



The Uttar Pradesh Motor Vehicles Taxation Act, 1997

Act 21 of 1997

Keyword(s):

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

Amendments appended: 5 of 1999, 30 of 1999, 4 of 2000, 25 of 2001, 4 of 2003, 21 of 2004, 3 of 2006, 9 of 2014, 39 of 2021, 10 of 2025

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No. 1879 (2)/XVII-V-1-1 (KA) 19/1997

Dated Lucknow, December 15, 1997

Amended by
24/2007, 25/2001, 31/2006

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 Van Karadhan Adhiniyam, 1997 (Uttar Pradesh Adhiniyam Sankhya 21 of 1997) as passed by the Uttar Pradesh Legislature and assented to by the December 6, 1997.

THE UTTAR PRADESH MOTOR VEHICLES TAXATION ACT, 1997

(U.P. ACT NO. 21 OF 1997)

(As passed by the Uttar Pradesh Legislature)

AN

ACT

to provide for the imposition of tax in the State on motor vehicles and additional tax on motor vehicles engaged in the transport of passengers and goods for hire.

IT IS HEREBY enacted in the forty-eighth year of the Republic of India as follows :—

Short title,
extent and
commencement

1. (1) This Act may be called the Uttar Pradesh Motor Vehicles Taxation Act, 1997.

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

(3) It shall come into force on such date as the State Government may, by notification, appoint in this behalf and different dates may be appointed for different provisions.

Definitions

2. In this Act,—

(a) "additional tax" means a tax imposed under section 5 or section 6 in addition to the tax imposed under section 4;

(b) "Appellate Authority" means the Transport Commissioner, Uttar Pradesh or any other officer appointed by the State Government as Appellate Authority;

(c) "certificate of registration" means the certificate issued by a competent authority to the effect that a motor vehicle has been duly registered in accordance with the provisions of the Motor Vehicles Act, 1988 or any other law for the time being in force, relating to registration of motor vehicles;

(d) "goods carriage" means any motor vehicle constructed or adapted wholly or partly for use for the carriage of goods, or any motor vehicle not so constructed or adapted when used for the carriage of goods either solely or in addition to passengers, and includes a trailer but does not include a motor cab, or a maxi cab or a contract carriage or stage carriage where such contract carriage or stage carriage is authorised to carry a limited quantity of load;

(e) "limited quantity of load" means such quantity of load, not exceeding the limits determined by the Transport Commissioner, Uttar Pradesh, as the Registering Authority may specify in the registration certificate in respect of a vehicle;

(f) "old motor vehicle" means a motor vehicle other than a transport vehicle registered prior to February 5, 1988 under the provisions of the Motor Vehicles Act, 1939;

(g) "operator" in respect of a transport vehicle means a person whose name is entered in the permit or in an authorisation certificate issued under the Uttar Pradesh Motor Vehicles (Special Provisions) Act, 1976, and where there is no such permit or authorisation certificate, the person whose name is entered in the certificate of registration in respect of such vehicle, and where the transport vehicle is the subject of a hire purchase agreement, the person in possession of the vehicle under that agreement and where any such person is a minor, the guardian of such minor;

(h) "owner" in respect of a motor vehicle means the person whose name is entered in the certificate of registration issued in respect of such vehicle, and where such vehicle is the subject of an agreement of hire purchase or lease or hypothecation, the person in possession of the vehicle under that agreement and where any such person is a minor, the guardian of such minor;

(i) "passenger" in relation to a public service vehicle means any person travelling in a public service vehicle, but does not include the operator, the driver, the conductor or an employee of the operator of the public service vehicle travelling in the bonafide discharge of his duties in connection with the public service vehicle;

(j) "quarter" means a period of three calendar months expiring on the last day of March, June, September or December;

(k) "region" means the area specified as a region under sub-section (1) of section 68 of the Motor Vehicles Act, 1988 and includes a sub-region as may be specified by the State Government from time to time;

(l) "tax" means any tax levied under section 4;

(m) "Taxation Officer" means an officer, appointed as such by the State Government and includes any other officer on whom all or any or the powers of the Taxation Officer are conferred by a general or special order of the State Government;

(n) "transport vehicle" means a goods carriage or a public service vehicle;

(o) words and expressions used but not defined in this Act and defined in the Motor Vehicles Act, 1988, shall have the respective meaning assigned to them in that Act;

3. (1) The State Government may, by rule or notified order, subject to such conditions and for such period, as may be specified, exempt, either wholly or partially, any motor vehicle or class of motor vehicles operating in furtherance of any educational, medical, philanthropic or other public purpose from,—

Power to exempt

(a) the operation of this Act or any provision thereof, or

(b) the payment of any tax under this Act.

(2) The exemption granted, or the conditions for the exemption imposed, under sub-section (1) may be made effective retrospectively but not from a date earlier than the commencement of the financial year.

(3) The State Government may, in the like manner withdraw any exemption granted under sub-section (1) but such withdrawal shall not operate retrospectively.

4. (1) Save as otherwise provided in this Act or the rules made thereunder, no motor vehicle other than a transport vehicle, shall be used in any public place in Uttar Pradesh unless a one-time tax at the rate applicable in respect of such motor vehicle, as specified in Part 'B' of the First Schedule has been paid in respect thereof :

Imposition of tax

Provided that in respect of an old motor vehicle, instead of a one-time tax, annual tax at the rate applicable to such motor vehicle as specified in Part 'C' of the First Schedule may be paid.

(2) Save as otherwise provided by or under this Act no transport vehicle shall be used in any public place in Uttar Pradesh unless a tax at the rate applicable to such motor vehicle, as specified in Part 'D' of the First Schedule has been paid in respect thereof.

(3) Where any motor vehicle other than a transport vehicle, in respect whereof one-time tax has been paid, is operated as a transport vehicle the tax payable under this Act on such transport vehicle shall be payable.

Additional tax
on goods
carriages

5. (1) Save as otherwise provided by or under this Act no goods carriage shall be operated in any public place in Uttar Pradesh, unless there has been paid in respect thereof, in addition to the tax payable under section 4, an additional tax at the rate applicable to such goods carriage specified, as the case may be, in,—

(a) Third Schedule, in the case of the goods carriage plying under permits granted by authorities having jurisdiction within Uttar Pradesh, or

(b) Part 'B' of the Third Schedule, in the case of goods carriage operating under national permit granted under sub-section (12) of section 88 of the Motor Vehicles Act, 1988;

(c) Sixth Schedule, in the case of the goods carriage plying under permits granted by authorities having jurisdiction outside Uttar Pradesh for Inter State route partly lying in Uttar Pradesh;

Provided that the State Government may, by notification, increase by not more than fifty per cent, the rates of additional tax specified in the said Schedules.

(2) 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 or a Union Territory, the levy of additional tax under sub-section (1) shall, notwithstanding anything contained in the said sub-section, be in accordance with the terms and conditions of such agreement.

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

Additional tax
on public
service vehicle

6. (1) Save as otherwise provided in this Act or the rules made thereunder, no public service vehicle, other than those owned or controlled by the State Transport undertaking shall be operated in any public place in Uttar Pradesh unless there has been paid in respect thereof, in addition to the tax payable under section 4, an additional tax at the rate applicable to such public service vehicle specified in the Fourth Schedule:

Provided that the State Government may, by notification, increase by not more than fifty per cent, the rates of additional tax

“(1-A) Save as otherwise provided in this Act, no Motor Vehicle registered, or adapted to carry more than nine persons excluding the driver shall be kept for use without a permit under section 66 of the Motor Vehicles Act, 1988 unless there has been paid in respect thereof in addition to the tax payable under section 4, an additional tax payable in respect of that category of vehicle under clause (c) of Article V of the Fourth Schedule:

Provided that the provisions of this sub-section shall not apply to a Motor Vehicle referred to in sub-section (3) of section 66 of the said Act.”

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7. (1) For the purpose of determining the amount of the tax payable in respect of transport vehicles under the First Schedule or for determining additional tax payable under the Fourth Schedule all routes in Uttar Pradesh shall be classified by the prescribed authority as "A-Class" routes or "B-Class" routes in such manner as may be prescribed.

Classification of routes for determining tax or additional tax

(2) Until the routes are classified under sub-section (1)—

(i) "Special Class" and "A-Class" routes classified under the United Provinces Motor Vehicles Taxation Act, 1935 shall be the "A-Class" routes under this Act, and

(ii) "B-Class" and "C-Class" routes, classified under that Act, shall be the "B-Class" routes under this Act.

8. (1) For the purpose of providing relief to the passengers or other persons suffering casualty in any accident in which a public service vehicle is involved, or to heirs of such passengers or other persons, the State Government shall establish a fund to be known as the "Uttar Pradesh Road Transport Accidents Relief Fund". The surcharge levied under sub-section (3) of section 6 and an amount equivalent to one out of twenty-one parts of the additional tax levied under sub-sections (1) and (2) of section 6 shall be credited to the said Fund.

Accident Relief Fund

(2) The fund established under sub-section (1) shall be administered and utilised in such manner, as may be prescribed.

9. (1) Subject to the provisions of section 11,—

Payment of tax and penalty

(i) the tax payable under sub-section (1) of section 4 shall be paid at the time of the registration of the vehicle under the Motor Vehicles Act, 1988 :

Provided that in respect of an old motor vehicle, the tax shall be payable in advance on or before the fifteenth day of January in each year :

(ii) the tax payable under sub-section (2) of section 4 shall be payable in advance for each quarter at the time of the registration of the vehicle under the Motor Vehicles Act, 1988 and thereafter on or before the fifteenth day of January, April, July and October in each year :

(iii) the additional tax payable under clause (a) of sub-section (1) of section 5 or section 6 [other than a case to which clause (iv) applies] shall be payable in advance on or before the fifteenth day of January, April, July and October in each year.

(iv) the additional tax payable under section 6 in respect of vehicles covered by temporary permit issued for the conveyance of passengers on special occasions, such as to and from fairs and religious gatherings or to carry marriage parties, tourist parties or such other reserved parties shall be paid at the time of issuance of such temporary permit.

(2) When any person transfers a motor vehicle registered in his name to any other person, then without prejudice to the liability of the transfer or in this regard, the transferee shall be liable to pay the arrears of tax, additional tax and penalty, if any, in respect of the motor vehicle so transferred, due on or before the date of its transfer, as if the transferee was the owner of the said motor vehicle during the period for which such tax, additional tax or penalty is due.

(3) Where the tax or additional tax in respect of a motor vehicle is not paid within the period specified in sub-section (1), in addition to the tax or the additional tax due, a penalty at such rate not exceeding twenty five per cent of the due amount, as

may be prescribed, shall be payable, for which the owner and the operator if any shall be jointly and severally liable.

(4) In computing the amount of tax, additional tax or penalty under this Act the amount shall be rounded off to the nearest rupee, that is to say a fraction of a rupee being fifty paise or more shall be rounded off to the next higher rupee and any fraction

Vehicles in
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“(1) Notwithstanding anything contained in section 9, no transport vehicle shall ply in Uttar Pradesh,—

(a) under a temporary permit granted under the Motor Vehicles Act, 1988, by an authority having jurisdiction outside Uttar Pradesh unless there has been paid in respect thereof,—

(i) a tax under section 4 calculated at the appropriate rate specified in the First Schedule and in the manner provided under sub-section (2) for the number of weeks of its use or stay in Uttar Pradesh;

(ii) an additional tax under section 5 or section 6, as the case may be, calculated at the appropriate rate specified in the Sixth Schedule;

(b) under a national permit granted under sub-section (12) of section 88 of the said Act by an authority having jurisdiction outside Uttar Pradesh unless there has been paid in respect thereof an additional tax under section-5 calculated at the rate specified in clause (B) of the Third Schedule, in the manner prescribed.

