



The Uttar Pradesh Motor Vehicles Taxation (Amendment) Act, 1974

Act 14 of 1974

Keyword(s):

Additional Tax, Certificate of Registration, Goods Carriage, Limited Quantity of Load, Old Motor Vehicle, Operator, Owner, Passenger, Transport Vehicle

Amendments appended: 29 of 1978, 10 of 1985, 15 of 1987, 10 of 1992, 9 of 1995

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विधान सभा
(राजकीय प्रकाशन)
उत्तर प्रदेश, लखनऊ

THE UTTAR PRADESH MOTOR VEHICLES TAXATION
(AMENDMENT) ACT, 1974

[U. P. ACT No. 14 OF 1974]

[*Authoritative English Text of the Uttar Pradesh Motor Gadi Karadhan
(Sanshodhan) Adhiniyam, 1974.]

AN
ACT

further to amend the U. P. Motor Vehicles Taxation Act, 1935

IT IS HEREBY enacted in the Twenty-fifth Year of the Republic of India as follows :—

1. (1) This Act may be called the Uttar Pradesh Motor Vehicles Taxation (Amendment) Act, 1974.

Short title and commencement.

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

2. In the United Provinces Motor Vehicles Taxation Act, 1935, in section 5-A in sub-section (2), for the words "a week or part thereof" the words "every two weeks or part thereof" shall be substituted, and for the words "one-fifty-twoeth" the words "one twenty-sixth" shall be substituted.

Amendment of section 5-A of U. P. Act no. V of 1935.

*[For Statement of Objects and Reasons, please see *Uttar Pradesh Gazette (Extraordinary)* dated June 11, 1974.]

(Passed in Hindi by the Uttar Pradesh Legislative Assembly on June 12, 1974, and by the Uttar Pradesh Legislative Council on June 18, 1974.)

[Received the Assent of the Governor on June 26, 1974 under Article 200, of the Constitution of India and was published in the *Uttar Pradesh Gazette (Extraordinary)*, dated July-2, 1974.]

Price 5 Paise

160373

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15/78-29H

Cap. 2

विधान सभाकालय
(राजकीय प्रकाशन)
उत्तर प्रदेश, लखनऊ

उत्तर प्रदेश मोटर गाड़ी कराधान (संशोधन) अधिनियम, 1978
(उत्तर प्रदेश अधिनियम संख्या 29, 1978)

["भारत का संविधान" के अनुच्छेद 200 के अन्तर्गत राज्यपाल ने दिनांक 16 सितम्बर, 1978 ई० को अनुमति प्रदान की तथा उत्तर प्रदेशीय असाधारण गजट के विधायी परिशिष्ट के भाग 1-खण्ड (क) में दिनांक 18 सितम्बर, 1978 ई० को प्रकाशित हुआ।]

(उत्तर प्रदेश विधान सभा ने दिनांक 30 अगस्त, 1978 ई० तथा उत्तर प्रदेश विधान परिषद् ने दिनांक 9 सितम्बर, 1978 ई० की बैठक में स्वीकृत किया।)

संयुक्त प्रान्त मोटर गाड़ी कराधान अधिनियम, 1935 का अप्रति संशोधन करने के लिए
अधिनियम

भारत गणराज्य के उन्तीसवें वर्ष में निम्नलिखित अधिनियम बनाया जाता है :—

1—यह अधिनियम उत्तर प्रदेश मोटर गाड़ी कराधान (संशोधन) अधिनियम, 1978 कहा संक्षिप्त नाम
जायेगा।

Price 40 Paise

[उद्देश्य और कारणों के विवरण के लिए कृपया दिनांक 26 अगस्त, 1978 ई० का सरकारी असाधारण गजट के विधायी परिशिष्ट के भाग 3-खण्ड (क) देखिये।]

संयुक्त प्रान्त
अधिनियम संख्या 5
सन् 1935 की
धारा 4 का
संशोधन

2—संयुक्त प्रान्त मोटर गाड़ी कराधान अधिनियम, 1935 की, जिसे आगे मूल अधिनियम कहा गया है, धारा 4 में, स्पष्टीकरण में, खंड (ई) के स्थान पर निम्नलिखित खंड रख दिये जायेंगे, अर्थात्:—

“(ई) तीस सितम्बर, 1974 के पश्चात् किन्तु पहली अप्रैल, 1978 के पूर्व किसी अवधि के सम्बन्ध में देय कर का अवधारण करने के प्रयोजनों के लिए, उत्तर प्रदेश कराधान तथा भू-राजस्व विधि अधिनियम, 1975 के अध्याय 5 द्वारा यथाप्रतिस्थापित प्रथम अनुसूची से है ;

(एफ) पहली अप्रैल, 1978 को या उसके पश्चात् प्रारम्भ होने वाली किसी अवधि के सम्बन्ध में देय कर का अवधारण करने के प्रयोजनों के लिए उत्तर प्रदेश मोटर गाड़ी कराधान (संशोधन) अधिनियम, 1978 द्वारा यथाप्रतिस्थापित प्रथम अनुसूची से है ।”

3—मूल अधिनियम की प्रथम अनुसूची के स्थान पर निम्नलिखित अनुसूची रख दी जायगी, अर्थात्—

प्रथम अनुसूची के
स्थान पर नई अनु-
सूची का रखा
जाना

प्रथम अनुसूची
(धारा 4 देखिये)

अनुच्छेद	गाड़ी का विवरण	कर की वार्षिक दर
1	2	3
भाग 'क'		
परिवहन गाड़ियों से भिन्न अन्य गाड़ियां		₹ 0 १०
एक—	भार विहीन 406 किलोग्राम से अनधिक वजन वाली मोटर साइकिलें (जिसमें स्कूटर तथा आटो-साइकिलें सम्मिलित हैं) —	
	(क) मोटर बाइसिकिलें—	
	(1) 91 किलोग्राम से अनधिक वजन वाली, भार-विहीन ..	35.00
	(2) 91 किलोग्राम से अधिक वजन वाली, भार-विहीन ..	55.00
	(ख) तीन पहिये वाली मोटर-साइकिलें	55.00
	(ग) किसी ट्रेलर या पार्श्व गाड़ी (साइड कार) को खींचने के लिये प्रयोग की जाने वाली मोटर बाइसिकिलें या तीन पहिये वाली मोटर साइकिलें उपर्युक्त दरों के अतिरिक्त ।	7.00
दो—	केवल यात्रियों और हल्के वैयक्तिक सामान को ले जाने के लिए बनायी गयी और प्रयोग में लाई गयी गाड़ियां, जिनमें ड्राइवर को छोड़कर छः व्यक्तियों से अधिक व्यक्तियों के बैठने का स्थान हो (मोटर साइकिलों सहित) और जिनका भार-विहीन वजन 406 किलोग्राम से अधिक हो—	
	(1) (क) 1,016 किलोग्राम से अनधिक वजन वाली, भार-विहीन ..	138.00
	(ख) 1,016 किलोग्राम से अधिक किन्तु 1,270 किलोग्राम से अनधिक वजन वाली, भार-विहीन	182.00
	(ग) 1,270 किलोग्राम से अधिक किन्तु 1,778 किलोग्राम से अनधिक वजन वाली, भार-विहीन	228.00
	(घ) 1,778 किलोग्राम से अधिक वजन वाली, भार-विहीन ..	275.00
	(2) इस अनुच्छेद के अन्तर्गत आने वाली गाड़ियों द्वारा खींचे जाने वाले ट्रेलर ..	31.00
तीन—	ड्राइवर को छोड़कर छः से अधिक व्यक्तियों को ले जाने के लिए बनाई गयी या प्रयोग के लिए अपनवाई गई 406 किलोग्राम से अधिक वजन वाली, भार-विहीन गाड़ियां, जिनमें मोटर साइकिलें भी सम्मिलित हैं :—	
	(एक) यदि उसमें पूर्ण रूप से वायवीय (न्यूमेटिक) टायर लगाये गये हों, और	
	(क) 1,016 किलोग्राम से अनधिक वजन वाली, भार-विहीन ..	201.00
	(ख) 1,016 किलोग्राम से अधिक किन्तु 1,778 किलोग्राम से अनधिक वजन वाली, भार-विहीन	344.00

