (c) Exceeding 2000 Kilograms but not exceeding 4000 Kilograms unladen weight. | Rs. 375-00 plus Rs. 45-00 for every additional 250 Kilograms or part thereof above 2000 Kilograms. |
| (d) Exceeding 4000 Kilograms but not exceeding 8000 Kilograms unladen weight. | Rs. 735-00 plus Rs. 75.00 for every additional 250 Kilograms or part thereof above 4000 Kilograms. |
| (e) Exceeding 8000 Kilograms unladen weight. | Rs. 1935-00 plus Rs. 115-00 for every additional 250 Kilograms or part thereof above 8000 Kilograms: |

Provided that where a tractor is fitted with solid tyres there shall be a surcharge per annum of 12.5% of the amount payable under clause (a) or (b) or (c) or (d) or (e) above, as the case may be, for such tractor.

E. Trailers.

- | | |
|--|--|
| | Rate of tax payable for the year. |
| (a) Upto 500 Kilograms registered laden weight. | Rs. 150-00 |
| (b) Exceeding 500 Kilograms but not exceeding 2000 Kilograms registered laden weight. | Rs. 150-00 plus Rs. 15-00 for every additional 250 Kilograms or part thereof above 500 kilograms. |
| (0) Exceeding 2000 Kilograms but not exceeding 4000 Kilograms registered laden weight. | Rs. 240-00 plus Rs. 25-00 for every additional 250 Kilograms or part thereof above 2000 Kilograms. |
| (d) Exceeding 4000 Kilograms but not exceeding 8000 Kilograms registered laden weight. | Rs. 420-00 plus Rs. 30-00 for every additional 250 Kilograms or part thereof above 8000 Kilograms. |

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(e) Exceeding 8000 Kilograms laden weight.

Rs. 990-00 plus Re. 40-00 for
every additional 250
Kilograms or part thereof
above 8000 Kilograms:

Provided that where a trailer is fitted with solid tyres there shall be a surcharge per annum of 12.5% of the amount payable under clause (a) or (b) or (c) or (d) or (e) above, as the case may be for such trailer.

THE SIKKIM MOTOR VEHICLES TAXATION (AMENDMENT)

ACT, 1988

(ACT No. 11 of 1988)

AN ACT

[29. 8. 1988]

further to amend the Sikkim Motor Vehicles Taxation Act, 1982.

Be it enacted by the Legislature of Sikkim in the Thirty-ninth Year of the Republic of India as follows:

1. (1) This Act may be called the Sikkim Motor Vehicles Taxation (Amendment) Act, 1988.

Short title and commencement

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

2. In the Schedule to the Sikkim Motor Vehicles Taxation Act, 1982 in paragraph B, in sub-paragraph II, for clauses (a) and (b) and the entries relating thereto. the following clauses and entries shall be substituted, namely:

*Amendment of
The
Schedule.*

* (a) not more than 4

3 Wheelers..... Rupees 130.00

4 Wheelers..... Rupees 195.00

(b) More than 4..... Rupees 390.00 plus Rupees 39.00 for every
additional seat beyond 5."

THE SIKKIM MOTOR VEHICLES TAXATION (AMENDMENT) ACT, 1990

(Act No.6 of 1990)

AN ACT

[20-9-1990]

further to amend the Sikkim Motor Vehicles Taxation Act,
1982.

Be it enacted by the Legislative Assembly of Sikkim in the Forty-first Year of the Republic of India as follows:-This Act may

1. be called the Sikkim Motor Vehicles Taxation (Amendment) Act, 1990.
2. In Section 2 of the Sikkim Motor Vehicles Taxation Act, 1982 (hereinafter referred to. as the principal Act), in clause (g), *for* the words and figure "the Sikkim Motor Vehicles Act, 1957" the words and figure "the Motor Vehicles Act, 1988" shall be substituted.
3. In section 4 of the principal Act, in the second proviso to sub-section (2), *for* the words and figures "section 25 of the Motor Vehicles Act, 1939", the words and figures "section 43 of the Motor Vehicles Act, 1988", shall be substituted.
4. In section 5 of the principal Act, for the words and figure "the Sikkim Motor Vehicles Act, 1957", the words and figure "the Motor Vehicles Act, 1988", shall be substituted.
5. In section 14 of the principal Act, *for the words and* figure "the Sikkim Motor Vehicles Act, 1957" the words and figure "the Motor Vehicles Act, 1988" shall be substituted.
6. In the principal Act, after section 15, the following new section shall be inserted, namely:

(1)"15A. Compounding of Offences.- The Taxation Officer may, either before or after the institution of proceeding *for* any offence punishable under clause (a) of section 13, accept *from* any person charged with such offence by way of composition thereof such sum of money *for* such period of time the tax or additional tax has remained unpaid, as the State Government may, by notification, specify.

