



**The Uttar Pradesh Motor Gadi (Mal-Kar) Adhiniyam, 1964**  
Act 15 of 1964

**Keyword(s):**

**Agricultural Produce, Goods Vehicle, Operator, Private Goods Vehicle, Public Goods Vehicle, Tax, Tax Officer, Articulated Vehicle, Motor Cab, Motor Car, Motor Vehicle, Trailer, Permit**

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**THE UTTAR PRADESH MOTOR GADI (MAL-KAR)  
ADHINIYAM, 1964\***

[U. P. ACT No. XV OF 1964]

[Authoritative English Text† of the Uttar Pradesh Motor Gadi  
(Mal-Kar) Adhiniyam, 1964]

AN  
ACT

to provide for the levy of tax on goods carried by certain  
classes of motor vehicles in the State of Uttar Pradesh.

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

1. (1) This Act may be called the Uttar Pradesh Motor Gadi  
(Mal-Kar) Adhiniyam, 1964.

Short title,  
extent and  
commencement.

(2) It extends to the whole of Uttar Pradesh.

(3) This section and sections 2 and 32 shall come into force  
atonce and the remaining provisions shall come into force on such  
date or dates as the State Government may, by notification in the  
*Gazette*, appoint, and different dates may be appointed for  
different provisions of this Act.

2. In this Act, unless the context otherwise requires—

Definitions.

(a) 'agricultural produce' means sugarcane, edible  
oilseeds, and such other produce as the State Government  
may, by notification in the *Gazette*, specify in this behalf ;

(b) 'goods' includes livestock, but does not include—

(i) dead bodies of human beings ;

(ii) the personal luggage of passengers travelling  
in the motor vehicle by which it is carried, where no  
freight for its carriage is charged by the operator ;

(iii) mail bags as defined in the Indian Post Office  
Act, 1898 ;

(iv) goods consigned to a railway for transport where  
such goods are carried by motor vehicles owned by  
the railway or where such carriage is arranged by  
the railway by ancillary road services as part of an  
integrated rail movement between two railway stations;

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(\*For statement of Objects and Reasons, please see *Uttar Pradesh Gazette  
(Extraordinary)*, dated April 15, 1964).

(Passed in Hindi by the Uttar Pradesh Legislative Assembly on May 5, 1964  
and by the Uttar Pradesh Legislative Council on May 8, 1964).

†(Received the Assent of the President on July 2, 1964 under Article 201,  
of the Constitution of India and was published in the *Uttar Pradesh Gazette  
Extraordinary*, dated July 10, 1964).

- (v) foodgrains ;
- (vi) cattle-fodder, including cotton-seeds, oil-cakes and other concentrates ;
- (vii) milk and milk powder ;
- (viii) manure and fertilizers ;
- (ix) insecticides ;
- (x) ploughs and such other implements of husbandry as the State Government may, by notification in the *Gazette*, specify in this behalf ;
- (xi) agricultural produce, where it is carried in an articulated vehicle or any other tractor-trailer combination belonging to the owner of such produce ;
- (xii) articles which are the property of the Central Government or the State Government ;
- (xiii) goods in transit in the course of export out of the territory of India ; or
- (xiv) tools and equipments ordinarily used in connection with the operation of the vehicle ;

(c) 'goods vehicle' means a public goods vehicle or a private goods vehicle ;

(d) 'operator' means any person whose name is entered in the permit in respect of the goods vehicle as the holder thereof ; and when there is no such permit, the person in whose name the vehicle is registered under the Motor Vehicles Act, 1939 ; and includes in sections 20 and 23 any person for the time being in charge of the goods vehicle ;

(e) 'prescribed' means prescribed by rules made under this Act ;

(f) 'private goods vehicle' means any motor vehicle, not being a public goods vehicle, constructed or adapted for use for the carriage of goods, or any motor vehicle not so constructed or adapted when used for the carriage of goods, solely or in addition to passengers, such goods being the property of the owner or operator of such vehicle and the carriage of which is necessary for the purpose of the business, not being the business of providing transport, of such owner or operator or a vehicle used for any of the purposes specified in sub-section (2) of section 42 of the Motor Vehicles Act, 1939, and includes a trailer, but does not include—