1	2	3
		₹ 0 पै०
(ग)	1,778 किलोग्राम से अधिक किन्तु 2,540 किलोग्राम से अनधिक वजन वाली, भार-विहीन	454.00
(घ)	2,540 किलोग्राम से अधिक किन्तु 3,556 किलोग्राम से अधिक वजन वाली, भार-विहीन	663.06
(ङ)	3,556 किलोग्राम से अधिक किन्तु 5,080 किलोग्राम से अनधिक वजन वाली, भार-विहीन	854.06
(च)	5,080 किलोग्राम वजन से अधिक वजन वाली भार-विहीन, 5,080 किलोग्राम से अधिक प्रत्येक 1,016 किलोग्राम या उसके किसी भाग के लिए ..	354.06
(छ)	इस अनुच्छेद के अन्तर्गत आने वाली गाड़ियों द्वारा खींचे जाने वाले ट्रैलर—	
(क)	1,016 किलोग्राम से अनधिक भार ले जाने के लिए ..	237.00
(ख)	1,016 किलोग्राम से अधिक भार ले जाने के लिए ..	454.06
(दो)	यदि लचकीले टायर लगाये गये हों तो वायवीय टायर सहित उसी वजन (भार-विहीन) की गाड़ी के लिए वेय समुपयुक्त कर, और उस पर 33 1/3 प्रतिशत अतिरिक्त सहित ;	
(तीन)	यदि लचकीले टायर न लगाये गये हों तो वायवीय टायर सहित उसी वजन (भार-विहीन) की गाड़ी के लिए वेय समुपयुक्त कर और उस पर 66 2/3 प्रतिशत अतिरिक्त सहित :	

प्रतिबन्ध यह है कि इस भाग के अनुच्छेद एक, दो और तीन के सामने स्तम्भ 3 में विनिर्दिष्ट कर की दर में निम्न-लिखित स्वामियों के वर्गों के सिवाय मोटर गाड़ियों के सभी स्वामियों के सम्बन्ध में पचास प्रतिशत की वृद्धि होगी, अर्थात् :—

- (क) एकल व्यक्ति ;
- (ख) कोई म्युनिसिपल बोर्ड, नगर महापालिका, जिला परिषद्, नोटिफाइड एरिया कमेटी, टाउन एरिया कमेटी या क्षेत्र समिति ;
- (ग) किसी विधि के द्वारा या अधीन स्थापित कोई विश्वविद्यालय ;
- (घ) मान्यता प्राप्त कोई शिक्षा संस्था ;
- (ङ) कोई सार्वजनिक पूर्त न्यास ;
- (च) राज्य सरकार द्वारा इस निमित्त अधिसूचना द्वारा विनिर्दिष्ट सार्वजनिक प्रयोजनों के लिए मोटर गाड़ियों का प्रयोग करने वाले किसी अन्य वर्ग के व्यक्ति ।

भाग 'ख'

परिवहन गाड़ियां

चार— यात्रियों और यात्रियों के हल्के वैयक्तिक सामान को ले जाने के लिए किराये पर चलने वाली गाड़ियां—

(1)	ड्राइवर को छोड़कर तीन से अनधिक व्यक्तियों के बैठने के स्थान वाली ..	303.06
(2)	ड्राइवर को छोड़कर चार व्यक्तियों के बैठने के स्थान वाली ..	605.00
(3)	ड्राइवर को छोड़कर चार से अधिक किन्तु छः से अनधिक व्यक्तियों के बैठने के स्थान वाली—	
(क)	तीन पहियों वाली	605.06
(ख)	अन्य	757.00
(4)	ड्राइवर को छोड़कर छः व्यक्तियों से अधिक किन्तु बीस से अनधिक व्यक्तियों के बैठने के स्थान वाली प्रथम छः स्थानों के लिए ..	622.00
छः से अधिक प्रत्येक स्थान के लिए और बीस स्थानों तक इसके अतिरिक्त—		
(क)	यदि क श्रेणी के मार्ग पर प्रयोग के लिए अभिप्रेत हो ..	50.06
(ख)	यदि ख श्रेणी के मार्ग पर प्रयोग के लिए अभिप्रेत हो ..	33.06
(ग)	यदि ग श्रेणी के मार्ग पर प्रयोग के लिए अभिप्रेत हो ..	28.00