(c) under a permit granted under sub-section (9) of section 88 of the said Act read with the Motor Vehicles (All India Permit for Tourist Transport Operators) Rules, 1993 by an authority having jurisdiction out-side Uttar Pradesh unless there has been paid in respect thereof additional tax under section 6 at the rate specified in sub-clause (b) of Article V of the Fourth Schedule, in the manner prescribed:

Provided that the State Government may, by notification, increase by not more than fifty per cent, the rates of tax or additional tax, as the case may be, specified in the said Schedules.”

SUCH TAX HAS BEEN PAID.

Provided that no such refund shall be admissible unless such person has surrendered the certificate of registration, the token, if any, issued in respect of the vehicle and the permit, if any, to the Taxation Officer, before the period for which such refund is claimed.

(2) Where the operator or, as the case may be, the owner of a motor vehicle, does not intend to use his vehicle for a period of one month or more he shall, before the date the tax or additional tax, as the case may be, is due, surrender the certificate of registration, the token, if any, issued in respect of the motor vehicle and the permit, if any, to the Taxation Officer of the region where the tax or additional tax was last paid and on such surrender, no tax or additional tax under this Act shall be payable in respect of such vehicle for each complete calendar month of the period during which the vehicle remains withdrawn from use and the aforesaid documents remain surrendered with the Taxation Officer:

Provided that in case such vehicle is found plying during the period when its documents as mentioned in this sub-section remain surrendered with the Taxation Officer, such owner or operator, as the case may be, shall be liable to the tax as if the said documents were not surrendered and shall also be liable to the penalty payable under sub-section (3) of section 9.

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(3) Where the owner of a motor vehicle other than a transport vehicle, in respect whereof one-time tax has been paid under this Act proves to the satisfaction of the Taxation Officer in prescribed manner that such motor vehicle has not been used for a continuous period of one month or more, he shall be entitled to a refund of such tax at the rates specified in Part 'A' of the Second Schedule for the said period :

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

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

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

(5) The owner of a motor vehicle other than a transport vehicle, in respect whereof one-time tax has been paid under this Act shall be entitled to refund of such tax at the rates specified in Part 'B' of the Second Schedule on the ground that he has, after payment of such tax, paid tax in respect of such vehicle under any enactment relating to any tax on motor vehicles in any other State or Union Territory as a consequence of such vehicle having been brought over permanently to such other 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.

(6) Where any person who has paid the tax other than one-time tax in respect of an old motor vehicle, proves to the satisfaction of the Taxation Officer that the motor vehicle, in respect of which such tax has been paid, has not been used for a continuous period of one month or more since the tax or instalment was last paid, he shall be entitled to a refund of an amount equal to one-twelfth of the rate of annual tax payable in respect of such vehicle for each complete calendar month of such period for which such tax has been paid :

Provided that no such refund shall be admissible unless such person has surrendered the certificate of registration and the token, if any, issued in respect of the vehicle to the Taxation Officer, before the period for which such refund is claimed.

(7) An operator of a transport vehicle entitled to any refund of tax under sub-section (1), shall also be entitled to refund of such portion of the additional tax paid under section 5 or, as the case may be, under section 6, as is attributable to the period for which he is entitled to refund under sub-section (1); and the amount of such refund shall be calculated on the same principle as is laid down in the said sub-section.

13. (1) The owner or operator of every motor vehicle shall make a declaration in respect of it in the prescribed form and shall deliver the declaration within the prescribed time to the Taxation Officer and shall pay to him the tax or the additional tax which he appears by such declaration to be liable to pay in respect of such vehicle, as required by or under this Act.

Declaration by
person keeping
vehicle for use

(2) Where a motor vehicle is altered so as to render the owner or operator thereof liable to payment of enhanced tax or additional tax under section 14, such owner or operator shall make, within the prescribed time, an additional declaration in the prescribed form showing the nature of the alteration made and shall deliver it to the Taxation Officer and shall pay to him the difference in tax or additional tax payable under section 14.

14. Where any motor vehicle in respect of which the tax or additional tax has been paid is altered in such manner as to cause the vehicle to become a vehicle in respect of which a higher rate of tax or additional tax is payable, the owner or operator thereof shall in respect of such vehicle be liable jointly and severally to pay the difference between the amount of tax or additional tax payable after its being so altered.

Payment of
difference in
tax

Record of
payment of the
tax in the
certificate of
registration and
grant of token

15. (1) The Taxation Officer shall record the payment of tax in the certificate of registration granted in respect of the motor vehicle and in the case of a transport vehicle shall also issue a token in the prescribed form.

(2) The Taxation Officer shall record payment of additional tax under section 5 or section 6, as the case may be, in the certificate prescribed in this behalf, to be issued by him.

Power to stop
Vehicle and
enter

16. The driver of a motor vehicle shall cause the vehicle to stop and remain stationary when required so to do by the Taxation Officer, or any other Officer authorised by the State Government in this behalf, in order to enable him to carry out any duty imposed on him by or under this Act and such authority or other Officer may also enter the vehicle and travel in it for doing so.

Time table to
be furnished

17. (1) Every operator of stage carriage shall, within such time and in such manner as may be prescribed, furnish to the Taxation Officer a table regulating timings of arrival and departure of his stage carriage, as well as the number of single trips made in a quarter and such other particulars connected with his business, as the Taxation Officer may, by order, from time to time, require.

(2) Any alteration in the timings or particulars referred to in sub-section (1), shall be intimated by the operator to the Taxation Officer within fifteen days of such alteration taking effect.

Appeal

18. (1) Any person aggrieved by an order of the Taxation Officer made under section 12 may, within thirty days from the date of receipt of such order, prefer an appeal to the Appellate Authority.

(2) The Appellate Authority may, after giving the appellant an opportunity of being heard pass such orders as it thinks fit.

(3) Every order made by the Appellate Authority in an appeal under sub-section (1) shall be final.

Punishment of
offences

19. Whoever contravenes any of the provisions of this Act or the rules made thereunder shall be punishable with fine which may extend to five hundred rupees and for the second or subsequent similar offence, be punishable with fine which may extend to one thousand rupees :

Provided that no court shall, except for reasons to be recorded in writing, impose a fine of less than five hundred rupees for any such second or subsequent offence.

Recovery of
Tax

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

(2) The tax, the additional tax and penalty payable under this Act shall be first charge on the motor vehicle including its accessories, in respect whereof it is due.

Power to
enforce
attendance of
witnesses etc.

21. The appellate authority, or the Taxation Officer making any inquiry under this Act shall have all such powers as are vested in a civil court while trying a civil suit, in respect of,—

(a) the summoning and enforcing of attendance of witnesses, and examining them on oath or affirmation or otherwise and the issue of commission or request to examine witnesses;

(b) compelling anyone for the production of any document; and

(c) punishing persons guilty of disobedience of orders issued in exercise of such powers referred to in the preceding clauses.

22. (1) Where an officer authorised by the State Government in this behalf, has reason to believe that a transport vehicle has been or is being used by a person without payment of tax, additional tax or penalty if any, he may seize and detain the transport vehicle and for the purpose take, or cause to be taken, such steps as may be considered, by him necessary, for the safe-custody of the transport vehicle and, in particular, require the driver of such vehicle to convey it to the nearest police station or any other place specified by him :

Detention of Transport vehicle in case of non-payment of tax

Provided that the officer seizing the vehicle, shall, within forty-eight hours of such seizure, send a report of such seizure to the concerned Taxation Officer.

(2) A Transport vehicle seized or detained under this section shall be released by the Taxation Officer immediately on payment of the tax, additional tax, penalty or other amount due for the non-payment whereof the vehicle was so seized or detained.

Ans 25/2001 (3) where the tax, additional tax, penalty or other amount due for the non-payment whereof a transport vehicle has been seized or detained under this section, is not paid under sub-section (2) within the period of forty-five days from the date of seizure or detention of the Vehicle, the Transport Commissioner may, without prejudice to any other action that may be taken under this Act, cause the vehicle to be sold by public auction in the manner prescribed and the sale proceeds of such vehicle shall be adjusted towards the tax, additional tax, the penalty or the other amount due in respect of such vehicle and the expenses, if any, of such auction and the balance, if any, shall be refunded to the owner or the operator of the vehicle."

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(2) When an offence is so compounded,—

(i) before the institution of the prosecution, the offender shall not be liable to prosecution for such offence;

(ii) after the institution of the prosecution, the compounding shall amount to acquittal of the offender and no further proceedings shall be taken against the person for the same offence.

25. No Court shall take cognizance of an offence punishable under this Act except on a report in writing of the facts constituting such offence made by the Taxation Officer.

Cognizance of offences

26. (1) If the person committing an offence under this Act is a company, the company, as well as every person in charge of an responsible to the company for the conduct of its business at the time of the commission of the offence shall be deemed to be quality of the offence and shall be liable to be proceeded against and punished accordingly :

Offences by Companies

Provided that nothing contained in this sub-section shall render any such person liable to any punishment, 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 any 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 of, or that the commission of the offence is attributable to any neglect on the part of, any secretary, director, manager, or other officer of the company, such secretary, director, manager, 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 purpose of this section—

(a) "Company" means any body corporate and includes a firm or other association of individuals; and

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

Protection of
action taken in
good faith

27. No suit, prosecution or other legal proceedings shall lie against the State Government or any of its officers or servants in respect of anything which in good faith is done or intended to be done in pursuance of this Act or any rule, order or direction made or given hereunder.

Power of State
Government to
make rules

28. (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, the State Government may make rules for all or any of the following purpose, namely—

(a) prescribing the manner and the form in which, and the authority to which, application for payment of tax or additional tax under this Act shall be presented;

(b) prescribing the form of any certificate, declaration, notice, receipt or token and the particulars to be stated therein and the manner of exhibiting a token on a motor vehicle;

(c) prescribing the manner in which, and the fees on payment of which, token or certificate may be granted or transferred under this Act;

(d) prescribing generally the authorities by whom, and manner in which, any duties in respect of or incidental to the carrying into effect of the provisions of this Act, may be performed;

(e) regulating the method of payment and recovery of the tax, additional tax and penalty;

(f) regulating the manner in which exemptions from, and refunds of, the tax or additional tax may be claimed and granted;

(g) prescribing the fee for appeal and regulating the manner in which appeals may be instituted and heard;

(h) prescribing the manner of service of orders passed or notices issued under this Act;

(i) prescribing the time for, and manner of, furnishing the fine table and other particulars under section 17;

(j) prescribing the manner in which routes are to be classified;

(k) prescribing the manner in which the Uttar Pradesh Road Transport Accidents Relief Funds shall be administered and utilised;

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

Power to
remove
difficulties

29. (1) The State Government may, for the purposes of removing any difficulty, by a notified order, direct that the provisions of this Act shall, during such period as may be specified in the order, have effect subject to such adaptations, whether by way of modification, addition or omission, as it may deem to be necessary or expedient:

Provided that no such order shall be made after the expiration of two years from the date of the commencement of this Act.

(2) Every order made under sub-section (1) shall be laid as soon as may be, before both the Houses of State Legislature; and the provisions of sub-section (1) of section 23-A of the Uttar Pradesh General Clauses Act, 1904 shall apply as they apply in respect of rules made by the State Government under any Uttar Pradesh Act.

(3) No order under sub-section (1) shall be called in question in any court on the ground that no difficulty as is referred to in sub-section (1) existed or required to be removed.

30. (1) The United Provinces Motor Vehicles Taxation Act, 1935, the Uttar Pradesh Motor Gadi (Yatri-Kar) Adhiniyam, 1962, and the Uttar Pradesh Motor Gadi (Mal-Kar) Adhiniyam, 1964, are hereby repealed.

Repeal and savings

(2) without prejudice to the generality of section 6 of the Uttar Pradesh General Clauses Act, 1904, the repeal of the enactments referred to in sub-section (1) shall not affect any liability incurred before the date of such repeal and the proceedings under such enactment pending on the said date before any competent authority or court, and all proceedings relating to any such liability as aforesaid instituted after the commencement of this Act, shall be continued and disposed of as if this Act had not come into force.