- (i) a motor car ; or
- (ii) such motor vehicle as is owned by a local authority or Government ;

(g) 'public goods vehicle' means any motor vehicle constructed or adapted for use for the carriage of goods, or any motor vehicle not so constructed or adapted when used for the carriage of goods, solely or in addition to passengers, for hire or reward, and includes a trailer, but does not include a motor cab ;

(h) 'the State' means the State of Uttar Pradesh ;

(i) 'tax' means the tax levied under this Act and includes a lump sum paid or agreed to be paid under section 9 ;

(j) 'Tax Officer' means such officer as the State Government may, by notification in the *Gazette*, appoint to be the Tax Officer for the whole State or for any area or areas thereof for the purposes of this Act, and includes a Tax Officer appointed under the Uttar Pradesh Motor Gadi (Yatri-Kar) Adhiniyam, 1962 ; provided that the State Government may appoint more than one Officer to be Tax Officer for the whole State or for any area thereof; and

(k) the expressions 'articulated vehicle', 'motor cab', 'motor car', 'motor vehicle' 'trailer' and 'permit' shall have the meanings assigned to them in the Motor Vehicles Act, 1939.

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no.  
VIII  
of  
1962.

Act  
no.  
IV of  
1939.

3. (1) Subject to the provisions of this Act, there shall, from and after the coming into force of this section, be levied and paid to the State Government a tax on all goods carried by road in a public goods vehicle at a rate equivalent to five per cent of the freight payable for such carriage of goods in the State :

Levy of tax on  
goods carried by  
public goods  
vehicles.

*Explanation I*—Where goods are carried by a public goods vehicle from or to any place outside the State, an amount bearing the same proportion to the total freight payable as the distance within the State bears to the total distance to which goods are carried by such vehicle shall be deemed to be the freight payable for the carriage of goods in the State.

*Explanation II*—Where no freight is payable or the freight payable is less than the amount calculated at such rates as may be fixed by the State Government from time to time, which shall not be more than eighty per cent of the maximum rates of freight fixed under the Motor Vehicles Act, 1939 or under any other law for the time being in force, the amount so calculated shall be deemed to be the freight payable.

(2) Except in the case of agricultural produce, minerals, mineral ores and petroleum goods, the State Government may, by notification in the *Gazette*, increase the rate of tax leviable under sub-section (1), but not so as to exceed fifteen per cent of the freight referred to in that sub-section.

4. (1) Subject to the provisions of this Act, there shall, from and after the coming into force of this section, be levied and paid to the State Government a tax on all goods carried by road in a private goods vehicle in the State at a rate equivalent to five per cent of the amount of freight calculated at such rates as may be fixed by the State Government from time to time, which shall not be more than seventy-five per cent of the maximum rate of freights fixed for public carriers under the Motor Vehicles Act, 1939 or under any other law for the time being in force.

Levy of tax on  
goods carried by  
private goods vehi-  
cles.

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no.  
IV of  
1939.

(2) Except in the case of agricultural produce, minerals, mineral ores and petroleum goods, the State Government may, by notification in the *Gazette*, increase the rate of tax leviable

under sub-section (1) but not so as to exceed fifteen per cent of the amount calculated at seventy-five per cent of maximum rate of freights referred to in that sub-section.

Rounding off of figures.

5. In computing the amount of tax a fraction of a rupee less than five naye paise or which is not a multiple of five naye paise shall be rounded off to five naye paise or to the next higher multiple of five naye paise, as the case may be.

Tax in cases of reciprocal agreements with other States.

6. Notwithstanding anything contained in this Act, where any reciprocal agreement relating to taxation of goods carried by road is entered into between the Government of Uttar Pradesh and any other State Government, the levy and payment of the tax shall be in accordance with the terms and conditions of such reciprocal agreement:

Provided that the tax so levied shall not exceed the tax which would have otherwise been levied under this Act.