₹ 0 पैसे

(5) ड्राइवर को छोड़कर बीस से अधिक किन्तु बत्तीस से अनधिक व्यक्तियों के बैठने के स्थान वाली—		
(क) यदि क श्रेणी के मार्ग पर प्रयोग के लिए अभिप्रेत हो—		
प्रथम बीस स्थानों के लिए	1,419.00	
प्रत्येक अतिरिक्त स्थान के लिए	61.00	
(ख) यदि ख श्रेणी के मार्ग पर प्रयोग के लिए अभिप्रेत हो—		
प्रथम बीस स्थानों के लिए	1,139.00	
प्रत्येक अतिरिक्त स्थान के लिए	50.00	
(ग) यदि ग श्रेणी के मार्ग पर प्रयोग के लिए अभिप्रेत हो—		
प्रथम बीस स्थानों के लिए	974.00	
प्रत्येक अतिरिक्त स्थान के लिए	33.00	
(6) ड्राइवर को छोड़कर बत्तीस से अधिक व्यक्तियों के बैठने के स्थान वाली अन्तिम पूर्वोक्त खंड के अधीन प्रथम बत्तीस स्थानों के लिये देय कर और उसके अतिरिक्त बत्तीस से अधिक प्रत्येक स्थान के लिए—		
(क) यदि क श्रेणी के मार्ग पर प्रयोग के लिए अभिप्रेत हो	116.00	
(ख) यदि ख श्रेणी के मार्ग पर प्रयोग के लिए अभिप्रेत हो	83.00	
(ग) यदि ग श्रेणी के मार्ग पर प्रयोग के लिए अभिप्रेत हो	50.00	
स्पष्टीकरण—इस अनुच्छेद के प्रयोजनार्थ, खड़े होने के स्वीकृत स्थान के (यदि कोई हो) पचास प्रतिशत की गणना बैठने के अतिरिक्त स्थान के रूप में की जायगी ।		
पाँच— सीमित संख्या में यात्रियों को ले जाने और सीमित परिमाण में माल के परिवहन के लिए किराये पर चलने वाली गाड़ियाँ—		
प्राधिकृत संख्या में यात्रियों के बैठने के स्थानों के सम्बन्ध में अनुच्छेद चार के अधीन देय कर और माल के प्राधिकृत भार के प्रत्येक 51 किलोग्राम के लिए अतिरिक्त कर—		
(क) यदि क श्रेणी के मार्ग पर प्रयोग के लिए अभिप्रेत हो	17.00	
(ख) यदि ख श्रेणी के मार्ग पर प्रयोग के लिए अभिप्रेत हो	11.00	
(ग) यदि ग श्रेणी के मार्ग पर प्रयोग के लिये अभिप्रेत हो	6.00	
●:—केवल माल के परिवहन के लिये चलने वाली गाड़ियाँ जिसके अन्तर्गत ट्रैक्टर से सम्बद्ध ट्रैलर नहीं हैं—		
(1) यदि उसमें पूर्ण रूप से वायवीय टायर लगाये गये हों, और—		
(क) यदि क श्रेणी के मार्ग पर प्रयोग के लिए अभिप्रेत हो—		
(एक) प्राधिकृत भार के प्रथम 762 किलोग्राम के लिए	385.00	
(दो) प्राधिकृत भार के प्रत्येक अतिरिक्त 51 किलोग्राम के लिए	14.00	
(ख) यदि ख श्रेणी के मार्ग पर प्रयोग के लिए अभिप्रेत हो—		
(एक) प्राधिकृत भार के प्रथम 762 किलोग्राम के लिए	347.00	
(दो) प्राधिकृत भार के प्रत्येक अतिरिक्त 51 किलोग्राम के लिए	11.00	
(ग) यदि ग श्रेणी के मार्ग पर प्रयोग के लिये अभिप्रेत हो—		
(एक) प्राधिकृत भार के प्रथम 762 किलोग्राम के लिए	314.00	
(दो) प्राधिकृत भार के प्रत्येक अतिरिक्त 51 किलोग्राम के लिए	9.00	
(2) यदि लचकीले टायर लगाये गये हों इस अनुच्छेद के अधीन उसी प्रकार की प्राधिकृत भार क्षमता वाली वायवीय टायर लगी गाड़ी के लिए देय कर, और साथ ही उस पर 33 1/3 प्रतिशत अतिरिक्त कर ;		
(3) यदि लचकीले टायर न लगाये गये हों इस अनुच्छेद के अधीन उसी प्रकार की प्राधिकृत भार क्षमता वाली वायवीय टायर लगी गाड़ी के लिये देय कर, और साथ ही उस पर 66 2/3 प्रतिशत अतिरिक्त कर ।		

छः क—मोटर वैहिकल्स ऐक्ट, 1939 के अध्याय 4 के अधीन चार या अधिक रीजनों में चलाई जाने के लिए अनुज्ञेय माल गाड़ियां—अनुच्छेद छः और सात के अधीन देय समुपयुक्त कर और उस पर 550 रुपये वार्षिक का अतिरिक्त कर ।

सात—किसी विशेष मार्ग पर प्रयोग के लिए अभिप्रेत गाड़ियां—

क—श्रेणी के मार्ग के सम्बन्ध में अनुच्छेद चार, पांच या छः के अधीन देय, समुपयुक्त कर, और साथ ही ऐसे समुपयुक्त कर के 50 प्रतिशत से अनधिक का ऐसा अतिरिक्त कर जो नियत किया जाय ।

आठ—किराये पर चलने वाली गाड़ियां, जिनके संबंध में अनुच्छेद चार, पांच, छः और सात, में से किसी के अधीन कर का भुगतान किया जा चुका हो, जब विशेष या अस्थायी परिस्थितियों में और सीमित अवधि के लिये ऐसे मार्ग या मार्गों, जिन पर ये अन्यथा चलती हैं, से भिन्न अन्य मार्ग या मार्गों पर प्रयोग के लिये अभिप्रेत हो पूर्वोक्त किसी भी अनुच्छेद के अधीन भुगतान किये गये किसी कर के अतिरिक्त प्रत्येक ऐसे दिन या उसके किसी भाग के लिए, जिसमें किसी ऐसी गाड़ी को ऐसी विशेष या अस्थायी परिस्थितियों में प्रयोग करने का अभिप्राय हो, 3 रुपये की दर से कर :

प्रतिबन्ध यह है कि इस अनुच्छेद में दी गई कोई बात किसी ऐसी मोटर गाड़ी पर लागू नहीं होगी जो किसी विशेष यात्रा के प्रयोजन के लिये अस्थायी रूप से किसी निजी किराया करार के अधीन हो :

प्रतिबन्ध यह भी है कि यदि कोई मोटर गाड़ी उस अवधि में जब उसे उन मार्गों के अतिरिक्त, जिनके संबंध में उसे स्थायी लाइसेंस दिया गया है, अन्य मार्ग या मार्गों पर अस्थायी रूप से चलने की अनुमति दी गई हो, उन सड़कों का प्रयोग न करें जिसके लिये उसे स्थायी लाइसेंस दिया गया है, तो अतिरिक्त कर देय न होगा ।

नौ—ट्रेक्टर—ट्रेक्टर 100 रुपया प्रति वर्ष की समान दर से कर ।

दस—ट्रेक्टर द्वारा खींचा जाने वाला ट्रेलर—

(एक) दो पहिये वाला	..	..	..	..	100.00
(दो) अन्य	..	..	..	..	200.00

भाग 'ग'

स्पष्टीकरण

(1) जब किसी मोटर गाड़ी का प्रयोग विभिन्न प्रयोजनों के लिये किया जाय या ऐसी रीति से प्रयोग किया जाय जिससे कि उस पर इस अनुसूची के एक से अधिक अनुच्छेद के अधीन कर लगाया जा सके, तो ऐसा कर उच्चतम समुपयुक्त दर पर देय होगा ।

(2) 'भार-विहीन बजन' का तात्पर्य गाड़ी के उस समय के बजन से है जब वह भार-विहीन हो और इसमें ऐसे समस्त पुर्जें, सज्जा, सामान, ईंधन, जल और संचायक सम्मिलित हैं, जो गाड़ी के लिये जब वह चलती हो आवश्यक हो और साधारणतया गाड़ी के साथ प्रयोग में आते हैं ।

(3) 'प्राधिकृत भार' का तात्पर्य माल के उस अधिकतम भार से है जिसे गाड़ी में बहन करने की अनुमति हो और जिसे गाड़ी के रजिस्ट्रीकृत भारयुक्त बजन में से भार-विहीन बजन को घटा कर निकाला जा सके ।

(4) 'वायवीय टायर' का तात्पर्य उस टायर से है जिसमें यांत्रिक दबाव से हवा भरी गयी हो ।