FIRST SCHEDULE

(See Section 4)

PART "A"

Classification of Vehicles other than transport vehicles with reference to which rates have been prescribed in Part B and C of this Schedule and Part A and B of the Second Schedule.

Article	Description of Vehicles
I.	Motor Cycles (which term includes scooters and mopeds)--- (1) Not exceeding 80 Kilograms in weight, unladen; (2) Exceeding 80 Kilograms in weight, unladen but not exceeding 500 Kilograms unladen.
II.	(1) Vehicles not being motor cycles, 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) Trailers 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 the 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) Trailers drawn by vehicles covered by this Article.

PART "B"

Rates of one time tax on vehicles under sub-section (1) of section 4

Serial no.	Vehicle according to the Articles of Part "A"	Rates of one time tax in Rupees											
		Registered on or after the date of commencement of the Uttar Pradesh Motor Vehicles Taxation Act, 1997	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)	500.00	396.00	297.00	198.00	99.00	99.00	99.00	99.00	99.00	99.00	99.00	99.00
2	I (2)	935.00	842.00	748.00	655.00	561.00	468.00	374.00	281.00	187.00	105.00	105.00	105.00
3	II (1)	3300.00	3029.00	2759.00	2488.00	2218.00	1947.00	1676.00	1406.00	1135.00	865.00	594.00	323.00
4	II (2)	605.00	557.00	508.00	460.00	411.00	363.00	315.00	266.00	218.00	169.00	121.00	73.00
5	III (1) (a)	5808.00	5324.00	4840.00	4356.00	3872.00	3388.00	2904.00	2420.00	1936.00	1452.00	968.00	484.00
6	III (1) (b)	8228.00	7550.00	6873.00	6195.00	5518.00	4840.00	4162.00	3485.00	2807.00	2130.00	1452.00	774.00
7	III (1) (c)	11374.00	10430.00	9486.00	8543.00	7599.00	6655.00	5711.00	4767.00	3824.00	2880.00	1936.00	992.00
8	III (1) (d)	13310.00	12209.00	11108.00	10007.00	8906.00	7805.00	6703.00	5602.00	5401.00	3400.00	2299.00	1198.00
9	III (1) (e)	13310.00 <i>plus</i> 5324.00 for every 1000 Kilograms or part thereof in excess of 5000 Kilograms	12209.00 <i>plus</i> 4888.00 for every 1000 Kilograms or part thereof in excess of 5000 Kilograms	11108.00 <i>plus</i> 4453.00 for every 1000 Kilograms or part thereof in excess of 5000 Kilograms	10007.00 <i>plus</i> 4017.00 for every 1000 Kilograms or part thereof in excess of 5000 Kilograms	8906.00 <i>plus</i> 3582.00 for every 1000 Kilograms or part thereof in excess of 5000 Kilograms	7805.00 <i>plus</i> 3146.00 for every 1000 Kilograms or part thereof in excess of 5000 Kilograms	6703.00 <i>plus</i> 2710.00 for every 1000 Kilograms or part thereof in excess of 5000 Kilograms	5602.00 <i>plus</i> 2275.00 for every 1000 Kilograms or part thereof in excess of 5000 Kilograms	5401.00 <i>plus</i> 1839.00 for every 1000 Kilograms or part thereof in excess of 5000 Kilograms	3400.00 <i>plus</i> 1404.00 for every 1000 Kilograms or part thereof in excess of 5000 Kilograms	2299.00 <i>plus</i> 968.00 for every 1000 Kilograms or part thereof in excess of 5000 Kilograms	1198.00 <i>plus</i> 532.00 for every 1000 Kilograms or part thereof in excess of 5000 Kilograms

1	2	3	4	5	6	7	8	9	10	11	12	13	14
10	III (2)	1210.00	1113.00	1016.00	920.00	823.00	726.00	629.00	532.00	436.00	339.00	242.00	145.00

Provided that the rate of tax in respect of all motor vehicles driven by petrol 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 Council, Municipal Corporation, Zila Panchayat, Nagar Panchayat or Kshettra Panchayat ;
- (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 Articles I, II and III of this part.

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PART "C"*Rates of Tax (other than one-time tax) under proviso to sub-section (1) of Section 4*

Serial no.	Vehicles according to the Articles of Part "A"	Annual rate of tax
1	2	3
		Rs. P.
1	I (1)	60.00
2	II (2)	90.00
3	II (1)	300.00
4	II (2)	55.00
5	III (1) (a)	528.00
6	III (1) (b)	748.00
7	III (1) (c)	1034.00
8	III (1) (d)	1210.00
9	III (1) (e)	1210.00+ Rs. 484.00 for every 1,000 Kilograms or part thereof in excess of 5,000 Kilograms
10	III (2)	110.00

Provided that the rates of tax in respect of all motor vehicles driven by petrol 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 Council, Municipal Corporation, Zila Panchayat, Nagar Panchayat or Kshettra Panchayat;

(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 motor vehicles driven by diesel shall be double of the rates specified against Articles I, II and III of this part.

PART "D"*Rates of Tax on Transport Vehicles under Sub-section (2) of Section 4*

Article	Description of Vehicles	Rate of tax per Quarter
1	2	3
I.	Vehicles plying for the conveyance of passengers and light personal luggage of passengers	Rs. P.
	(1) with seating capacity for not more than three persons exclusive of the driver;	95.00
	(2) with seating capacity for four persons exclusive of the driver;	185.00

1	2	3
		Rs. P.
(3)	with seating capacity for more than four but not more than six persons exclusive of the driver:	
	(a) three-wheelers	185.00
	(b) others:	230.00
(4)	with seating capacity for more than six persons but not more than twelve persons exclusive of the driver:	
	(a) if intended for use on "A-Class" route:	350.00
	(b) if intended for use on "B-Class" route:	250.00
(5)	with seating capacity for more than twelve persons but not more than twenty persons exclusive of the driver:	
	(a) if intended for use on "A-Class" route:	
	(i) for the first twelve seats—	350.00
	(ii) for every additional seat—	30.00
	(b) if intended for use on "B-Class" route:	
	(i) for the first twelve seats—	250.00
	(ii) for every additional seat—	25.00
(6)	with seating capacity for more than twenty persons but not more than thirty-five persons exclusive of the driver:	
	(a) if intended for use on "A-Class" route:	
	(i) for the first twenty seats—	590.00
	(ii) for every additional seat—	35.00
	(b) if intended for use on "B-Class" route:	
	(i) for the first twenty seats—	450.00
	(ii) for every additional seat—	30.00
(7)	with seating capacity for more than thirty-five persons exclusive of the driver:	
	(a) if intended for use on "A-Class" route :—	Rs. 1115.00 + Rs. 45.00 for every seat in excess of thirty- five seats.
	(b) if intended for use on "B-Class" route :—	Rs. 900.00 + Rs. 35.00 for every seat in excess of thirty- five seats.
<i>Explanation :</i> For the purpose of this Article, fifty per cent of the sanctioned standing capacity, if any, shall be reckoned as additional seating capacity.		
II.	Vehicles plying for hire for the conveyance of limited number of passengers and the transport of a limited quantity of passengers' goods, the tax payable under Article I in respect of the authorised number of passenger seats in addition to tax for every metric ton of the registered laden weight of the vehicle, or part thereof :	45.00
III.	Vehicles plying for transport of goods only excluding trailers attached to tractors, which trailers are used solely for agricultural purposes, for every metric ton of the registered laden weight of the vehicle, or part thereof :	
	(i) for one region :	70.00
	(ii) for more than one region :	85.00

1	2	3
IV.	Tractor by which trailer is drawn and which is used for purposes other than agricultural purposes-tax in addition to the tax paid in respect of the trailer or trailers drawn by it :	Rs. P. 45.00

Explanation :

(1) Where any motor vehicle is used for various purposes or in such a manner as to cause it to be taxable under more than one Article of this Schedule, the tax payable shall be at the highest appropriate rate.

(2) Where a motor vehicle is equipped with sleeping berths, each sleeping berth shall, for the purposes of Articles I and II of this part be regarded as the equivalent of two passenger seats.

(3) Every trailer attached to or drawn by a motor vehicle, which is taxable under any of the Articles II, III and IV of this part be regarded as a separate motor vehicle liable to appropriate tax as specified in that Article.

SECOND SCHEDULE

(See Section 12)

PART "A"

Rates of refund of one time tax under sub-section (3) of Section 12.

Serial no.	Vehicles according to the Articles of Part "A" of the First Schedule	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)	13.00
4	II (2)	2.00
5	III (1) (a)	24.00
6	III (1) (b)	34.00
7	III (1) (c)	47.00
8	III (1) (d)	55.00
9	III (1) (e)	55.00 + Rs. 22.00 for every 1000 kilograms or part thereof in excess of 5000 kilograms.
10	III (2)	5.00

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

PART "B"

Rates of refund of one-time tax under sub-section (5) of Section 12.

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" of 1st Schedule	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)	297.00	198.00	99.00	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
2	I (2)	748.00	655.00	561.00	468.00	374.00	281.00	187.00	105.00	Nil	Nil	Nil
3	II (1)	2759.00	2488.00	2218.00	1947.00	1676.00	1406.00	1135.00	865.00	594.00	323.00	Nil
4	II (2)	508.00	460.00	411.00	363.00	315.00	266.00	218.00	169.00	121.00	73.00	Nil
5	III (1) (a)	4840.00	4356.00	3872.00	3388.00	2904.00	2420.00	1936.00	1452.00	968.00	484.00	Nil
6	III (1) (b)	6873.00	6195.00	5518.00	4840.00	4162.00	3485.00	2807.00	2130.00	1452.00	774.00	Nil
7	III (1) (c)	9486.00	7543.00	7599.00	6655.00	5711.00	4767.00	3824.00	2880.00	1936.00	992.00	Nil
8	III (1) (d)	11108.00	10007.00	8906.00	7805.00	6703.00	5602.00	4501.00	3400.00	2299.00	1198.00	Nil
9	III (1) (e)	11108.00	10007.00	8906.00	7805.00	6703.00	5602.00	4501.00	3400.00	2299.00	1198.00	Nil
	Plus	Plus	Plus	Plus	Plus	Plus	Plus	Plus	Plus	Plus	Plus	Nil
		4453.00	4017.00	3582.00	3146.00	2710.00	2275.00	1839.00	1404.00	968.00	532.00	
	for every	for every	for every	for every	for every	for every	for every	for every	for every	for every	for every	
	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	
	Kilograms	Kilograms	Kilograms	Kilograms	Kilograms	Kilograms	Kilograms	Kilograms	Kilograms	Kilograms	Kilograms	
	or part	or part	or part	or part	or part	or part	or part	or part	or part	or part	or part	
	thereof	thereof	thereof	thereof	thereof	thereof	thereof	thereof	thereof	thereof	thereof	
	in excess	in excess	in excess	in excess	in excess	in excess	in excess	in excess	in excess	in excess	in excess	
	of 5000	of 5000	of 5000	of 5000	of 5000	of 5000	of 5000	of 5000	of 5000	of 5000	of 5000	
	Kilograms	Kilograms	Kilograms	Kilograms	Kilograms	Kilograms	Kilograms	Kilograms	Kilograms	Kilograms	Kilograms	
10	III (2)	1016.00	920.00	823.00	726.00	629.00	532.00	436.00	339.00	242.00	145.00	Nil

Provided that the rates of refund shall 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' of the first schedule.

THIRD SCHEDULE

(See Section 5)

Rates of additional Tax on goods carriages

(A) Additional tax on Goods (operating under permits granted by authorities having jurisdiction within Uttar Pradesh) *subs by 4/2003*

Article		
1	2	3
I.	<i>omitted by 4/2003</i> Hill routes	Rs. 240.00 per metric ton of the registered laden weight of the vehicle or part thereof.
II.	<i>Plains routes omitted by 4/2003</i>	<i>100.00 - subs by 4/2003</i>
	(i) for one region :	Rs. 85.00 per metric ton of the registered laden weight of the vehicle or part thereof.
	(ii) for more than one region :	<i>130.00 - subs by 4/2003</i> Rs. 110.00 per metric ton of the registered laden weight of the vehicle or part thereof.