Exemption from tax.

7. The State Government may, by order notified in the *Gazette*, and subject to such conditions, if any, and for such period, as may be specified in the order—

(a) exempt totally or partially from the levy of tax any goods carried for the defence of India or for an educational, medical, philanthropic or other public purpose ;

(b) exempt from the operation of all or any of the provisions of sections 10, 19, 20, 21, 22 and clause (c) of sub-section (1) of section 26 ;

(i) a goods vehicle plying on an inter-State route ;

(ii) a goods vehicle in respect of which an agreement for the acceptance of a lump sum in lieu of the amount of tax has been arrived at under section 9.

Collection of tax.

8. Save as otherwise provided by this Act—

(a) the tax levied in respect of goods carried by a public goods vehicle shall be collected from the consignor of the goods by the operator of the vehicle and paid to the State Government in the prescribed manner ; and

(b) the tax levied in respect of goods carried by a private goods vehicle shall be paid by the operator to the State Government in the prescribed manner .

Lump sum agreement.

9. Notwithstanding anything contained elsewhere in this Act, the State Government or any officer authorised by it in this behalf may agree to accept a lump sum in lieu of the amount of tax that may be payable, for such period as may be agreed upon, by the operator to the State Government :

Provided that any change in the rate of tax which may come into force after the date of an agreement shall have the effect of making a proportionate change in the lump sum agreed upon in relation to that part of the period of agreement during which the changed rate remains in force:

*Explanation*—For the purposes of this section, “change in the rate of tax” includes change in the rates fixed by the State Government under Explanation II to sub-section (1) of section 3 or under sub-section (1) of section 4, as the case may be.

10. (1) The operator shall in respect of every goods vehicle held by him submit to the Tax Officer or the prescribed authority a return in such form and manner and at such intervals, as may be prescribed ;

Submission of returns.

(2) If an operator fails to submit a return within the time allowed under this Act, the Tax Officer may, after allowing the operator an opportunity of submitting a written explanation, direct that such operator shall by way of penalty pay in addition to the amount of tax payable by him, a sum not exceeding ten rupees in respect of each goods vehicle for every day of default:

Provided that the penalty so directed to be paid shall not exceed one hundred rupees per goods vehicle.

11. The tax payable for any month in accordance with the returns submitted under section 10 shall be paid by the operator into a Government treasury or to such authority and within such time as may be prescribed, and the receipt evidencing the payment forwarded to the Tax Officer or the prescribed authority on or before such date as may be prescribed.

Tax to be paid every month into Government treasury.

12. (1) If the Tax Officer is satisfied on the material before him that the return under section 10 is correct and complete, he shall accordingly assess the amount of tax payable by the operator in respect of the period to which the return relates.

Assessment of tax.

(2) Where no return has been submitted by the operator in respect of a goods vehicle for any month or portion thereof, or where the return submitted by the operator in respect of any goods vehicle for any month or portion thereof appears to the Tax Officer to be incorrect or incomplete, he shall, after giving the operator a reasonable opportunity, in the former case of making this representation, and in the latter case of establishing the correctness and completeness of the return submitted by him, assess the amount of tax payable by the operator to the State Government for such month or portion thereof.

(3) The amount assessed under sub-section (2) or the balance thereof, as the case may be, shall be paid by the operator into a Government treasury or to such authority as may be prescribed and the receipt evidencing the payment forwarded to the Tax Officer or the prescribed authority within thirty days of such assessment.

13. If for any reason the whole or any portion of tax leviable under this Act in respect of any month has escaped assessment, the Tax Officer may, at any time within three years from the expiry of that month, assess the tax which has escaped assessment after issuing a notice to the operator and making such enquiry as such officer may consider necessary:

Escaped assessment.

Penalty for non-payment of tax.

14. Where the whole or any portion of tax payable to the State Government in respect of any goods vehicle for any month or portion thereof in pursuance of the provisions of the foregoing sections has not been paid in time, the Tax Officer may, after allowing the operator an opportunity to show cause against the proposed action, levy, in addition to the tax so payable, a penalty not exceeding twenty-five per cent of the amount of tax so payable.