(5) 'लचकीले टायर' का तात्पर्य उस टायर से है जो भारत निर्मित रबर से बना हो, किन्तु वायवीय टायर न हो और जिसकी मोटाई इतनी हो कि वह पहिये के रिम से उन्नीस मिलीमीटर से कम बाहर न निकली रहे ।

(6) 'लचीलापन रहित टायर' का तात्पर्य उस टायर से है जो न तो वायवीय टायर हो और न लचकीला टायर हो ।

(7) यदि कोई मोटर गाड़ी शायिका (स्लीपिंग बर्थ) से सज्जित हो तो प्रत्येक शायिका अनुच्छेद चार, पांच और सात के प्रयोजनार्थ, दो यात्रियों के बैठने के स्थान के बराबर समझी जायगी ।

(8) किसी ऐसी मोटर गाड़ी से, जिस पर अनुच्छेद चार से सात में से किसी के अधीन कर लगाया जा सकता हो सम्बद्ध या उसके द्वारा खींचे जाने वाले प्रत्येक ट्रेलर को ऐसी पृथक मोटर-गाड़ी समझा जायगा जिस पर उक्त अनुच्छेदों द्वारा नियत समुपयुक्त कर लगाया जा सकता है ।

No. 558(2)/XVII-4—1-1(KA)-3-1985

Dated Lucknow, April 4, 1985

IN pursuance of the provisions of clause (3) of Article 348 of the Constitution of India, the Governor is pleased to order the publication of the following English translation of the Uttar Pradesh Motor Gadi Karadhan (Sanshodhan) Adhiniyam, 1985 (Uttar Pradesh Adhiniyam Sankhya 10 of 1985) as passed by the Uttar Pradesh Legislature and assented to by the Governor on April 3, 1985:

**THE UTTAR PRADESH MOTOR VEHICLES TAXATION
(AMENDMENT) ACT, 1985**

[U. P. ACT NO. 10 OF 1985]

(As passed by the Uttar Pradesh Legislature)

AN
ACT

further to amend the United Provinces Motor Vehicles Taxation Act, 1935

IT IS HEREBY enacted in the Thirty-sixth Year of the Republic of India as follows :—

Short title and commencement.

1. (1) This Act may be called the Uttar Pradesh Motor Vehicles Taxation (Amendment) Act, 1985.

(2) It shall be deemed to have come into force on November 21, 1984.

Amendment of the First Schedule to U.P. Act no. 5 of 1935.

2. In the First Schedule to United Provinces Motor Vehicles Taxation Act, 1935 in Part 'B' (Transport-Vehicles), in Article IV hereinafter referred to as the principal Act.—

(a) in clause (4), clause (5) and clause (6), after the words "exclusive of the driver" wherever they occur, the words "and the conductor" shall be inserted ;

(b) the existing Explanation shall be renumbered as "Explanation-1" and after the Explanation 1 as so renumbered, the following Explanation 2 shall be inserted, namely :—

"Explanation 2—The seats meant for the driver and the conductor shall not be taken into account for computing the amount of tax under clause (4) or clause (5) or clause (6)".

3. (1) The Uttar Pradesh "Motor Vehicles Taxation (Amendment) Ordinance, 1984, is hereby repealed.

Repeal and Savings.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act, as amended by the Ordinance referred to in sub-section (1), shall be deemed to have been done or taken under the corresponding provisions of the principal Act, as amended by this Act, as if the provisions of this Act were in force at all material times.

By order,
RAJESHWAR SINGH,
Vishesh Sachiv.

177092

U.P.
Ordinance
no. 23 of
1984.

No. 489 (2)/XVII-V-1—1(KA) 5-1988

Dated Lucknow, April 4, 1988

IN pursuance of the provisions of clause (3) of Article 348 of the Constitution of India, the Governor is pleased to order the publication of the following English translation of the Uttar Pradesh Motor Gadi Karadhani (Samsadhani) Adhiniyam, 1988 (Uttar Pradesh Adhiniyam Sankhya 10 of 1988) as passed by the Uttar Pradesh Legislature and assented to by the Governor on April 4, 1988.

**THE UTTAR PRADESH MOTOR VEHICLES TAXATION (AMENDMENT)
ACT, 1988**

[U. P. ACT NO. 15 OF 1987]

(As passed by the U. P. Legislature)

AN

ACT

*further to amend the United Provinces Motor Vehicles Taxation Act,
1935*

IT IS HEREBY enacted in the Thirty-ninth Year of the Republic of India as follows:—

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

Short title and
commencement

(2) It shall be deemed to have come into force on February 5, 1988.

Amendment of
section 4 of U.P.
Act no. V of
1935

2. In section 4 of the United Provinces Motor Vehicles Taxation Act, 1935 hereinafter referred to as the principal Act, in sub-section (1), the following proviso shall be *inserted*, namely:

"Provided that the owner of a motor vehicle other than a transport vehicle, in case such motor vehicle is registered for the first time under the provisions of the Motor Vehicles Act, 1939 in Uttar Pradesh after the commencement of the Uttar Pradesh Motor Vehicles Taxation (Amendment) Act, 1988 shall, and in any other case may, in lieu of the tax payable under this sub-section pay a one-time tax at the rate applicable in respect of such motor vehicle, as specified in 'Part B' of the Third Schedule and on payment of such one-time tax no tax under this sub-section for any period thereafter shall have to be paid in respect of such vehicle."

Amendment of
section 5

3. In section 5 of the principal Act,—

(a) in sub-section (1) *for* the words "Subject to the provisions of sections 6, 8 and 9 the tax payable under section 4 shall be payable in advance on or before the fifteenth day of January in each year by the owner of a motor vehicle", the words "Subject to the provisions of section 6, the tax payable under section 4 shall be payable in advance by the owner of a motor vehicle at the time of its registration under the Motor Vehicles Act, 1939 and thereafter on or before the fifteenth day of January in each subsequent year", and

(b) *for* sub-section (2), the following sub-section shall be *substituted*, namely:—

"(2) Where the tax in respect of a motor vehicle is not paid within the period specified in sub-section (1), an officer empowered by the State Government in this behalf may, in lieu of prosecution under section 13 and subject to such general directions, as may be issued by the State Government from time to time, accept from the owner of such motor vehicle compensation, in the case of payment of one-time tax, an amount not exceeding one-half of the amount of such tax payable under this Act, and in any other case, an amount not exceeding the amount of tax payable in a year in respect of the motor vehicle in addition to the tax due therefor, on payment of such compensation, the owner of the motor vehicle, if in custody, shall be discharged and no further proceedings shall be taken against him in respect of the offence so compounded."

Amendment of
section 6

4. In section 6 of the principal Act, *after* the words "a calendar year" the words "and where one-time-tax has not been paid" shall be *inserted*,

Amendment of
section 7

5. The existing section 7 of the principal Act shall be renumbered as sub-section (1) thereof, and—

(a) in sub-section (1) as so-renumbered, *after* the words "the tax or instalment of tax" the words "other than the one-time tax" shall be *inserted* ;

(b) *after* sub-section (1) as so re-numbered, the following sub-section shall be *inserted*, namely:—

"(2) Where the owner of a motor vehicle other than a transport vehicle, in respect of which one-time tax has been paid under the Act, proves to the satisfaction of the Taxation Officer in the prescribed manner that such motor vehicle has not been used for a continuous period of not less than one month, he shall be entitled in a refund of such tax at the rate specified in 'Part C' of the Third Schedule for the said period :

Provided that no such refund shall be admissible, unless the registration certificate and the token issued in respect of the vehicle are deposited by the owner with the Taxation Officer :

Provided further that the total amount of refund under this sub-section shall not be more than the one-time tax paid under the Act.