Explanations : *omitted by 4/2003*

(1) Where any motor vehicle is taxable under more than one Article of this Schedule, the Additional Tax is payable at the highest appropriate rate.

(2) The term "hill routes" means all roads lying within Pithoragarh, Almorā, Chamoli, Uttar Kashi and Tehri Garhwal districts, Tehsil Chakrata of Dehradun district and those portions of Nainital, Udham Singh Nagar and Garhwal districts which lie on the north of the base of foot hills from Tanakpur in the east right along Kathgodam, Ramnagar, Kotdwara to Luxaman Jhula in the West and also all roads beyond municipal limits of Dehradun town towards Mussoorie side.

(B) Additional Tax on a goods carriage operating under national permit granted under sub-section (12) of section 88 of the Motor Vehicles Act, 1988 by a State other than the State of Uttar Pradesh or a Union Territory shall be Rs. 5,000.00 for each year or part thereof.

FOURTH SCHEDULE

(See section 6)

Rates of Additional Tax on stage carriage

I. In respect of vehicles, other than Omni bus when used as contract carriage, operating in plains, excluding Meerut and Jhansi Regions.

(a) Rate of additional Tax on each seat :- *subs by 3/2006*

Sl. No.	Distance Run in a quarter (in Kms.)	Amount of quarterly tax (in rupees)
---------	-------------------------------------	-------------------------------------

1	2	3	4
4	Exceeding 5700 but not exceeding 7200	248.00 283.00	276.00 314.00
4 sub by 412003	Exceeding 7200 but not exceeding 9000 — up to 9000	340.00 376.00	346.00 393.00
5	Exceeding 9000 but not exceeding 11700	402.00 458.00	449.00 511.00
6	Exceeding 11700 but not exceeding 14400	495.00 565.00	557.00 630.00
7	Exceeding 14400 but not exceeding 18000	619.00 705.00	691.00 787.00
8	Exceeding 18000	705.00 plus 177.00 for every 4500 Kms. or part thereof.	787.00 plus 198.00 for every 4500 Kms. or part thereof.

Provided that the additional tax on a stage carriage operating within the limits of a corporation or a municipality shall be Rupees 4,200/- per quarter in respect of a stage carriage having not more than 35 seats and Rupees 6,000/- per quarter in respect of a stage carriage having more than 35 seats.

(b) Rates of additional tax on stage carriages covered by temporary permits issued for the conveyance of passengers on special occasions such as to and from fairs and religious gatherings and for marriage parties, tourist parties or such other reserved parties:—

- | | |
|--|--|
| (i) For vehicles with seating capacity for not more than 42 persons exclusive of the driver and conductor: | Rs. 135.00 per day in addition to the tax payable under clause (a) of Article I for the number of days for which the temporary permit is issued. |
| (ii) For vehicles with seating capacity for more than 42 persons, exclusive of the driver and conductor: | Rs. 225.00 per day in addition to the tax payable under clause (a) of Article I for the number of days for which the temporary permit is issued. |

Provided that the rates of additional tax on express, semi deluxe, deluxe and air conditioned stage carriage shall be:—

- | | |
|----------------------|--|
| (i) express | Five per cent higher than the rates under clause (a) or clause (b) of Article I, as the case may be. |
| (ii) semi deluxe | Eight per cent higher than the rates under clause (a) or clause (b) of Article I, as the case may be. |
| (iii) deluxe | Twenty per cent higher than the rates under clause (a) or clause (b) of Article I, as the case may be. |
| (iv) air conditioned | Fifty per cent higher than the rates under clause (a) or clause (b) of Article I, as the case may be. |

III. In respect of vehicles, other than Omni bus when used as contract carriage, operating in Meerut Region.

(a) Rates of additional tax on each seat :—

Serial no.	Distance run in a quarter (In Kms.)	Amount of Quarterly Tax	
		On 'A' Class routes	On 'B' Class routes
1	2	3	4
		Rs. P.	Rs. P
1	Upto 4500	174.00	194.00
2	Exceeding 4500 but not exceeding 5700	221.00	246.00
3	Exceeding 5700 but not exceeding 7200	279.00	311.00
4	Exceeding 7200 but not exceeding 9000	348.00	389.00
5	Exceeding 9000 but not exceeding 11700	453.00	505.00
6	Exceeding 11700 but not exceeding 14400	557.00	622.00
7	Exceeding 14400 but not exceeding 18000	697.00	778.00
8	Exceeding 18000	Rs. 697.00 plus Rs.174.00 for every 4500 Kms. or part thereof.	Rs.778.00 plus Rs. 194.00 for every 4500 Kms. or part thereof.

Provided that the additional tax on a stage carriage operating within the limits of a corporation or a municipality shall be Rupees 4,200/- per quarter in respect of a stage carriage having not more than 35 seats and Rupees 6,000/- per quarter in respect of a stage carriage having more than 35 seats.

(b) Rates of additional Tax on stage carriages covered by temporary permits issued for the conveyance of passengers on special occasions such as to and from fairs and religious gatherings and for marriage parties, tourist parties or such other reserved parties:—

- | | |
|--|--|
| (i) For vehicles with seating capacity for not more than 42 persons exclusive of the driver and conductor; | Rs. 135.00 per day in addition to the tax payable under clause (a) of Article III for the number of days for which the temporary permit is issued. |
| (ii) For vehicles with seating capacity for more than 42 persons, exclusive of the driver and conductor; | Rs. 225.00 per day in addition to the tax payable under clause (a) of Article III for the number of days for which the temporary permit is issued. |

Provided that the rates of additional tax on express, semi deluxe, deluxe and air conditioned stage carriage shall be:—

(i) express

Five per cent higher than the rates under clause (a) or clause (b) of Article III as the case may be.

(ii) semi deluxe

Eight per cent higher than the rates under clause (a) or clause (b) of Article III, as the case may be.

(iii) deluxe

Twenty per cent higher than the rates under clause (a) or clause (b) of Article III, as the case may be.

(iv) air conditioned

Fifty per cent higher than the rates under clause (a) or clause (b) of Article III, as the case may be.

IV. In respect of vehicles, other than Omni bus when used as contract carriage, operating in Jhansi Region.

"(a) Rate of additional Tax on each seat :-

Sl. No.	Distance Run in a quarter (in Kms.)	Amount of quarterly tax (in rupees)		Quarterly Tax
		On 'A' Class routes	On 'B' Class routes	
1	2	3	4	4
1	Upto 5700	192.00	215.00	
2	Exceeding 5700 but not exceeding 7200	244.00	271.00	Rs. P 148.00 130.00
3	Exceeding 7200 but not exceeding 9000	265.00	294.00	
4	Exceeding 9000 but not exceeding 11700.	344.00	383.00	187.00 161.00
5	Exceeding 11700 but not exceeding 14400.	424.00	473.00	236.00 207.00
6	Exceeding 14400 but not exceeding 18000.	529.00	590.00	294.00 250.00
7	Exceeding 18000	529.00 plus 192.00 for every 5700 Kms. or part thereof	590.00 plus 215.00 for every 5700 Kms. or part thereof	383.00 337.00 473.00 415.00 590.00 518.00

Provided that the additional tax on a stage carriage operating within the limits of a corporation or a municipality shall be Rupees 4200/- per quarter in respect of a stage carriage having not more than 35 seats and Rupees 6000/- per quarter in respect of a stage carriage having more than 35 seats.

plus 148.00
every 4500 Kms.
thereof.

Provided that the additional tax on a stage carriage operating within the limits of a corporation or a municipality shall be Rupees 4,200/- per quarter in respect of a stage carriage having not more than 35 seats and Rupees 6,000/- per quarter in respect of a stage carriage having more than 35 seats.

(b) Rates of additional tax on stage carriages covered by temporary permits issued for the conveyance of passengers on special occasions such as to and from fairs and religious gatherings and for marriage parties, tourist parties or such other reserved parties:—

(i) For vehicles with seating capacity for not more than 42 persons exclusive of the driver and conductor:

Rs. 135.00 per day in addition to the tax payable under clause (a) of Article IV for the number of days for which the temporary permit is issued.

- | | |
|--|---|
| (ii) For vehicles with seating capacity for more than 42 persons, exclusive of the driver and conductor: | Rs. 225.00 per day in addition to the tax payable under clause (a) of Article IV for the number of days for which the temporary permit is issued. |
|--|---|

Provided that the rates of additional tax on express, semi deluxe, deluxe and air conditioned stage carriage shall be:—

- | | |
|----------------------|---|
| (i) express | Five per cent higher than the rates under clause (a) or clause (b) of Article IV, as the case may be. |
| (ii) semi deluxe | Eight per cent higher than the rates under clause (a) or clause (b) of Article IV, as the case may be. |
| (iii) deluxe | Twenty per cent higher than the rates under clause (a) or clause (b) of Article IV, as the case may be. |
| (iv) air conditioned | Fifty per cent higher than the rates under clause (a) or clause (b) of Article IV, as the case may be. |

V. In respect of Contract Carriage :—

(a) covered by permits issued under section 74 or sub-section (9) of section 88 of the Motor Vehicles Act, 1988 by authorities having jurisdiction within Uttar Pradesh:—

- | | Amount of Quarterly Tax (in Rupees) |
|---|-------------------------------------|
| (i) Motor Cab | 1927.00 |
| (ii) Maxi Cab | 8300.00 |
| (iii) for vehicles with seating capacity for more than 12 persons but not more than 20 persons exclusive of the driver and conductor. | 13709.00 |
| (iv) for vehicles with seating capacity or more than 20 persons but not more than 41 persons exclusive of the driver and conductor. | 20563.00 |
| (v) for vehicles with seating capacity of 42 persons and above exclusive of the driver and conductor. | 24646.00 |
| (vi) for deluxe bus | 29786.00 |

(b) Covered by permits under sub-section (9) of Section 88 of the Motor Vehicles Act, 1988 read with Motor Vehicles (All India permits for Tourist Transport Operators) Rules, 1993 issued by authorities having jurisdiction outside the State of Uttar Pradesh :—

Subs by 3/2006
Subs by 4/2006

Explanations : (1) The total quarterly tax payable under this Schedule on a stage carriage shall be such number of times of the rates given under Articles I, II, III and IV above, as the maximum number of seats permitted by the Registering Authority under the relevant provisions of the Motor Vehicles Act, 1988. For this purpose, fifty per cent of the sanctioned standing capacity, if any, of a stage, carriage shall be reckoned as additional seating capacity, with the fraction of a seat being counted as one seat.

(2) The quarterly run distance of a stage carriage under sub-clause (a) of each of the Articles I, II, III and IV of this Schedule shall be such numbers of one way trips as are permitted under the conditions of the permit multiplied by the total kilometres involved in one such trip.

(3) Until such time as the timings and trips are fixed by the State Transport Authority or the Regional Transport Authority, as the case may be, an operator shall pay additional tax on the quarterly run distance to be arrived at on the basis of trips operated by the vehicle prior to the enforcement of this Act.

(4) 'Express Stage-carriage' means a stages carriage which:—

(a) operates on a route length of not less than 200 kilometres except Lucknow, Kanpur route and stops only at District and Tahsil headquarters;

(b) conforms to the following specifications:—

(I) each passenger's seat:—

(i) should have a minimum area of 40×38.5 centimeters measured on the straight lines along and at right angle to the front of each seat;

(ii) should be provided with 9 centimetre thick seat cushion;

(iii) should be provided with back rest of height of 56 centimetres with 2.5 centimetres thick cushion with terrycot rexine cover and head rest of 40/15.24 centimetres×23 centimetres.

(II) Seating arrangement—Seating layout should be three and two on either side, all seats facing forward with a clear space of not less than 66.2 centimetres between the back of seats within 28 centimetres leg space.