(2) On payment by such person of such sum together with the Amount of tax or additional tax, if any. due, such person, if in custody, shall be set at liberty and if any proceeding in any criminal court have been instituted against such person in respect of the offence, the composition shall be deemed to. amount to. an acquittal and no. further criminal proceedings shall, be taken against such person in respect of such offence."

7. In the Schedule to the principal Act, in paragraph C, for the word "private", the word "goods" shall be substituted.

*Amendment of the
Schedule.*

SIKKIM

GOVERNMENT



GAZETTE

EXTRAORDINARY
PUBLISHED BY AUTHORITY

Gangtok

Thursday 26th February, 2004

No. 68

GOVERNMENT OF SIKKIM
LAW DEPARTMENT
GANGTOK

No. 3/LD/P/2004

Dated: 25.02.2004.

NOTIFICATION

The following Act of the Sikkim Legislative Assembly having received the assent of the Governor on 18th day of February is hereby published for general information:-

THE SIKKIM MOTOR VEHICLES TAXATION (AMENDMENT) ACT, 2004
(ACT NO. 3 OF 2004)
AN
ACT

further to amend the Sikkim Motor Vehicle Taxation Act, 1982.

BE it enacted by the Legislature of Sikkim in the Fifty-fifth Year of the Republic of India as follows:-

*Short title,
extent and
commencement.*

- (1) This Act may be called the Sikkim Motor Vehicles Taxation (Amendment) Act, 2004.
- (2) It extends to the whole of Sikkim.
- (3) It shall come into force on the date of its publication in the Official Gazette.

*Amendment of
Section 4.*

- In the Sikkim Motor Vehicles Taxation Act, 1982, after sub-section (4) of section 4, the following sub-section shall be inserted, namely:-

"(5) The taxes for all categories of motor vehicles shall be paid within a grace period of 15 (fifteen days) from the date on which taxes become payable. The penalty shall be imposed after the expiry of the grace period. The grace period shall be 15 (fifteen) calendar days (not working days) after the expiry date of the previous taxes paid. If the last date of the grace period is a Sunday or a public holiday, all taxes shall be accepted without penalty on the next working day. The penalty imposed shall be as under:-

 - After the expiry of 15 days (grace period) the penalty payable shall be 50% on the total tax amount.
 - After the expiry of 30 days the penalty payable shall be 100% on the total tax amount.

By Order.

T.D. RINZING
Secretary to the Govt, of Sikkim,
Law Department.
F. No. 16(82)LD/2003.

“The State Government may by notification in the Official Gazette from time to time increase the rate of tax specified in Schedule I:

Provided that such increase shall not exceed in aggregate fifty percent of the rate specified in Schedule I of the Act in one year”;

(2) after sub-section (1-A), the following sub-section shall be inserted, namely: -

“(1-B) An additional tax at the rate specified in Schedule II shall be imposed on new registration. Additional Tax shall also be applicable to vehicles registered in other states and brought into Sikkim for registration. Vehicles already registered in Sikkim and brought for change of ownership and allotment of new registration number is exempted from paying additional tax.”

Amendment of Schedule

3 In the said Act, for the existing Schedule, the following Schedule shall be substituted, namely: -

“SCHEDULE- I
(see section 4)

Sl. No	Description of motor vehicles	Rate of tax payable for one year
1	Vehicles for carrying passengers not plying for hire or reward:-	
	(1). Motor cycle and motor cycle combinations:	
	a) engine capacity upto 80 cc	Rs. 200
	b) engine capacity from 81cc to 170cc	Rs. 400
	c) engine capacity from 171cc to 250cc	Rs. 500
	d) engine capacity above 250 cc	Rs. 700
	(2). Motor cars:-	
	a) engine capacity upto 900cc	Rs. 2000
	b) engine capacity - 901cc to 1490	Rs. 2500
	c) engine capacity – 1491cc to 1990cc	Rs. 3500
	d) engine capacity - 1991cc to 2490cc	Rs. 4500
	e) engine capacity – 2491cc and above	Rs. 6000
	(3). Omnibus registered as non transport vehicle:	
	a) with seating capacity upto 10	Rs. 2500
	b) with seating capacity beyond 10	Rs. 2500 plus Rs. 200 for each additional seat beyond 10
	(4). Omnibus registered as educational institute bus:	
	a) with seating capacity upto 10	Rs. 2000
	b) with seating capacity beyond 10	Rs. 2000 plus Rs. 200 for each