(3) In calculating the amount of refund under sub-section (2) any portion of the said period being less than a month, shall be ignored.

(4) The owner of a motor vehicle other than a transport vehicle in respect of which one-time tax has been paid under the Act shall be entitled to refund of such tax at the rates specified in 'Part D' of the Third Schedule on the ground that he has, after payment of such tax paid tax in respect of such vehicle under any enactment, relating to a

tax on motor vehicles in any other State or Union Territory as a consequence of such vehicle having been brought over permanently to such State or Union Territory or that such motor vehicle has been converted into a transport vehicle or that the registration of such motor vehicle has been cancelled.

(5) Where the owner of a motor vehicle other than a transport vehicle which has been registered under the Motor Vehicles Act, 1939 before the commencement of the Uttar Pradesh Motor Vehicles Taxation (Amendment) Act, 1988 opts to pay one-time tax he shall while making payment of one-time tax be entitled to adjustment of any advance tax paid by him in respect of such vehicle for any part of the year 1988 or of any subsequent year, provided he pays such one-time tax within two months from the commencement of the Uttar Pradesh Motor Vehicles Taxation (Amendment) Act, 1988."

6. The existing section 11 of the principal Act shall be re-numbered as sub-section (1) thereof and after sub-section (1) as so re-numbered the following sub-section shall be inserted, namely :—

Amendment of section 11

"(2) Where any motor vehicle other than a transport vehicle in respect of which one-time tax has been paid is operated as a transport vehicle the owner thereof shall be liable to pay the tax payable under the Act on such transport vehicle."

7. After the Second Schedule to the principal Act the following Schedule shall be inserted, namely :

Insertion of new Schedule

“THE THIRD SCHEDULE

PART 'A'

Vehicles

Classification of vehicles other than transport vehicles

Article	Description of vehicle
I	Motor cycles (including scooters and mopeds) not exceeding 500 kilograms in weight, unladen :— (1) Vehicles not exceeding 80 kilograms in weight, unladen ; (2) Vehicles exceeding 80 kilograms in weight, unladen ;
II	(1) Vehicles constructed and used solely for the conveyance of persons and light personal luggage with seating accommodation for not more than six persons exclusive of the driver ; (2) Trailors drawn by vehicles covered by this Article.
III	Vehicles including motor cycles weighing more than 500 kilograms in weight, unladen, constructed or adapted for use for the conveyance of more than six persons (exclusive of driver) :— (1) (a) not exceeding 2,000 kilograms in weight, unladen ; (b) exceeding 2,000 kilograms but not exceeding 3,000 kilograms in weight, unladen ; (c) exceeding 3,000 kilograms but not exceeding 4,000 kilograms in weight, unladen ; (d) exceeding 4,000 kilograms but not exceeding 5,000 kilograms in weight, unladen ; (e) exceeding 5,000 kilograms in weight, unladen ; (2) Trailors drawn by vehicles covered by this Article..

PART 'B'

[See section 4(1)]

Rates of tax on vehicles other than transport vehicles

		Rate of tax in Rupees											
Serial no.	Vehicles according to the Articles of Part 'A'	Registered on or after 1-1-88	Registered in the year 1987	Registered in the year 1986	Registered in the year 1985	Registered in the year 1984	Registered in the year 1983	Registered in the year 1982	Registered in the year 1981	Registered in the year 1980	Registered in the year 1979	Registered in the year 1978	Registered in the year 1977 or prior there to
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1	I (1)	350.00	280.00	210.00	140.00	70.00	70.00	70.00	70.00	70.00	70.00	70.00	70.00
2	I (2)	750.00	675.00	600.00	525.00	450.00	375.00	300.00	225.00	150.00	75.00	75.00	75.00
3	II (1)	2500.00	2295.00	2090.00	1885.00	1680.00	1475.00	1270.00	1065.00	860.00	655.00	450.00	245.00
4	II (2)	500.00	460.00	420.00	380.00	340.00	300.00	260.00	220.00	180.00	140.00	100.00	60.00
5	III (1) (a)	4800.00	4400.00	4000.00	3600.00	3200.00	2800.00	2400.00	2000.00	1600.00	1200.00	800.00	400.00
6	III (1) (b)	6800.00	6240.00	5680.00	5120.00	4560.00	4000.00	3440.00	2880.00	2320.00	1760.00	1200.00	640.00
7	III (1) (c)	9400.00	8620.00	7840.00	7060.00	6280.00	5500.00	4720.00	3940.00	3160.00	2380.00	1600.00	820.00
8	III (1) (d)	11000.00	10090.00	9180.00	8270.00	7360.00	6450.00	5540.00	4630.00	3720.00	2810.00	1900.00	990.00
9	III (1) (e)	11000.00 plus 4400.00 for every 1000 kilograms or part thereof in excess of 5000 kilograms	10090.00 plus 4040.00 for every 1000 kilograms or part thereof in excess of 5000 kilograms	9180.00 plus 3680.00 for every 1000 kilograms or part thereof in excess of 5000 kilograms	8270.00 plus 3320.00 for every 1000 kilograms or part thereof in excess of 5000 kilograms	7360.00 plus 2960.00 for every 1000 kilograms or part thereof in excess of 5000 kilograms	6450.00 plus 2600.00 for every 1000 kilograms or part thereof in excess of 5000 kilograms	5540.00 plus 2240.00 for every 1000 kilograms or part thereof in excess of 5000 kilograms	4630.00 plus 1880.00 for every 1000 kilograms or part thereof in excess of 5000 kilograms	3720.00 plus 1520.00 for every 1000 kilograms or part thereof in excess of 5000 kilograms	2810.00 plus 1160.00 for every 1000 kilograms or part thereof in excess of 5000 kilograms	1900.00 plus 800.00 for every 1000 kilograms or part thereof in excess of 5000 kilograms	990.00 plus 440.00 for every 1000 kilograms or part thereof in excess of 5000 kilograms

10 III (2) 1000.00 920.00 840.00 760.00 680.00 600.00 520.00 440.00 360.00 280.00 200.00 120.00

Provided that the rate of tax in respect of all owners of motor vehicles shall be double of the rates specified against Articles I, II and III of this part except in respect of the following classes of owners, namely :—

- (a) an individual ;
- (b) a Municipal Board, Nagar Mahapalika, Zila Parishad, Notified Area Committee, Town Area Committee or Kshetra Samiti
- (c) University established by or under any law ;
- (d) any recognised educational institution ;
- (e) any public charitable trust ;
- (f) any other class of persons using motor vehicles for public purposes specified by the State Government in this behalf by notifications.