(III) Windows—113 centimetres wide fitted with safety glasses conforming to the specifications laid down in Rule 100 of the Central Motor Vehicles Rules, 1989.

(IV) Drive's Cabin—Drive's Cabin should be half partitioned, and

(V) Should have the facilities of an audio system and internal fluorescent tube-lighting.

(5) Semi-deluxe stage carriage means a stage carriage which conforms to the following specifications:—

(I) each passenger's seat:—

(i) should have a minimum area of 40×40 centimetres measured on the straight lines along and at the right angle to the front of each seat;

(ii) should be provided with seat cushion of 9 centimetres;

(iii) should be provided with back rest of the height of 61 centimetres with 5 centimetres thick cushion with foam rexine cover and head rest of 40/17.78 centimetres×26.67 centimetres.

(II) Seating arrangement—Seating layout should be three and two on either side, all seats facing forward with a clear space of not less than 71.2 centimetres between the back of seats with 30 centimetres leg space.

(III) Windows—142.5 centimetres wide fitted with safety glasses conforming to the specifications laid down in rule 100 of the Central Motor Vehicles Rules, 1989.

(IV) Driver's Cabin—Driver's cabin should be half partitioned, and

(V) Should have the facilities of an audio system and internal fluorescent tube lighting.

(6) "Deluxe stage carriage" or "Deluxe bus" means a bus which conforms to the following specifications :

(I) each passenger's seat:—

(i) should have a minimum area of 45.8×45.8 centimetres measured on the straight lines along and at right angle to the front of each seat;

(ii) should be provided with seat cushion of 10 centimetres;

(iii) should be provided with back rest of height of 71.2 centimetres with 5 centimetres thick cushion with foam rexine or tapestry cover and head rest of 40/17.78 centimetres×26.67 centimetres.

(II) Seating arrangement—Seating layout should be two and two on either side, all seats facing forward with a clear space of not less than 71.2 centimetres between the back of seats with 38 centimetres leg space.

(III) Windows—142.5 centimetres wide fitted with filmed safety glasses conforming to the standards laid down by the Bureau of Indian Standards.

(IV) Driver's Cabin—Driver's cabin should be fully partitioned, and

(V) Should have the facilities of an video system and internal fluorescent tube lighting.

(7) For the purposes of this schedule, seat will not include the drivers and the conductor's seat.

(8) Where any motor vehicle is taxable under more than one of the Articles of this Schedule, the additional tax payable shall be at the highest appropriate rate.

(9) HMTs mean and includes—

(a) districts of Pithoragarh, Almora, Chamoli, Uttar-Kashi and Tehri Garhwal: —omit by A/2003

(b) Tehsil Chakrata of district Dehradun;

(c) those portions of Nainital, Udham Singh Nagar and Garhwal districts which lie on the north of the base of foot hills from Tanakpur in the east right along Kathgodam, Ramnagar, Kotdwara to Laxman Jhula in the west; and

(d) area lying towards Mussoorie out side the municipal limits of Dehradun.

(10) 'Jhansi region' means districts of Lalitpur, Jhansi, Jalaun, Hamirpur, Mahoba and Banda.

(11) 'Meerut region' means districts of Muzaffarnagar, Meerut, Ghaziabad and Bulandshahr.

(12) In this Schedule, the expressions 'Corporation' and 'municipality' shall have the meanings respectively assigned to them in the Uttar Pradesh Municipal Corporations Act, 1959 and the Uttar Pradesh Municipalities Act, 1916.

FIFTH SCHEDULE

(See section 6)

Formula of Additional Tax payable by the Uttar Pradesh State Road Transport Undertaking, under section 6 :

$$\frac{G \times 21}{121}$$

In this Schedule—"G" stands for gross receipts of the undertaking on account of passenger traffic during any calendar month.

SIXTH SCHEDULE

(Section 10)

File no-4/2003

The rates of Additional Tax payable under section 10 by transport vehicles plying in Uttar Pradesh under a temporary permit granted by an authority having jurisdiction outside Uttar Pradesh.

I. Goods Carriages

Rs. 50.00 per day for the number of days of operation in Uttar Pradesh.

"II-Public Service Vehicle Type	Rate of additional Tax per seat per day (in rupees)
(a) Ordinary	40.00
(b) air conditioned	50.00"

(i) Up to 7 days 150.00

(ii) Exceeding 7 days but not exceeding 30 days 400.00

(iii) Exceeding 30 days 400.00 plus

additional tax calculated at the rates specified against serial numbers (i) or (ii), as the case may be, for the days exceeding 30 days.

(b) Delux or Semi Delux or Air-conditioned Public Service Vehicles—

(i) Up to 7 days 200.00

(ii) Exceeding 7 days but not exceeding 30 days 600.00

(iii) Exceeding 30 days 600.00 plus

additional tax calculated at the rates specified against serial numbers (i) or (ii), as the case may be, for the days exceeding 30 days."

5. Sachiv, Vidhan Parishad, Uttar Pradesh.
6. Soochna Nideshak, Uttar Pradesh.
7. Sri Rajyapal Ke Sachiv, Uttar Pradesh.
8. Vidhi Parishad Ji Bhawan, Uttar Pradesh Sachivalaya.
9. B. J. Singh, Sachiv, 5, Uttar Pradesh Sachivalaya.
10. Sansad Bha Karyak Anubhag-1, Uttar Pradesh Sachivalaya.

By order,

G.S. PANDEY,

Special Secretary and

Additional Legal Remembrancer.

Dated : Lucknow, March 3, 1999

NOTIFICATION

Miscellaneous

In pursuance of the provisions of clause (3) of Article 348 of the Constitution, the Governor is pleased to order the publication of the following English translation of the Uttar Pradesh Motor yan Karadhan (Sanshodhan) Adhiniyam, 1999 (Uttar Pradesh Adhiniyam Sankhya 5 of 1999) as passed by the Uttar Pradesh Legislature and assented to by the Governor on March 3, 1999 :—

THE UTTAR PRADESH MOTOR VEHICLES TAXATION (AMENDMENT) ACT, 1999

(U. P. Act no. 5 of 1999)

(As passed by the Uttar Pradesh Legislature)

AN

ACT

to amend the Uttar Pradesh Motor Vehicles Taxation Act, 1997.

IT IS HEREBY enacted in the Fiftieth 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, 1999.

(2) It shall be deemed to have come into force on November 9, 1998.

section 9 of the Uttar Pradesh Motor Vehicles Taxation Act, 1997, hereinafter referred to as the principal Act, in sub-section (i) for clauses (iii) and (iv) the following clauses shall be substituted, namely :—

Amendment of section 9 of U.P. Act no. 21 of 1997

iii) the additional tax payable under clause (a) of sub-section (1) of section 5 shall be payable in advance on or before the fifteenth day of January, April, July and October in each year ;

v) (a) the additional tax under section 6 [other than a case to which sub-clause (b) applies] shall be payable in advance on or before fifteenth day of each calendar month at the rate of one-third of the rate specified in the Fourth Schedule ;

v) the additional tax payable under section 6 in respect of vehicles covered by a temporary permit issued for the conveyance of passengers on special occasions, such as to and from fairs and religious gatherings or to carry marriage parties, tourist parties or such other reserved parties shall be paid at the time of issuance of such temporary permit .”

In section 12 of the principal Act,—

Amendment of section 12

in sub-section (1) for the words “complete calendar month”, the words “thirty days” shall be substituted;

after sub-section (7) the following sub-section shall be inserted, namely:—

Where the operator, or as the case may be, the owner of a motor vehicle is unable to produce the vehicle due to an accident of the said vehicle and the certificate of registration, the certificate issued in respect of the said vehicle and the permit, if any are surrendered to the collector within a week from the date of such accident together with a copy of the first report, such surrender shall be deemed to have been made on the date of the accident.

the First Schedule to the principal Act, in Part “D” in the table,—

Amendment of First Schedule

in Article I, —

in clause (4), in column 3, for figures “250.00” appearing against sub-clause (b) the figures “200.00” shall be substituted;

in clause (5), in sub-clause (b) in column 3, for the figures “250.00” and “25.00” appearing against item (i) and item (ii) respectively the figures “201.00” and “8.00” shall be substituted;

in clause (6), in sub-section (b), in column 3, for the figures “450.00” and “30.00” appearing against item (i) and item (ii) respectively the figures “265.00” and “11.50” shall be substituted;

in clause (7), in column (3) for the words and figures “Rs. 900.00 + Rs. 35.00” appearing against sub-clause (b) the words and figures “Rs. 438.00 + Rs. 17.00” shall be substituted;

in Articles II and III for the words “registered laden weight” the words “Gross vehicle weight” shall be substituted.

the Third Schedule to the principal Act,—

Amendment of the Third Schedule

in Article I and II for the words “registered laden weight” wherever occurring the words “gross weight” shall be substituted;

before Explanations, the following proviso shall be inserted, namely :—

Provided that the rate of additional tax in respect of the goods carriages carrying agricultural produce, minerals and petroleum goods shall be half of the rates specified in Articles I and II.”

Amendment of
the Fourth
Schedule

(c) in Explanation (2) for the words "Uttar Kashi" and "Tehri Garhwal" the words "Uttar Kashi, Rudra-Prayag, Champawan, Bageshwar and Tehri Garhwal" shall be substituted.

6. In the Fourth Schedule to the principal Act,—

(1) in Article I,—

(a) in clause (a)—

(i) for figures "155.00" and "173.00" appearing in columns 3 and 4 respectively against serial number 1, the figures "140.00" and "156.00" shall respectively be substituted;

(ii) for figures "196.00" and "219.00" appearing in column 3 and 4 respectively against serial number 2, the figures "176.00" and "197.00" shall respectively be substituted;

(iii) for figures "248.00" and "276.00" appearing in columns 3 and 4 respectively against serial number 3, the figures "223.00" and "248.00" shall respectively be substituted;

(iv) for figures "310.00" and "346.00" appearing in columns 3 and 4 respectively against serial number 4, the figures "279.00" and "311.00" shall respectively be substituted;

(v) for figures "402.00" and "449.00" appearing in columns 3 and 4 respectively against serial number 5, the figures "362.00" and "404.00" shall respectively be substituted;

(vi) for figures "495.00" and "553.00" appearing in columns 3 and 4 respectively against serial number 6, the figures "446.00" and "498.00" shall respectively be substituted;

(vii) for figures "619.00" and "691.00" appearing in columns 3 and 4 respectively against serial number 7, the figures "557.00" and "622.00" shall respectively be substituted;

(viii) for words and figures "619.00 plus 155.00" and "691.00 plus 173.00" appearing in columns 3 and 4 respectively against serial number 8, the words and figures "557.00 plus 140.00" and "622.00 plus 156.00" shall respectively be substituted;

(b) in clause (b),—

after the existing proviso appearing at the end, the following proviso shall be inserted, namely:—

"Provided further that for calculation of additional tax under clause (b) the number of day stage carriage covered by the temporary permit is operated out of Uttar Pradesh shall not be taken into account."

(2) in Article II,—

(a) in clause (a), —

(i) for figures "155.00" appearing in column 3 against serial number 1 the figure "140.00" shall be substituted;

(ii) for figures "197.00" appearing in columns 3 against serial number 2 the figure "177.00" shall be substituted;

(iii) for figure "248.00" appearing in column 3 against serial number 3 the figure "223.00" shall be substituted;

(iv) for figure "311.00" appearing in column 3 against serial number 4 the figure "280.00" shall be substituted;

(v) for figure "404.00" appearing in column 3 against serial number 5 the figure "364.00" shall be substituted;

(vi) for figure "497.00" appearing in column 3 against serial number 6 the figure "447.00" shall be substituted;

(vii) for figure "621.00" appearing in column 3 against serial number 7 the figure "559.00" shall be substituted;

(viii) for words and figures "621.00 plus Rs. 155.00" appearing in column 3 against serial number 8 the words and figure "559.00 plus Rs. 140.00" shall be substituted ;

(b) in clause (b),

after the existing proviso appearing at the end, the following proviso shall be inserted, namely :—

"Provided further that for calculation of additional tax under clause (b) the number of days a stage carriage covered by the temporary permit is operated out of Uttar Pradesh shall not be taken into account."