additional seat beyond 10

- 2 **Vehicles for carrying passengers plying for hire or reward:**
(increase in tax will ultimate impact to common people)
- (1). Stage carriages:**
- a) for maxicab, each seat based on seating capacity noted in the registration certificate. Provided that the maxi cab shall have a stage carriage permit duly issued by the concerned Transport Authority. Rs. 250
 - b) for other vehicles, each seat based on the seating capacity noted in the registration certificate. Rs. 200
- (2). Contract carriages (including those owned by motor training schools):**
- a) seating capacity upto 4 seats:
 - i) for three wheelers Rs. 300
 - ii) for meter taxi Rs. 700
 - iii) for vehicle other than meter taxi. Rs. 850
 - b) seating capacity more than 4 seats:
 - i) meter taxi upto 5 seats Rs. 900
 - ii) other than meter taxi. Rs. 1200
for five seats plus Rs. 250 for each additional seat beyond five
- 3 Vehicle for transport of goods.
- a) Upto 500 kgs GVW (gross vehicle weight) Rs. 1000
 - b) Exceeding 500 kgs but not exceeding 2000 kgs GVW Rs. 1000 plus Rs. 110 for every additional 250 kgs or part thereof above 500 kgs
 - c) Exceeding 2000 kgs but not exceeding 4000 kgs GVW Rs. 1620 plus Rs.130 for every additional 250 kgs or part thereof above 2000 kgs
 - d) Exceeding 4000 kgs but not exceeding 8000 kgs GVW Rs 2660 plus Rs 85 for every additional 250 kgs or part thereof above 4000 kgs.
 - e) Exceeding 8000 kgs GVW Rs. 4020 plus Rs. 110 for every additional 250 kgs or pert thereof above 8000 kgs
- 4 Tractors not used solely for agricultural purposes, cranes, breakdown vans, forklift, vehicles / trailers fitted with equipment like rig/ generator/ compressor, tower-wagon, tree trimming vehicles, mobile carne, audio visual van, earth

moving vehicles, chassis and any other vehicle not specified elsewhere in this schedule:-

a) Upto 500 kgs unladen weight.	Rs. 500
b) Exceeding 500 kgs but not exceeding 2000 kgs unladen weight.	Rs. 500 plus Rs. 120 for every additional 250 kgs or part thereof above 500 kgs.
c) Exceeding 2000 kgs but not exceeding 4000 kgs unladen weight.	Rs. 1220 plus Rs. 125 for every additional 250 kgs or part thereof above 2000 kg
d) Exceeding 4000 kgs but not exceeding 8000 kgs unladen weight.	Rs. 2220 plus Rs 290 for every additional 250 kgs or part thereof above 4000 kgs
e) Exceeding 8000 kgs unladen weight.	Rs. 6860 plus Rs 320 for every additional 250 kgs or part thereof above 8000 kgs.
5 Trailers.	
a) Upto 1000 kgs GVW (gross vehicle weight)	Rs. 500
b) Exceeding 1000 kgs but not exceeding 2000	Rs. 500 plus Rs. 50 for every additional 250 kgs or part thereof above 1000 kgs
c) Exceeding 2000 kgs but not exceeding 4000	Rs. 700 plus Rs. 80 for every additional 250 kgs or part thereof above 2000 kgs
d) Exceeding 4000 kgs but not exceeding 8000	Rs. 1340 plus Rs. 150 for every additional 250 kgs or part thereof above 4000 kgs
e) Exceeding 8000 kgs gross vehicle weight	Rs. 3740 plus Rs. 200 for every additional 250 kgs or part thereof above 8000 kgs
6 Luxury Tourist Vehicle (Motor cab):	
a) Seating capacity of 4 persons including driver	Rs. 3250
b) Seating capacity beyond 4 and up to 7 persons including driver	Rs. 3250 for 4 plus Rs. 250 for every additional seat up to 7 including driver
7 Ambulance	
a) Engine capacity upto 900cc	Rs. 1500
b) Engine capacity - 901cc to 1490cc	Rs. 2000
c) Engine capacity – 1491cc and 2200cc	Rs. 2500
e) Engine capacity – 2201cc to 3000cc	Rs. 3000
f) Engine capacity – 3001 and above	Rs. 3500"