PART 'C'

[See section 7(2)]

Rates of refund of tax where vehicle is not in use

Serial no.	Vehicles according to the Articles of Part-A	Amount to be refunded for each month of non-use of the motor vehicle (in rupees)
1	2	3
1	I (1)	2.00
2	I (2)	3.00
3	II (1)	10.00
4	II (2)	2.00
5	III (1) (a)	20.00
6	III (1) (b)	28.00
7	III (1) (c)	39.00
8	III (1) (d)	46.00
9	III (1) (e)	46.00
		plus 18.00 for every 1,000 kilograms or part thereof in excess of 5,000 kilograms.
10	III (2)	4.00

Provided that the rates of refund in respect of all owners of vehicles except those given under clauses (a) to (f) of the proviso to PART 'B' shall be double of the rates specified above.

PART 'D'
[See section 7(3)]
Rates of Refund

Amount to be refunded (in rupees) in case the age of the vehicles from the month of its original registration is—												
Serial no.	Vehicles according to the Articles of part 'A'	Not more than one year	More than one year but not more than two years	More than two years but not more than three years	More than three years but not more than four years	More than four years but not more than five years	More than five years but not more than six years	More than six years but not more than seven years	More than seven years but not more than eight years	More than eight years but not more than nine years	More than nine years but not more than ten years	More than ten years but not more than eleven years
1	2	3	4	5	6	7	8	9	10	11	12	13
1	I (1)	210.00	140.00	70.00	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.
2	I (2)	600.00	525.00	450.00	375.00	300.00	225.00	150.00	75.00	Nil.	Nil.	Nil.
3	II (1)	2090.00	1885.00	1680.00	1475.00	1270.00	1065.00	860.00	655.00	450.00	245.00	Nil.
4	II (2)	420.00	380.00	340.00	300.00	260.00	220.00	180.00	140.00	100.00	60.00	Nil.
5	III (1) (a)	4000.00	3600.00	3200.00	2800.00	2400.00	2000.00	1600.00	1200.00	800.00	400.00	Nil.
6	III (1) (b)	5680.00	5120.00	4560.00	4000.00	3440.00	2880.00	2320.00	1760.00	1200.00	640.00	Nil.
7	III (1) (c)	7840.00	7060.00	6280.00	5500.00	4720.00	3940.00	3160.00	2380.00	1600.00	820.00	Nil.
8	III (1) (d)	9180.00	8270.00	7360.00	6450.00	5540.00	4630.00	3720.00	2810.00	1900.00	990.00	Nil.
9	III (1) (e)	9180.00	8270.00	7360.00	6450.00	5540.00	4630.00	3720.00	2810.00	1900.00	990.00	Nil.
		plus 3680.00	plus 3320.00	plus 2960.00	plus 2600.00	plus 2240.00	plus 1880.00	plus 1520.00	plus 1160.00	plus 800.00	plus 440.00	
		for every 1000 kilograms or part thereof in excess of 5000 kilograms	for every 1000 kilograms or part thereof in excess of 5000 kilograms	for every 1000 kilograms or part thereof in excess of 5000 kilograms	for every 1000 kilograms or part thereof in excess of 5000 kilograms	for every 1000 kilograms or part thereof in excess of 5000 kilograms	for every 1000 kilograms or part thereof in excess of 5000 kilograms	for every 1000 kilograms or part thereof in excess of 5000 kilograms	for every 1000 kilograms or part thereof in excess of 5000 kilograms	for every 1000 kilograms or part thereof in excess of 5000 kilograms	for every 1000 kilograms or part thereof in excess of 5000 kilograms	
10	III (2)	840.00	760.00	680.00	600.00	520.00	440.00	360.00	280.00	200.00	120.00	Nil.

NOTE : The rates of refund will be double of the amounts shown above in respect of all vehicles except those owned by—

- (a) an individual ;
- (b) a Municipal Board, Nagar Mahapalika, Zila Parishad, Notified Area Committee, Town Area Committee or Kshetra Samiti ;
- (c) a University established by or under any law ;
- (d) any recognised educational institution ;
- (e) any public charitable trust ;
- (f) any other class of persons using motor vehicles for public purposes specified by the State Government in this behalf by notification.

U.P. Ordinance
no. 4 of
1988

8. (1) The Uttar Pradesh Motor Vehicles Taxation (Amendment) Ordinance, 1988, is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the provisions of the principal Act as amended by the Ordinance, referred to in sub-section (1), shall be deemed to have been done or taken under the corresponding provisions of the principal Act as amended by this Act, as if the provisions of this Act were in force at all material times.

By order,
S. N. SAHAY,
Sachiv.

NOTIFICATION

Miscellaneous

In pursuance of the provisions of clause (3) of Article 348 of the Constitution of India, the Governor is pleased to order the publication of the following English translation of the Uttar Pradesh Motor Gadi Karadhan (Sanshodhan) Adhiniyam, 1992 (Uttar Pradesh Adhiniyam Sankhya 10 of 1992) as passed by the Uttar Pradesh Legislature and assented to by the Governor on March 16, 1992.

THE UTTAR PRADESH MOTOR VEHICLES TAXATION (AMENDMENT) ACT, 1992

[U. P. ACT No. 10 OF 1992]

(As passed by the U. P. Legislature)

AN
ACT

further to amend the United Provinces Motor Vehicles Taxation Act, 1935.

IT IS HEREBY enacted in the Forty-third Year of the Republic of India as follows :—

Short title
and commence-
ment

1. (1) This Act may be called the Uttar Pradesh Motor Vehicles Taxation (Amendment) Act, 1992.

(2) Sections 2 to 5 shall be deemed to have come into force on January 24, 1992, and the remaining provisions shall come into force at once.

Amendment of
section 4 of U.P.
Act No. V of
1935

2. In section 4 of the United Provinces Motor Vehicles Taxation Act, 1935, hereinafter referred to as the principal Act,—

(a) in sub-section (1), after the existing proviso, the following proviso shall be inserted, namely :—

“Provided further that the owner of motor vehicle, other than a transport vehicle, in case such motor vehicle is registered for the first time under the provisions of the Motor Vehicles Act, 1988 in Uttar Pradesh after January 24, 1992 shall, and in any other case may, in lieu of the tax payable under this sub-section pay a one time tax at the rate applicable in respect of such motor vehicle, as specified in Part “B” of the Third Schedule as amended by the Uttar Pradesh Motor Vehicles Taxation (Amendment) Act, 1992 and on payment of such one time tax no tax under this sub-section for any period thereafter shall have to be paid in respect of such vehicle.”;

(b) in the Explanation, after clause (f) the following clause shall be inserted, namely :—

“(g) for the purposes of determination of the tax payable in respect of any period commencing on or after January 24, 1992, the First Schedule as it stood after amendment by the Uttar Pradesh Motor Vehicles Taxation (Amendment) Act, 1992”.

Amendment of
section 7

3. In section 7 of the principal Act,—

(a) in sub-section (2), after the existing provisos the following proviso shall be inserted, namely :—

“Provided also that if one time tax has been paid at the rate referred to in the second proviso to sub-section (1) of section 4,

the rate of refund of such tax shall be as specified in Part 'C' of the Third Schedule as amended by the Uttar Pradesh Motor Vehicles Taxation (Amendment) Act, 1992.