(3) in Article III,—

(a) in clause (a),—

(i) for figures "174.00" and "194.00" appearing in columns 3 and 4 respectively against serial number 1 the figures "157.00" and "175.00" shall respectively be substituted ;

(ii) for figures "221.00" and "246.00" appearing in columns 3 and 4 respectively against serial number 2 the figures "199.00" and "221.00" shall respectively be substituted ;

(iii) for figures "279.00" and "311.00" appearing in columns 3 and 4 respectively against serial number 3 the figures "251.00" and "280.00" shall respectively be substituted ;

(iv) for figures "348.00" and "389.00" appearing in columns 3 and 4 respectively against serial number 4 the figures "313.00" and "350.00" shall respectively be substituted ;

(v) for figures "453.00" and "505.00" appearing in columns 3 and 4 respectively against serial number 5 the figures "408.00" and "455.00" shall respectively be substituted ;

(vi) for figures "557.00" and "622.00" appearing in columns 3 and 4 respectively against serial number 6 the figures "501.00" and "560.00" shall respectively be substituted ;

(vii) for figures "697.00" and "778.00" appearing in columns 3 and 4 respectively against serial number 7 the figures "627.00" and "700.00" shall respectively be substituted ;

(viii) for words and figures "697.00 plus Rs. 174.00" and "778.00 plus Rs. 194.00" appearing in columns 3 and 4 respectively against serial number 8 the words and figures "627.00 plus Rs. 157.00" and "700.00 plus Rs. 175.00" shall respectively be substituted ;

(b) in clause (b),

after the existing proviso appearing at the end the following proviso shall be inserted, namely :—

"Provided further that for calculation of additional tax under clause (b) the number of days a stage carriage covered by the temporary permit is operated out of Uttar Pradesh shall not be taken into account."

(4) in Article IV,—

(a) in clause (a),—

(i) for figures "116.00" and "130.00" appearing in columns 3 and 4 respectively against serial number 1 the figures "104.00" and "117.00" shall respectively be substituted ;

(ii) for figures "147.00" and "164.00" appearing in columns 3 and 4 respectively against serial number 2 the figures "132.00" and "148.00" shall respectively be substituted ;

(iii) for figures "186.00" and "207.00" appearing in columns 3 and 4 respectively against serial number 3 the figures "167.00" and "186.00" shall respectively be substituted ;

(iv) for figures "232.00" and "259.00" appearing in columns 3 and 4 respectively against serial number 4 the figures "209.00" and "233.00" shall respectively be *substituted* ;

(v) for figures "302.00" and "337.00" appearing in columns 3 and 4 respectively against serial number 5 the figures "272.00" and "303.00" shall respectively be *substituted* ;

(vi) for figures "372.00" and "415.00" appearing in columns 3 and 4 respectively against serial number 6 the figures "335.00" and "374.00" shall respectively be *substituted* ;

(vii) for figures "464.00" and "518.00" appearing in columns 3 and 4 respectively against serial number 7 the figures "418.00" and "466.00" shall respectively be *substituted* ;

(viii) for words and figures "464.00 plus Rs. 116.00" and "518.00 plus Rs. 130.00" appearing in columns 3 and 4 respectively against serial number 8 the words and figures "418.00 plus Rs. 104.00" and "466.00 plus Rs. 117.00" shall respectively be *substituted* ;

(b) in clause (b).—

after the existing proviso appearing at the end the following proviso shall be *inserted*, namely :—

"Provided further that for calculation of additional tax under clause (b) the number of days a stage carriage covered by the temporary permit is operated out of Uttar Pradesh shall not be taken into account."

(5) in Article V, in clause (a) for sub-clauses (i) and (ii) the following sub-clauses shall be *substituted*, namely :—

(i) Motor Cab with seating capacity for not more than three persons exclusive of the driver.	225.00
(i-a) Three Wheeler Motor Cab with seating capacity for more than three persons but not more than six persons exclusive of the driver.	450.00
(i-b) Motor Cab other than specified in sub-clauses (1) and (1-a).	675.00
(ii) Maxi Cab	4500.00"

(6) in the Explanations,—

(i) in clause (9) in sub-clause (a) for the words "Uttar Kashi and Tehri Garhwal" the words, "Uttar Kashi, Rudra Prayag, Champawat, Bageshwar and Tehri Garhwal" shall be *substituted* ;

(ii) in clause (10) for the words, "Mahoba and Banda" the words "Mahoba, Chhatrapati Shahuji Maharaj Nagar and Banda" shall be *substituted* ;

(iii) in clause (11) for the words "Ghaziabad and Bulandshahr" the words "Ghaziabad, Baghpat, Gautam Budh Nagar, Saharanpur and Bulandshahr" shall be *substituted* ;

Adjustment of
the excess
amount of tax or
additional tax
paid

7. The amount of tax or additional tax paid under the principal Act, in respect of a vehicle in excess of the amount of tax or additional tax payable at the rate specified in the First Schedule or the Fourth Schedule to the principal Act as amended by this Act shall be adjustable towards the tax or additional tax that may be payable in respect of that vehicle for the quarter or month, as the case may be, next following

Repeal and
saving

8. (1) The Uttar Pradesh Motor Vehicles Taxation (Amendment) Ordinance, 1999 is hereby repealed. U.P. Ordinance no. 4 of 1999

(2) Notwithstanding such repeal, any thing 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,
Y.R. TRIPATHI
Pranukh Sachiv.

No. 1542(2)/XVII-V-1—1(KA)-24-1999

Dated Lucknow, July 28, 1999

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 Yan Karadhan (Dwitiya Sanshodhan) Adhiniyam, 1999 (Uttar Pradesh Adhiniyam Sankhya 30 of 1999) as passed by the Uttar Pradesh Legislature and assented to by the Governor on July 27, 1999.

**THE UTTAR PRADESH MOTOR VEHICLES TAXATION
(SECOND AMENDMENT) ACT, 1999**

(U. P. ACT NO. 30 OF 1999)

[As passed by the Uttar Pradesh Legislature]

**AN
ACT**

further to amend the Uttar Pradesh Motor Vehicles Taxation Act, 1997.

IT IS HEREBY enacted in the Fiftieth Year of the Republic of India, as follows :—

1. (1) This Act may be called the Uttar Pradesh Motor Vehicles Taxation (Second Amendment) Act, 1999.

Short title and
commencement

(2) It shall be deemed to have come into force on November 9, 1998.

2. In the Fourth Schedule to the Uttar Pradesh Motor Vehicles Taxation Act, 1997, hereinafter referred to as the principal Act,—

Amendment of the
fourth schedule
U. P. Act no. 21
of 1997

(a) in Article—I, the words “Meerut and” shall be omitted.

(b) in Article—II, in clause (a),—

(i) for figure “140.00” appearing in column 3 against serial number 1, the figure “133.00” shall be substituted;

(ii) for figure “177.00” appearing in column 3 against serial number 2, the figure “169.00” shall be substituted;

(iii) for figure “223.00” appearing in column 3 against serial number 3, the figure “214.00” shall be substituted;

(iv) for figure “280.00” appearing in column 3 against serial number 4, the figure “267.00” shall be substituted;

(v) for figure “364.00” appearing in column 3 against serial number 5, the figure “347.00” shall be substituted;

(vi) for figure “447.00” appearing in column 3 against serial number 6, the figure “428.00” shall be substituted;

(vii) for figure “559.00” appearing in column 3 against serial number 7, the figure “534.00” shall be substituted;

(viii) for words and figures “559.00 plus Rs. 140.00” appearing in column 3 against serial number 8, the words and figures “534.00 plus Rs. 133.00” shall be substituted.

(c) Article—III shall be omitted.

(d) (i) in Explanation (1) for the word and figures “Articles I, II, III” the words and figures “Articles I, II” shall be substituted.

(ii) in Explanation (2) for the word and figures “Articles I, II, III,” the word and figures “I, II” shall be substituted.

(iii) Explanation (11) shall be omitted.

3. The amount of additional tax paid under the principal Act, in respect of a vehicle in excess of the amount of additional tax payable at the rate specified in the Fourth Schedule to the principal Act as amended by this Act shall be adjustable towards the additional tax that may

Adjustment of
the excess amount
of additional tax
paid

be payable in respect of the vehicle for the quarter or month, as the case may be next following.

Repeal and
savings

4. (1) The Uttar Pradesh Motor Vehicles Taxation (Second Amendment) Ordinance, 1999 is hereby repealed.

U.P. Ordinance No. 12 of 1999

(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,
Y. R. TRIPATHI,
Pramukh Sachiv.

No. 112(2)/XVII-V-1—1(KA)1/2000

Dated Lucknow, January 11, 2000

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 Yan Karadhan (Sanshodhan) Adhiniyam, 2000 (Uttar Pradesh Adhiniyam Sankhya 4 of 2000) as passed by the Uttar Pradesh Legislature and assented to by the Governor on January 10, 2000.

THE UTTAR PRADESH MOTOR VEHICLES TAXATION

(AMENDMENT) ACT, 2000

(U.P. ACT NO. 4 OF 2000)

(As passed by the Uttar Pradesh Legislature)

AN

ACT

furthor to amend the Uttar Pradesh Motor Vehicles Taxation Act, 1997.

IT IS HEREBY enacted in the Fiftieth Year of the Republic of India as follows:—

1. This Act may be called the Uttar Pradesh Motor Vehicles Taxation (Amendment) Act, 2000.

Short title

2. In section 4 of the Uttar Pradesh Motor Vehicles Taxation Act, 1997, hereinafter referred to as the principal Act,—

Amendment of section 4 of the U.P. Act no. 21 of 1997

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

"Provided that where a one-time tax in respect of any such Motor Vehicle has been paid before the commencement of the Uttar Pradesh Motor Vehicles Taxation (Amendment) Act, 2000 and such Tax has not been refunded under sub-section (5) of section 12, no tax under this sub-section shall be payable in respect thereof after such commencement :

Provided further that in respect of an old Motor Vehicle instead of a one-time tax, annual tax applicable to such motor vehicle, as specified in Part 'C' of the First Schedule may be paid."

(b) after sub-section (3) the following sub-section shall be inserted, namely :—

"(4) The State Government may, by notification, increase by not more than fifty per cent, the rates of tax, specified in Part 'B', Part 'C' or Part 'D' of the First Schedule."