Recovery of arrears of tax and penalty.

15. (1) Arrears of any tax or penalty imposed under this Act shall be recoverable as arrears of land revenue.

(2) The tax shall be the first charge on the goods vehicle in respect of which it is due as also on its accessories.

Prohibition of plying of goods vehicle without payment of tax, etc.

16. (1) A goods vehicle shall not be used in any public place in the State in case any tax or penalty payable in respect thereof remains unpaid for more than fifteen days after it has become payable under this Act or any rule or order made thereunder, until the whole of such tax or penalty, as the case may be, has been paid :

Provided that where an appeal against any assessment of tax or imposition of penalty is pending, the appellate authority may, for reasons to be recorded, exempt a goods vehicle from the operation of this provision for such period as may be specified by it.

(2) Any goods vehicle used in contravention of the provisions of sub-section (1) may be seized by the Tax Officer and detained until the whole tax or penalty, as the case may be, has been paid.

Refund.

17. The prescribed authority shall in the prescribed manner refund to an operator applying, in this behalf any amount of tax or penalty paid by such operator in excess of the amount found due from him under this Act.

Appeals.

18. (1) The State Government shall appoint an appellate authority for the whole State.

(2) An appeal shall lie to the appellate authority against—

(a) a direction for the payment of penalty under sub-section (2) of section 10 ;

(b) an order of assessment of tax passed by a Tax Officer ;  
and

(c) the levy of penalty under section 14 :

Provided that no appeal shall be entertained by the appellate authority unless it is satisfied that the amount of tax and penalty assessed has been paid ;

Provided further that the appellate authority, if satisfied that an operator is unable to pay the tax assessed, may, for reasons to be recorded in writing, entertain an appeal without such tax and penalty having been paid or on such terms as it thinks fit.

(3) An appeal shall be made within sixty days from the date of the order appealed against :

Provided that this period may, for good cause shown, be extended by the appellate authority.

(4) The appellate authority may, after giving the appellant an opportunity of being heard, pass such orders as it thinks fit.

(5) Every order passed on appeal under this section shall be final.

19. (1) A registration certificate shall on payment of a fee of rupees two per goods vehicle be granted in the prescribed manner to an operator applying therefor to the prescribed authority.

Grant of registration certificate.

(2) Every such registration certificate shall be valid without renewal until it is cancelled or suspended.

Act  
no. IV  
of  
1939.

(3) No registration certificate shall be granted in respect of a goods vehicle which has not been registered under the Motor Vehicles Act, 1939 and if any such registration under that Act is suspended or cancelled, the registration certificate granted under this Act in respect of the goods vehicle shall be deemed to have been suspended or cancelled, as the case may be.

(4) If an operator who has been granted a registration certificate under sub-section (1), transfers, discontinues or closes his business, he shall inform the prescribed authority within thirty days of his doing so and the said authority shall cancel the registration certificate from the date of such transfer, discontinuance or closure of business.

(5) (a) On the death of an operator any person succeeding to the possession of the goods vehicle shall inform the prescribed authority of the death of the operator within a period of sixty days from such death.

(b) The prescribed authority shall thereupon transfer the certificate to the person succeeding to the possession of the goods vehicle.

(6) When an operator transfers a goods vehicle, the transferee shall, without prejudice to the liability of the transferor in that behalf, pay the tax and the penalty, if any, remaining unpaid by the transferor up to the date of transfer as if he was the registered operator and the transferee shall not ply the said goods vehicle without obtaining a fresh registration certificate.



Prohibition of  
plying goods  
vehicle without  
registration certi-  
ficate.

20. No operator shall ply a goods vehicle in the State unless he is in possession of a valid registration certificate under this Act in respect of the vehicle, or, pending the grant of such certificate, of a receipt indicating that an application for registration certificate in respect of the vehicle has been made and the fee therefor has been paid.

Maintenance of  
accounts and  
registers.