(b) in sub-section (4), the following proviso shall be inserted in the end, namely :—

“Provided that if one time tax has been paid after January 24, 1992 the rates of refund of such tax shall be as specified in Part 'D' of the Third Schedule as amended by the Uttar Pradesh Motor Vehicles Taxation (Amendment) Act, 1992,”

(c) after sub-section (5) the following sub-section shall be inserted namely :—

“(6) where the owner of a motor vehicle other than a transport vehicle which has been registered under the Motor Vehicles Act, 1939 before January 24, 1992 opts to pay one time tax, he shall while making payment of one time tax be entitled to adjustment of any advance tax paid by him in respect of such vehicle for the year, 1992 or of any subsequent year, provided he pays such one time tax within two months from January 24, 1992.”

4. In the First Schedule to the principal Act, for Part 'A' the following Part shall be substituted, namely :—

Amendment of First Schedule

PART 'A'

Vehicles other than transport Vehicles

I. Motor Cycles (which term includes scooters and mopeds)—	Rs.
(1) not exceeding 80 Kilograms in weight, unladen ..	60.00
(2) exceeding 80 Kilograms in weight, unladen but not exceeding 500 Kilograms unladen.	90.00
II. (1) Vehicles, not being motor cycles, constructed and used solely for the conveyance of persons and light personal luggage, with seating accomodation for not more than six persons, exclusive of the driver ..	300.00
(2) Trailers drawn by vehicles covered by this Article ..	55.00
III. Vehicles including motor cycles, weighing more than 500 Kilograms in weight, unladen, constructed or adapted for use for the conveyance of more than six persons, exclusive of the driver :—	
(1) (a) not exceeding 2000 Kilograms in weight, unladen ..	528.00
(b) exceeding 2000 Kilograms but not exceeding 3000 Kilograms in weight, unladen	748.00
(c) exceeding 3000 Kilograms but not exceeding 4000 Kilograms in weight, unladen	1034.00
(d) exceeding 4000 Kilograms but not exceeding 5000 Kilograms in weight, unladen	1210.00
(e) exceeding 5000 Kilograms in weight, unladen, for every 1000 Kilograms or part thereof, in excess of 5000 Kilograms in addition to Rs. 1210.00	484.00
(2) Trailers drawn by vehicles covered by this Article	110.00

Provided that the rates of tax in respect of all petrol driven vehicles shall be double of the rates specified in Articles I, II and III of this part, except in respect of the following classes of owners, namely:—

- (a) an individual,
- (b) a Municipal Board, Nagar Mahapalika, Zila Parishad, Notified Area Committee, Town Area Committee or Kshettra Samiti,
- (c) a University established by or under any law,
- (d) any recognised educational institution,
- (e) any public charitable trust,
- (f) any other class of persons using motor vehicles for public purposes specified by the State Government in this behalf by notification:

Provided further that the rates of tax in respect of all moter vehicles driven by diesel shall be double of the rates specified in Articles I, II and III of this part.

5. In the third Schedule to the principal Act, for Parts 'B', 'C' and 'D' the following Parts shall be substituted, namely :—

Amendment of Third Schedule

PART 'B'
 [See SECTION 4(1)]
 Rates of tax on vehicles other than transport vehicles

		Rate of tax in Rupees											
Serial no.	Vehicles according to the Articles of Part 'A'	Registered on or after January 24, 1992	Registered in the year, 1987 and on or after 1-1-88 up to 4-2-88	Registered in the year, 1986	Registered in the year, 1985	Registered in the year, 1984	Registered in the year, 1983	Registered in the year, 1982	Registered in the year, 1981	Registered in the year, 1980	Registered in the year, 1979	Registered in the year, 1978	Registered in the year, 1977 or prior thereto
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1	I (1)	450.00	360.00	270.00	180.00	90.00	90.00	90.00	90.00	90.00	90.00	90.00	90.00
2	I (2)	850.00	765.00	680.00	595.00	510.00	425.00	340.00	255.00	170.00	95.00	95.00	95.00
3	II (1)	3000.00	2754.00	2508.00	2262.00	2016.00	1770.00	1524.00	1278.00	1032.00	786.00	540.00	294.00
4	II (2)	550.00	506.00	462.00	418.00	374.00	330.00	286.00	242.00	198.00	154.00	110.00	66.00
5	III (1) (a)	5280.00	4840.00	4400.00	3960.00	3520.00	3080.00	2640.00	2200.00	1760.00	1320.00	880.00	440.00
6	III (1) (b)	7480.00	6864.00	6248.00	5632.00	5016.00	4400.00	3784.00	3168.00	2552.00	1936.00	1320.00	704.00
7	III (1) (c)	10340.00	9482.00	8624.00	7766.00	6908.00	6050.00	5192.00	4334.00	3476.00	2618.00	1760.00	902.00
8	III (1) (d)	12100.00	11099.00	10098.00	9097.00	8096.00	7095.00	6094.00	5093.00	4092.00	3091.00	2090.00	1089.00
9	III (1) (e)	12100.00 Plus 4840.00 for every 1000 Kilograms or part thereof in excess of	11099.00 Plus 4444.00 for every 1000 Kilograms or part thereof in excess of	10098.00 Plus 4048.00 for every 1000 Kilograms or part thereof in excess of	9097.00 Plus 3652.00 for every 1000 Kilograms or part thereof in excess of	8096.00 Plus 3256.00 for every 1000 Kilograms or part thereof in excess of	7095.00 Plus 2860.00 for every 1000 Kilograms or part thereof in excess of	6094.00 Plus 2464.00 for every 1000 Kilograms or part thereof in excess of	5093.00 Plus 2068.00 for every 1000 Kilograms or part thereof in excess of	4092.00 Plus 1672.00 for every 1000 Kilograms or part thereof in excess of	3091.00 Plus 1276.00 for every 1000 Kilograms or part thereof in excess of	2090.00 Plus 880.00 for every 1000 Kilograms or part thereof in excess of	1089.00 Plus 484.00 for every 1000 Kilograms or part thereof in excess of

10	III (2)	5000 Kilograms 1100.00	5000 Kilograms 1012.00	5000 Kilograms 924.00	5000 Kilograms 836.00	5000 Kilograms 748.00	5000 Kilograms 660.00	5000 Kilograms 572.00	5000 Kilograms 484.00	5000 Kilograms 396.00	5000 Kilograms 308.00	5000 Kilograms 220.00	5000 Kilograms 132.00
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Provided that the rate of tax in respect of all petrol driven vehicles shall be double of the rates specified against Articles I, II and III of this Part except in respect of the following classes, of owners, namely :—

- (a) an individual ;
- (b) a Municipal Board, Nagar Mahapalika, Zila Parishad, Notified Area Committee, Town Area Committee or Kshetra Samiti ;
- (c) a University established by or under any law ;
- (d) any recognised educational institution ;
- (e) any public charitable trust ;
- (f) any other class of persons using motor vehicles for public purposes specified by the State Government in this behalf by notifications:

Provided further that the rates of tax in respect of all motor vehicles driven by diesel shall be double of the rates specified against Article I, II and III of this part.