Amendment of
the First
Schedule

3. In the First Schedule to the principal Act,—

(a) for Part "B" and Part "C", the following Parts shall be substituted, namely:—

"PART "B"

Rates of one time tax on vehicles under sub-section (1) of Section 4

Rates of one time tax in rupees													
Serial no.	Vehicle according to the Articles of part "A"	Registered on or after the date of the commencement of the Uttar Pradesh Motor Vehicles Taxation Act, 1997	Registered in the year, 1987 and on or after January 1, 1988 and before the commencement of the Uttar Pradesh Motor Vehicles Taxation Act, 1997	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)	800.00	634.00	475.00	316.00	158.00	158.00	158.00	158.00	158.00	158.00	158.00	158.00
2	I(2)	1500.00	1350.00	1200.00	1050.00	900.00	750.00	600.00	450.00	300.00	163.00	163.00	163.00
3	II(1)	2.5% of the cost	4589.00	4180.00	3770.00	3361.00	2950.00	2539.00	2138.00	1720.00	1311.00	900.00	489.00
4	II(2)	605.00	557.00	508.00	460.00	411.00	363.00	315.00	266.00	218.00	169.00	121.00	73.00
5	III(1)(a)	2.5% of cost of the vehicle	5324.00	4840.00	4356.00	3872.00	3388.00	2904.00	2420.00	1936.00	1452.00	968.00	484.00
6	III(1)(b)	2.5% of cost of the vehicle	7550.00	6873.00	6195.00	5518.00	4840.00	4162.00	3485.00	2807.00	2130.00	1452.00	774.00
7	III(1)(c)	2.5% of cost of the vehicle	10430.00	9486.00	8543.00	7599.00	6655.00	5711.00	4767.00	3824.00	2880.00	1936.00	992.00
8	III(1)(d)	2.5% of cost of the vehicle	12209.00	11108.00	10007.00	8906.00	7805.00	6703.00	5602.00	5401.00	3400.00	2299.00	1198.00
9	III(1)(e)	2.5% of cost of the vehicle	12209.00	11108.00	10007.00	8906.00	7805.00	6703.00	5602.00	5401.00	3400.00	2299.00	1198.00
		Plus 5324.00 for every 1000 Kilograms or part thereof in excess of 5000 Kilograms	Plus 4888.00 for every 1000 Kilograms or part thereof in excess of 5000 Kilograms	Plus 4453.00 for every 1000 Kilograms or part thereof in excess of 5000 Kilograms	Plus 4017.00 for every 1000 Kilograms or part thereof in excess of 5000 Kilograms	Plus 3582.00 for every 1000 Kilograms or part thereof in excess of 5000 Kilograms	Plus 3146.00 for every 1000 Kilograms or part thereof in excess of 5000 Kilograms	Plus 2710.00 for every 1000 Kilograms or part thereof in excess of 5000 Kilograms	Plus 2275.00 for every 1000 Kilograms or part thereof in excess of 5000 Kilograms	Plus 1839.00 for every 1000 Kilograms or part thereof in excess of 5000 Kilograms	Plus 1404.00 for every 1000 Kilograms or part thereof in excess of 5000 Kilograms	Plus 968.00 for every 1000 Kilograms or part thereof in excess of 5000 Kilograms	Plus 532.00 for every 1000 Kilograms or part thereof in excess of 5000 Kilograms
10	III(2)	1210.00	1113.00	1016.00	920.00	823.00	726.00	629.00	532.00	436.00	339.00	242.00	145.00

उत्तर प्रदेश असाधारण गजट, 11 जनवरी, 2000

Provided that the rate of one time tax on vehicles covered by Article II (1), III(1)(a), III(1)(b), III(1)(c), III(1)(d) and III(1)(e) of Part 'A' and registered on or after the commencement of the Uttar Pradesh Motor Vehicles Taxation (Amendment) Act, 2000 shall not be less than Rupees 5000.00 :

Provided further that the rate of tax in respect of all motor vehicles driven by petrol 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 Council, Municipal Corporation, Zila Panchayat, Nagar Panchayat or Kshetra Panchayat;

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

PART "C"

Rates of tax (other than one time tax) under proviso to sub-section (1) of section 4.

Serial No.	Vehicles according to the Articles of Part 'A'	Annual rate of Tax (in rupees)
1	2	3
1.	I(1)	90.00
2.	I(2)	150.00
3.	II(1)	500.00
4.	II(2)	55.00
5.	III(1)(a)	528.00
6.	III(1)(b)	748.00
7.	III(1)(c)	1034.00
8.	III(1)(d)	1210.00
9.	III(1)(e)	1210.00 plus Rs. 484.00 for every 10,000 kilograms or part thereof in excess of 5,000 kilograms.
10.	III(2)	110.00

Provided that the rates of tax in respect of all motor vehicles driven by petrol shall be double of the rates specified in articles I and II and III of this Part except in respect of the following classes of owners, namely:-

(a) an individual;

(b) a Municipal Council, Municipal Corporation, Zila Panchayat, Nagar Panchayat or Kshetra Panchayat ;

(c) a University established by or under any law ;

(d) any recognised 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 motor vehicles driven by diesel shall be double of the rates specified against articles I, II, and III of this Part."

Amendment of
the Second
Schedule

4. In the second schedule to the principle Act, for Part-A and Part-B the following Parts shall be substituted, namely:—

PART "A"

Rates of refund of one time tax under sub-section (3) of section 12.

Serial No.	Vehicles according to the Articles of Part 'A' of the First Schedule	Amount to be refunded for each month of non-use of the motor vehicle (in rupees)
1	2	3
1.	I(1)	3.00
2.	I(2)	5.00
3.	II(1)	20.00
4.	II(2)	2.00
5.	III(1) (a)	24.00
6.	III(1) (b)	34.00
7.	III(1) (c)	47.00
8.	III(1) (d)	55.00
9.	III(1) (e)	55.00 plus Rs. 22.00 for every 1000 kilograms or part thereof in excess of 5000 kilograms
10.	III(2)	5.00

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

PART 'B'

Rates of refund of one-time tax under sub-section (5) of section 12.

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' of First Schedule	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)	475.00	317.00	158.00	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
2.	I (2)	1200.00	1050.00	900.00	750.00	600.00	450.00	300.00	168.00	Nil	Nil	Nil
3.	II (1)	4180.00	3770.00	3361.00	2950.00	2539.00	2130.00	1720.00	1311.00	900.00	489.00	Nil
4.	II (2)	508.00	460.00	411.00	363.00	315.00	266.00	218.00	169.00	121.00	73.00	Nil
5.	III (1)(a)	4840.00	4356.00	3872.00	3388.00	2904.00	2420.00	1936.00	1452.00	968.00	484.00	Nil
6.	III (1)(b)	6873.00	6195.00	5518.00	4840.00	4162.00	3485.00	2807.00	2130.00	1452.00	774.00	Nil
7.	III (1)(c)	9486.00	7543.00	7599.00	6655.00	5711.00	4767.00	3824.00	2880.00	1936.00	992.00	Nil
8.	III (1)(d)	11108.00	10007.00	8906.00	7805.00	6703.00	5602.00	4501.00	3400.00	2299.00	1198.00	Nil
9.	III (1)(e)	11108.00	10007.00	8906.00	7805.00	6703.00	5602.00	4501.00	3400.00	2299.00	1198.00	Nil
		plus	plus	plus	plus	plus	plus	plus	plus	plus	plus	Nil
		4453.00	4017.00	3582.00	3146.00	2710.00	2275.00	1839.00	1404.00	968.00	532.00	
		for every	for every	for every	for every	for every	for every	for every	for every	for every	for every	
		1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	
		Kilograms	Kilograms	Kilograms	Kilograms	Kilograms	Kilograms	Kilograms	Kilograms	Kilograms	Kilograms	
		or part	or part	or part	or part	or part	or part	or part	or part	or part	or part	
		thereof in	thereof in	thereof in	thereof in	thereof in	thereof in	thereof in	thereof in	thereof in	thereof in	
		excess of	excess of	excess of	excess of	excess of	excess of	excess of	excess of	excess of	excess of	
		5000	5000	5000	5000	5000	5000	5000	5000	5000	5000	
		Kilograms	Kilograms	Kilograms	Kilograms	Kilograms	Kilograms	Kilograms	Kilograms	Kilograms	Kilograms	
10	III (2)	1016.00	920.00	823.00	726.00	629.00	532.00	436.00	339.00	242.00	145.00	Nil

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

By order,
Y. R. TRIPATHI,
Pramukh Sachiv.

No. 2456(2)/XVII-V-1—1(KA)-38-2001

Dated Lucknow, October 6, 2001

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 Motoryan Karadhan (Sanshodhan) Adhiniyam, 2001 (Uttar Pradesh Adhiniyam Sankhya 25 of 2001) as passed by the Uttar Pradesh Legislature and assented to by the Governor on October 5, 2001.

THE UTTAR PRADESH MOTOR VEHICLE TAXATION
(AMENDMENT) ACT, 2001

(U. P. Act No. 25 of 2001)

[As passed by the Uttar Pradesh Legislature]

AN

ACT

further to amend the Uttar Pradesh Motor Vehicles Taxation Act, 1997.

IT IS HEREBY enacted in the Fifty-second Year of the Republic of India as follows :—

1. (1) This Act may be called the Uttar Pradesh Motor Vehicles Taxation (Amendment) Act, 2001.

Short title

Amendment of
section 6 of U.P.
Act no. 21 of
1997

2. IN section 6 of the Uttar Pradesh Motor Vehicles Taxation Act, 1997, hereinafter referred to as the principal Act, *after* sub-section (1), the following sub-section shall be *inserted*, namely:—

“(1-A) Save as otherwise provided in this Act, no Motor Vehicle registered, or adapted, to carry more than nine persons excluding the driver shall be kept for use without a permit under section 66 of the Motor vehicles Act, 1988 unless there has been paid in respect thereof in addition to the tax payable under section 4, an additional tax twenty-five percent more than the additional tax payable in respect of that category of vehicle under clause (a) of Article-V of the Fourth Schedule:

Provided that the provisions of this sub-section shall not apply to a Motor Vehicle referred to in sub-section (3) of section 66 of the said Act.”

Amendment of
section 10

3. IN section 10 of the principal Act,—

(i) *for* sub-section (1) the following sub-section shall be *substituted* namely:—

“(1) Notwithstanding anything contained in section 9, no transport Vehicle shall ply in Uttar Pradesh,—

(a) under a temporary Permit granted under the Motor Vehicles Act, 1988, by an authority having jurisdiction outside Uttar Pradesh unless there has been paid in respect thereof,—

(i) a tax under section 4 calculated at the appropriate rate specified in the First Schedule and in the manner provided under sub-section (2) for the number of weeks of its use or stay in Uttar Pradesh;

(ii) an additional tax under section 5 or section 6, as the case may be, calculated at the appropriate rate specified in the Sixth Schedule;

(b) under a national permit granted under sub-section (12) of section 88 of the said Act by an authority having jurisdiction outside Uttar Pradesh unless there has been paid in respect thereof an additional tax under section-5 calculated at the rate specified in clause (B) of the Third Schedule, in the manner prescribed.

(c) under a permit granted under sub-section (9) of section 88 of the said Act *read* with the Motor Vehicles (All India Permit for Tourist Transport Operators) Rules, 1993 by an authority having jurisdiction out-side Uttar Pradesh unless there has been paid in respect thereof additional tax under section 6 at the rate specified in sub-clause (b) of Article V of the Fourth Schedule, in the manner prescribed:

Provided that the State Government may, by notification, increase by not more than fifty per cent, the rates of tax or additional tax, as the case may be, specified in the said Schedules.”;

(iii) in sub-section (2) *for* the words ‘under clause (1)’ the words ‘under sub-clause (i) of clause (a)’ shall be *substituted*.

Amendment of
section 22

4. IN section 22 of the principal Act, *after* sub-section (2) the following sub-section shall be *inserted*, namely:—

"(3) where the tax, additional tax, penalty or other amount due for the non-payment whereof a transport vehicle has been seized or detained under this section, is not paid under sub-section (2) within the period of forty-five days from the date of seizure or detention of the Vehicle, the Transport Commissioner may, without prejudice to any other action that may be taken under this Act, cause the vehicle to be sold by public auction in the manner prescribed and the sale proceeds of such vehicle shall be adjusted towards the tax, additional tax, the penalty or the other amount due in respect of such vehicle and the expenses, if any, of such auction and the balance, if any, shall be refunded to the owner or the operator of the vehicle."

5. IN the fourth schedule to the the principal Act,—

Amendment of
the Fourth
Schedule

(a) in Article-I, -in clause (a).—

(i) for figure "140.00" and "156.00" appearing in columns 3 and 4 respectively against serial number 1, the figures "177.00" and "198.00" shall respectively be substituted.

(ii) for figure "176.00" and "197.00" appearing in columns 3 and 4 respectively against serial number 2, the figures "223.00" and "250.00" shall respectively be substituted.

(iii) for figures "223.00" and "248.00" appearing in columns 3 and 4 respectively against serial number 3, the figures "283.00" and "314.00" shall respectively be substituted.