21. Every operator liable to pay tax shall keep and maintain accounts and registers in such form and manner as may be prescribed in respect of his goods vehicle specifying the goods carried therein and the freight and tax, if any, collected in respect thereof.

Supply of  
statements, etc.

22. Every operator shall furnish to the prescribed authority in respect of his goods vehicle such statements and other information, within such time and in such manner as the prescribed authority may by general or special order specify.

Prohibition of  
carriage of  
goods.

23. (1) Save as otherwise provided by or under this Act, no goods shall be carried or allowed by the operator to be carried in the State in a public goods vehicle unless a receipt in the prescribed form has been issued therefor to the consignor of the goods and a copy thereof has been delivered to the driver of the vehicle carrying the goods.

(2) The driver of the public goods vehicle shall while carrying the goods in the vehicle, keep with him the copy referred to in sub-section (1) and such other papers or records as may be prescribed, and shall produce the same when directed by the prescribed authority to do so under sub-section (1) of section 24.

Power of entry,  
inspection and  
search, etc.

24. (1) The driver of a goods vehicle shall cause the vehicle to stop or remain stationary when so required by a prescribed authority in order to enable it to check and verify the documents and records required to be kept on the vehicle and to carry out any other duty imposed on such authority by or under this Act.

(2) When a gazetted officer of the State Government authorised by it in this behalf has reasonable grounds to suspect that a goods vehicle is carrying more goods than those specified in the records kept on the vehicle, he may require the driver and any other person in charge of the vehicle to take it to the nearest available weigh-bridge for the purpose of weighment and the driver and such other person, if any, shall comply with the order :

Provided that no such vehicle shall be ordered to be taken to a place more than twenty kilometres from its route and a record of the action taken under this sub-section shall be maintained in such form and manner as may be prescribed.

(3) The prescribed authority may, when it thinks it necessary for the purpose of assessment or for verifying whether the provisions of this Act or any rules framed thereunder are being complied with, enter, inspect or search any place ordinarily used by the operator for keeping a goods vehicle or for keeping books of account or other records of his business, and may counter-sign any document or may take or cause to be taken any copy or extract from any accounts or documents.

Act V of 1898. (4) All searches under sub-section (3) shall be made in accordance with the provisions of the Code of Criminal Procedure, 1898.

(5) Any officer or authority acting under any of the foregoing sub-sections may also seize any document, and when a document is so seized a receipt therefor shall be issued to the person from whose possession the document is seized.

(6) The prescribed authority acting under sub-section (1) shall wear such uniform or other distinguishing insignia as may be prescribed.

25. The Tax Officer or the appellate authority acting under this Act shall, for the purpose of making an assessment or disposal of an appeal, as the case may be, have the same powers as are vested in a court under the Code of Civil Procedure, 1908, while trying a suit, in respect of the following matters, namely—

Power to take evidence, etc.

- (a) enforcing attendance on any person ;
- (b) examining any person on oath or affirmation ;
- (c) compelling the production of any document ; and
- (d) issuing commission for the examination of any witness or accounts ;

Act no. V of 1908.

and any proceeding before such officer or authority relating to such assessment or appeal shall be a "judicial proceeding" within the meaning of sections 193 and 228, and also for the purposes of section 196 of the Indian Penal Code.

Act no. VI of 1860.

26. (1) Whoever—

(a) fraudulently evades or allows to be evaded the payment of any dues under this Act ; or

Offences and punishment.

(b) wilfully fails to furnish in due time any statement, return, or information required by or under this Act ; or

(c) carries or allows to be carried any goods in a goods vehicle without possessing a registration certificate or the receipt referred to in section 20 ; or

(d) fraudulently makes or allows to be made any wrong entry in, or fraudulently omits or allows to be omitted any entry from a statement submitted or any account book or register maintained by him in pursuance of the provisions of this Act ; or

(e) obstructs any officer from making entry, inspection or search or performing any other function under section 24 ; or

(f) contravenes any other provision of this Act or any rule made thereunder or any order or direction issued under this Act or the said rules,

shall on conviction be liable to a fine which may extend to five hundred rupees and when the offence is a continuing one to a further fine not exceeding twenty-five rupees for each day during which the offence continues after the first conviction.