PART 'C'
[See SECTION 7(2)]

Rates of refund of tax where vehicle is not in use

Serial no.	Vehicles according to the Articles of Part-A	Amount to be refunded for each month of non-use of the motor vehicle (in Rupees)
1	2	3
1	I (1)	2.00
2	I (2)	3.00
3	II (1)	12.00
4	II (2)	2.00
5	III (1) (a)	22.00
6	III (1) (b)	31.00
7	III (1) (c)	43.00
8	III (1) (d)	50.00
9	III (1) (e)	50.00
		<i>Plus 20 for every 1,000 Kilograms or part thereof in excess of 5,000 Kilograms</i>
10	III (2)	4.00

Provided that the rates of refund in respect of all vehicles in respect where of tax at double rate has been paid under the provisos to Part 'B' shall be double of the rates specified above.

PART 'D'
[See SECTION 7(4)]
Rates of refund

Amount to be refunded (in Rupees) in case the age of the vehicles from the month of the original registration is—

Serial no.	Vehicles according to the articles of Part A	Amount to be refunded (in Rupees) in case the age of the vehicles from the month of the original registration is—										
		Not more than one year	More than one year but not more than two years	More than two years but not more than three years	More than three years but not more than four years	More than four years but not more than five years	More than five years but not more than six years	More than six years but not more than seven years	More than seven years but not more than eight years	More than eight years but not more than nine years	More than nine years but not more than ten years	More than ten years but not more than eleven years
1	2	3	4	5	6	7	8	9	10	11	12	13
1	I (1)	270.00	180.00	90.00	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
2	I (2)	680.00	595.00	510.00	425.00	340.00	255.00	170.00	85.00	Nil	Nil	Nil
3	II (1)	2508.00	2262.00	2016.00	1770.00	1524.00	1278.00	1032.00	786.00	540.00	294.00	Nil
4	II (2)	462.00	418.00	374.00	330.00	286.00	242.00	198.00	154.00	110.00	66.00	Nil
5	III (1) (a)	4400.00	3960.00	3520.00	3080.00	2640.00	2200.00	1760.00	1320.00	380.00	440.00	Nil
6	III (1) (b)	6248.00	5632.00	5016.00	4400.00	3784.00	3168.00	2552.00	1936.00	1320.00	704.00	Nil
7	III (1) (c)	8624.00	7766.00	6908.00	6050.00	5192.00	4334.00	3476.00	2618.00	1760.00	902.00	Nil
8	III (1) (d)	10098.00	9097.00	8096.00	7095.00	6094.00	5093.00	4092.00	3091.00	2090.00	1089.00	Nil
9	III (1) (e)	10098.00 <i>Plus</i> 4048.00	9097.00 <i>Plus</i> 3652.00	8096.00 <i>Plus</i> 3256.00	7095.00 <i>Plus</i> 2860.00	6094.00 <i>Plus</i> 2464.00	5093.00 <i>Plus</i> 2068.00	4092.00 <i>Plus</i> 1672.00	3091.00 <i>Plus</i> 1276.00	2090.00 <i>Plus</i> 880.00	1089.00 <i>Plus</i> 484.00	Nil
		for every 1000 Kilograms or part thereof in excess of 5000 Kilograms	for every 1000 Kilograms or part thereof in excess of 5000 Kilograms	for every 1000 Kilograms or part thereof in excess of 5000 Kilograms	for every 1000 Kilograms or part thereof in excess of 5000 Kilograms	for every 1000 Kilograms or part thereof in excess of 5000 Kilograms	for every 1000 Kilograms or part thereof in excess of 5000 Kilograms	for every 1000 Kilograms or part thereof in excess of 5000 Kilograms	for every 1000 Kilograms or part thereof in excess of 5000 Kilograms	for every 1000 Kilograms or part thereof in excess of 5000 Kilograms	for every 1000 Kilograms or part thereof in excess of 5000 Kilograms	for every 1000 Kilograms or part thereof in excess of 5000 Kilograms
10	III (2)	924	836	748	660	572	484	396	308	220	132	

Provided that the rates of refund will be double of the amounts specified above in respect of all vehicles in respect whereof tax at double rate has been paid under the provisos to Part 'B'.

U. P.
Ordinance
no. 1 of
1992

6. (1) The Uttar Pradesh Motor Vehicles Taxation (Amendment) Ordinance, 1992 is hereby repealed. Repeal and savings

(2) Notwithstanding such repeal, anything done or any action taken under the provisions of the principal Act, as amended by the Ordinance referred to in sub-section (1), shall be deemed to have been done or taken under the corresponding provisions of the principal Act as amended by this Act as if the provisions of this Act were in force at all material times.

By order,
NARAYAN DAS,
Sachiv.

Dated Lucknow, March 14, 1995

IN pursuance of the provisions of clause (3) of Article 348 of the Constitution of India, the Governor is pleased to order the publication of the following English translation of the Uttar Pradesh Motor Gadi Karadhan (Sanshodhan) Adhiniyam, 1995 (Uttar Pradesh Adhiniyam Sankhya 9 of 1995) as passed by the Uttar Pradesh Legislature and assented to by the Governor on March 14, 1995.

THE UTTAR PRADESH MOTOR VEHICLES TAXATION
(AMENDMENT) ACT, 1995

(U. P. ACT NO. 9 OF 1995)

[As passed by both Houses of the Uttar Pradesh Legislature under Article 198 of the Constitution]

AN

ACT

further to amend the Uttar Pradesh Motor Vehicles Taxation Act, 1935.

IT IS HEREBY enacted in the Forty-sixth Year of the Republic of India as follows :—

Short title and commencement.

1. (1) This Act may be called the Uttar Pradesh Motor Vehicles Taxation (Amendment) Act, 1995.

(2) It shall be deemed to have come into force on December 28, 1994.

2. In section 5-A of the U.P. Motor Vehicles Taxation Act, 1935, hereinafter referred to as the principal Act, for sub-section (1), the following sub-section shall be substituted, namely ;—

Amendment of section 5-A of U.P. Act No. 5 of 1935

“(1) No transport vehicle plying under a permit granted by an authority having jurisdiction outside Uttar Pradesh under the Motor Vehicle Act, 1988 shall be used in Uttar Pradesh, unless there has been paid a tax calculated—

(a) in the case of a motor cab covered by an Authorisation Certificate issued under the Motor Vehicles (All India Permit for Tourist Transport Operators) Rules, 1993 at the rate of rupees one thousand two hundred per annum; and

(b) in any other case, at the appropriate rate specified in the First Schedule ;

in the manner provided under sub-section (2) for the number of weeks of its use or stay in Uttar Pradesh anything contained in section 5 to the contrary notwithstanding.”

U.P. Ordinance No. 32 of 1994

3. (1) The Uttar Pradesh Motor Vehicles Taxation (Amendment) Ordinance, 1994 is hereby repealed.

Repeal and savings

(2) Notwithstanding such repeal, anything done or any action taken under the provisions of the principal Act, as amended by the Ordinance, referred to in sub-section (1), shall be deemed to have been done or taken under the corresponding provisions of the principal Act, as amended by this Act, as if the provisions of this Act were in force at all material times.

By order,

N. K. NARANG,

Pramukh Sachiv.