Insertion of Schedule II 4 In the said Act, after Schedule I, the following Schedule II shall be inserted, namely: -

"SCHEDULE- II

1. **Additional tax for new registration:**

- | | | |
|---|---|--|
| (a) Vehicles costing less than Rs. 4 lakhs | - | 5 percent of the cost of the vehicles as per invoice |
| (b) Vehicles costing between Rs. 4 lakhs and Rs. 10 lakhs | - | 6 percent of the cost of the vehicle as per invoice. |
| (c) Vehicles costing more than Rs. 10 lakhs | - | 8 percent of the cost of the vehicle as per invoice. |

2. **Light Motor Vehicle (Government and public sector undertaking):**

3. Additional tax for new registration:

- | | | |
|---|---|--|
| (a) Vehicles costing less than Rs. 4 lakhs | : | No additional tax |
| (b) Vehicles costing between Rs. 4 lakhs and Rs. 10 lakhs | : | 1 Percent of the cost of the vehicle as per invoice |
| (c) Vehicles costing more than Rs. 10 lakhs | : | 5 percent of the cost of the vehicle as per invoice. |

4. **Light Motor Vehicle (Commercial /Taxis)**

Additional tax for new registration:

- | | | |
|-----------------|---|---|
| (a) All vehicle | : | 2 percent of the cost of the vehicle as per invoice |
|-----------------|---|---|

5. **Goods Vehicle (Light /Medium/ Heavy Goods)**

Additional tax for new registration : 2 percent of the cost of the vehicle as per invoice.

6. **Stage Carriage (Buses)**

Additional tax for new registration : 2 percent of the cost of the vehicle as per invoice.

7. **Educational Institute Buses.**

Additional tax for new registration : 1 percent of the cost of the vehicle as per invoice.

8. **Private Service Vehicles (Omni bus registered as non commercial vehicle)**

Additional tax for new registration : 5 percent of the cost of the vehicle as per invoice.

9. **Tractors /Trailers /Cranes /Other equipments**

Additional tax for new registration : 3 percent of the cost of the vehicle as per invoice.

10. **Ambulance/ Fire tenders / Public Utility Vehicles**

Additional tax for new registration : 1 percent of the cost of the vehicle as per invoice.

Additional tax will also be applicable to vehicle registered in other States and brought into Sikkim for registration. Valuation of the vehicle is will be as per the Government Notification. However it will not be applicable to vehicles already registered in Sikkim and brought for change of ownership and allotment of new registration number.”

**(R.K.Purkayastha)SSJS
L.R-cum-Secretary,
Law Department
File No. 16(82)/LD/P/11.**

SIKKIM



GOVERNMENT

GAZETTE

EXTRAORDINARY
PUBLISHED BY AUTHORITY

Gangtok

Thursday 08th October, 2020

No. 235

GOVERNMENT OF SIKKIM
LAW DEPARTMENT
GANGTOK

No. 17/LD/2020

Dated: 07.10.2020

NOTIFICATION

The following Act passed by the Sikkim Legislative Assembly and having received assent of the Governor on 21st day of September, 2020 is hereby published for general information :-

THE SIKKIM MOTOR VEHICLES TAXATION (AMENDMENT) ACT, 2020 ACT NO. 17 OF 2020

AN

ACT

further to amend the Sikkim Motor Vehicles Taxation Act, 1982.

Be it enacted by the Legislature of Sikkim in the Seventy-first Year of the Republic of India as follows :-

- Short title, extent and commencement
1. (1) This Act may be called the Sikkim Motor Vehicles Taxation (Amendment) Act, 2020.
(2) It extends to the whole of Sikkim.
(3) It shall come into force on the date of its publication in the Official Gazette.
- Amendment of Section 4
2. In the Sikkim Motor Vehicles Taxation Act, 1982, in sub-Section (2) of section 4, in the existing first proviso, after the words "as per the rates specified in the Scheduled I", as appearing in the last line, the following words shall be inserted, namely :-
" The owner of the Motor Vehicle who pays onetime tax for 5 (five) years shall be given a rebate of 20%".

Jagat B. Rai (SSJS)
L.R-cum-Secretary
Law Department