(2) Whoever having been convicted of an offence under this Act, commits an offence under this Act, shall, for every such subsequent offence; be liable to a fine which may extend to one thousand rupees and when the offence is a continuing one to further fine as stated in sub-section (1).

Cognizance of offences. 27. No court shall take cognizance of any offence under this Act 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.

Offence by companies. 28. (1) When an offence under this Act has been committed by a company, every person who, at the time the offence was committed, was in charge of, and was responsible to, the company, for the conduct of the business of the company, as well as the company shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly :

Provided that nothing contained in this sub-section shall render any such person liable to any punishment provided in this Act if he proves that the offence was committed without his knowledge or that he exercised all due diligence to prevent the commission of such offence.

(2) Notwithstanding anything contained in sub-section (1), where an offence under this Act has been committed by a company and it is proved that the offence has been committed with the consent or connivance or is attributable to any neglect on the part of any director, manager, secretary or other officer of the company, such director, manager, secretary or other officer shall also be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

*Explanation*—For the purposes of this section —

(a) “company” means a body corporate, and include a firm or other association of individuals, and

(b) “director” in relation to a firm, means a partner in the firm.

Power to compound offences. 29. (1) The prescribed authority may at any time accept from any person committing an offence punishable under section 26 by way of composition of such offence, a sum of money not exceeding one thousand rupees, or double the amount of tax involved, if any, whichever is greater.

(2) On payment of such sum of money as may be accepted 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 26 shall be taken against the offender in respect of the same offence and the said court shall discharge the accused.

Protection of action taken under this Act. 30. No suit or prosecution shall be instituted against any servant of the State Government for anything which is in good faith done or intended to be done under this Act or the rules made thereunder.

**31.** No suit shall lie in any Civil Court to set aside or modify any assessment made under this Act.

Bar of jurisdiction of Civil Courts.

**32.** (1) The State Government may, by notification in the *Gazette*, make rules for carrying out the purposes of this Act.

Power to make rules.

(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) the manner in which the tax shall be collected by the operator of a public goods vehicles ;

(b) the manner of payment of tax or penalty under this Act ;

(c) the principles for determining the lump sum which may be accepted in lieu of the amount of the tax and the manner of payment thereof ;

(d) the form of return under section 10 and the manner in which and the intervals at which it shall be submitted ;

(e) the time within which and the authority to which tax shall be paid, and the date before which and the authority to which the receipt evidencing such payment shall be forwarded under section 11 ;

(f) the form of notice of demand and authority which shall issue the same ;

(g) the procedure relating to seizure and detention of a goods vehicle under sub-section (2) of section 16 ;

(h) the manner in which refund under section 17 shall be claimed and made ;

(i) the manner in which an appeal against any order under this Act may be made ;

(j) the manner of granting registration certificate under section 19 ;

(k) the form of accounts and registers under section 21 ;

(l) the form of receipts under section 23 ;

(m) the conditions under which goods may be carried by a public goods vehicle without a receipt required by section 23 ;

(n) the maintenance of records in respect of goods to be carried in a goods vehicle ;

(o) the uniform or insignia required by sub-section (6) of section 24 ;

(p) the procedure of taking of goods vehicle for the purposes of weighment and the form and manner in which the record relating thereto shall be maintained ;

(q) the procedure to be followed by any authority or officer in performance of any function under this Act ;

(r) the manner of service of notices and orders under this Act ; and

(s) any other matter for which rules are to be or may be made.

(3) All rules under this Act, shall so soon as may be after they are made, be laid before each House of the State Legislature while it is in session, for a total period of fourteen days in its one session, or more than one successive sessions and shall, unless some later date is appointed, take effect from the date of their publication in the *Gazette* subject to such modifications or annulments as the two Houses of the Legislature may agree to make, so however, that any such modification or annulment shall be without prejudice to anything previously done thereunder.