(iv) for figures "279.00" and "311.00" appearing in columns 3 and 4 respectively against serial number 4, the figures "376.00" and "393.00" shall respectively be substituted.

(v) for figures "362.00" and "404.00" appearing in columns 3 and 4 respectively against serial number 5, the figures "458.00" and "511.00" shall respectively be substituted.

(vi) for figures "446.00" and "498.00" appearing in columns 3 and 4 respectively against serial number 6, the figures "565.00" and "630.00" shall respectively be substituted.

(vii) for figures "557.00" and "622.00" appearing in columns 3 and 4 respectively against serial number 7, the figures "705.00" and "787.00" shall respectively be substituted.

(viii) for words and figures "557.00" plus "140.00" and "622.00" plus "156.00" appearing in columns 3 and 4 respectively against serial number 8, the words and figures "705.00" plus "177.00" and "787.00" plus "198.00" shall respectively be substituted.

(b) in Article IV- in clause (a).—

(i) for figures "104.00" and "117.00" appearing in columns 3 and 4 respectively against serial number 1, the figures "131.00" and "148.00" shall respectively be substituted.

(ii) for figures "132.00" and "148.00" appearing in columns 3 and 4 respectively against serial number 2, the figures "167.00" and "187.00" shall respectively be substituted;

(iii) for figures "167.00" and "186.00" appearing in columns 3 and 4 respectively against serial number 3, the figures "212.00" and "236.00" shall respectively be substituted;

(iv) for figures "209.00" and "233.00" appearing in columns 3 and 4 respectively against serial number 4, the figures "265.00" and "294.00" shall respectively be substituted;

(v) for figures "272.00" and "303.00" appearing in columns 3 and 4 respectively against serial number 5, the figures "344.00" and "383.00" shall respectively be substituted;

(vi) for figures "335.00" and "374.00" appearing in columns 3 and 4 respectively against serial number 6, the figures "424.00" and "473.00" shall respectively be substituted;

(vii) for figures "418.00" and "466.00" appearing in columns 3 and 4 respectively against serial number 7, the figures "529.00" and "590.00" shall respectively be substituted;

(viii) for words and figures "418.00 plus 104.00" and "466.00 plus 117.00" appearing in columns 3 and 4 respectively against serial number 8, the words and figures "529.00 plus 131.00" and "590.00 plus 148.00" shall respectively be substituted;

(c) in Article—V

(a) in clause (a),—

(i) for figures "225.00" appearing against serial number (i) the figures "300.00" shall be substituted;

(ii) for figures "450.00" appearing against serial number (i-a) the figures "600.00" shall be substituted;

(iii) for figures "675.00" appearing against serial number (i-b) the figures "2000.00" shall be substituted;

(iv) for figures "4500.00" appearing against serial number (ii) the figures "10000.00" shall be substituted;

(b) in clause (b),—

(i) for figures "300.00" appearing against serial no. (i) the figures "400.00" shall be substituted;

(ii) for figures "3000.00" appearing against serial no. (ii) the figures "4000.00" shall be substituted;

(iii) for figures "12000.00" appearing against serial no. (iii) the figures "15000.00" shall be substituted;

Amendment of
sixth Schedule

6. IN sixth Schedule to the principal Act, in Article—II,—

(i) for figures "375.00" appearing against serial no. (a) the figures "500.00" shall be substituted;

(ii) for figures "410.00" appearing against serial no. (b) the figures "550.00" shall be substituted;

(iii) for figures "450.00" appearing against serial no. (c) the figures "600.00" shall be substituted;

(iv) for figures "525.00" appearing against serial no. (d) the figures "700.00" shall be substituted;

(v) for figures "600.00" appearing against serial no. (e) the figures "800.00" shall be substituted;

By order,

Y. R. TRIPATHI,

Pramukh Sachiv.

STATEMENT OF OBJECTS AND REASONS

The Uttar Pradesh Motor Vehicles Taxation Act, 1997 (U.P. Act no. 21 of 1997) has been enacted to provide for the imposition of tax in the State on Motor Vehicles and additional tax on Motor Vehicles engaged in the transport of passengers and goods on hire. The said Act does not provide for effective control over Motor Vehicles plying in the State without a permit. The said Act, no doubt provides for restriction on the use of transport vehicles within the State under a temporary permit issued by an authority having jurisdiction outside the State without payment of tax or additional tax under the said Act and in case of default thereof, imposition of penalty equivalent to ten times of tax and additional tax, but there in no such provisions with respect to transport vehicles operating under national or tourist permit.

It has, therefore, been decided to amend this Act to provide for, —

(a) The imposition of Additional tax on such Motor Vehicles as are registered, or adapted, to carry more than nine persons excluding the driver and kept for use without a permit under section 66 of the Motor Vehicles Act, 1988;

(b) Restriction on the use of a transport vehicle within the State operating under a national permit or tourist permit issued by an authority having jurisdiction outside the State, without payment of additional tax and the imposition of penalty in the case of default thereof,

(c) Public auction of the transport vehicles for the purposes of making recovery of tax, additional tax, penalty or other amount due against the vehicle;

(d) Revision of the rates of additional Tax in respect of certain items specified in Fourth and Sixth Schedules.

The Uttar Pradesh Motor Vehicles Taxation (Amendment) Bill, 2001 is introduced accordingly.

No. 366(2)/VII-V-1-1(KA)34-2002

Dated Lucknow, March 19, 2003

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 Yan Karadhan (Sanshodhan) Adhiniyam, 2003 (Uttar Pradesh Adhiniyam Sankhya 4 of 2003) as passed by the Uttar Pradesh Legislature and assented to by the Governor on March 12, 2003.

THE UTTAR PRADESH MOTOR VEHICLES TAXATION (AMENDMENT)
ACT, 2003

(U.P. ACT NO. 4 OF 2003)

[As passed by the Uttar Pradesh Legislature]

AN

ACT

further to amend the Uttar Pradesh Motor Vehicles Taxation Act, 1997.

IT IS HEREBY enacted in the Fifty-fourth 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, 2003.

(2) It shall be deemed to have come into force on November 2, 2002.

2. In the Third Schedule to the Uttar Pradesh Motor Vehicles Taxation Act, 1997, hereinafter referred to as the principal Act, in Part (A);

Amendment of
the Third
Schedule of
U.P. Act no.
21 of 1997

(A) in the heading *for* the words "operating on hill routes and plain routes" the words "operating under permits granted by authorities having jurisdiction within Uttar Pradesh" shall be *substituted*.

(B) in the table,—

(a) Article I and entries appearing against it shall be *omitted*.

(b) in Article II,—

(i) the words "Plains routes" appearing in column 2 shall be *omitted*;

(ii) *for* figure "85.00" appearing in column 3 against serial number (i), the figure "100.00" shall be *substituted*;

(iii) *for* figure "110.00" appearing in column 3 against serial (ii), the figure "130.00" shall be *substituted*;

(C) the Explanations shall be *omitted*.

3. In the Fourth Schedule to the principal Act:—

Amendment of
the Fourth
Schedule

(a) in Article I, in clause (a),—

(i) serial numbers 1, 2 and 3 and entries appearing against them shall be *omitted*;

(ii) *for* words and figure "exceeding 7200 but not exceeding 9000" appearing in column 2 against serial number 4, the word and figure "up to 9000" shall be *substituted*.

(b) Article II shall be *omitted*;

(c) in Article IV, in clause (a),—

(i) serial numbers 1, 2, and 3 and entries appearing against them shall be *omitted*;

(ii) *for* words and figures "exceeding 7200 but not exceeding 9000" appearing in column 2 against serial number 4, the word and figure "up to 9000" shall be *substituted*;

(d) in Article V, *for* clause (b), the following clause shall be *substituted*, namely:—

"(b) Covered by permits under sub-section (9) of section 88 of the Motor Vehicles Act, 1988, read with Motor Vehicles (All India Permits for Tourist Transport Operators) Rules, 1993, issued by authorities having jurisdiction outside the State of Uttar Pradesh:—

Days of operation in Uttar Pradesh	Rate of Additional tax for each seat (in rupees)
(i) Up to three days	100.00
(ii) Exceeding 3 days but not exceeding 15 days	300.00

Days of operation in Uttar Pradesh	Rate of Additional tax for each seat (in rupees)
(iii) Exceeding 15 days but not exceeding 30 days	500.00
(iv) Exceeding 30 days	500.00 plus

additional tax calculated at the rates specified against serial numbers (i), (ii) or (iii) as the case may be, for the days exceeding 30 days."

(e) Explanation (9) shall be omitted.

Amendment of
the Sixth
Schedule

4. For Sixth Schedule to the principal Act, the following Schedule shall be substituted, namely:—

"SIXTH SCHEDULE

(See section 10)

The rates of Additional Tax payable under section 10 by transport vehicles plying in Uttar Pradesh under a temporary permit granted by an authority having jurisdiction outside Uttar Pradesh.

I. Goods Carriages

Rs. 50.00 per day for the number of days of operation in Uttar Pradesh.

II. Public Service Vehicles :—

Days of operation in Uttar Pradesh

Rate of Additional Tax per seat (in rupees)

(a) Ordinary Public Service Vehicle—

(i) Up to 7 days	150.00
(ii) Exceeding 7 days but not exceeding 30 days	400.00
(iii) Exceeding 30 days	400.00 plus

additional tax calculated at the rates specified against serial numbers (i) or (ii). as the case may be, for the days exceeding 30 days.

(b) Delux or Semi Delux or Air-conditioned Public Service Vehicles—

(i) Up to 7 days	200.00
(ii) Exceeding 7 days but not exceeding 30 days	600.00
(iii) Exceeding 30 days	600.00 plus

additional tax calculated at the rates specified against serial numbers (i) or (ii), as the case may be, for the days exceeding 30 days."

U.P.
Ordinance
no. 19 of
2002

5. (1) The Uttar Pradesh Motor Vehicles Taxation (Amendment) Ordinance, 2002 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 this Act were in force at all material times.

STATEMENT OF OBJECTS AND REASONS

The Uttar Pradesh Motor Vehicle Taxation Act, 1997 has been enacted to provide for the imposition of tax in the State on motor vehicles and additional tax on motor vehicles engaged in the transport of passengers and goods for hire.

With a view to augmenting revenue of the State preventing the evasion of tax and omitting certain provisions regarding hill areas due to creation of Uttaranchal State, it was decided to amend the said Act to provide for,—

(a) omitting the provisions regarding hill areas with respect to the goods carriages operating in Uttar Pradesh and to enhance the rates of additional taxes by fifteen per cent;

(b) making 9000 Kms. instead of 4500 Kms. as the minimum distance run in a quarter in respect of Stage carriage operating in the State for the purpose of taxation;

(c) imposition of additional tax on the basis of seating capacity and days of operation instead of quarterly basis in respect of contract carriage covered by permits under sub-section (9) of the section 88 of the Motor Vehicles Act, 1988 *read* with Motor Vehicles (All India Permits for Tourist Transport Operators) Rules, 1993 issued by authorities having jurisdiction outside the state of Uttar Pradesh;

(d) imposition of additional tax with respect to transport vehicle plying in Uttar Pradesh under a temporary permits granted by an authority having jurisdiction on the basis of seating capacity and period of their operation in Uttar Pradesh instead of days of their operation in Uttar Pradesh.

Since the State Legislature was not in session and immediate legislative action was necessary to implement the aforesaid decision the Uttar Pradesh Motor Vehicles Taxation (Amendment) Ordinance, 2002 (U.P. Ordinance No. 19 of 2002) was promulgated by the Governor on November 3, 2002.

This Bill is introduced to replace the aforesaid Ordinance.

By order,
R.B. RAO,
Sachiv.

पी० एस० यू० पी०-ए० पी० 1085 राजपत्र (हि०)-2003-(2533)-597 प्रतियां (कम्प्यूटर/आफसेट)।

पी० एस० यू० पी०-ए० पी० 266 सा० विधा०-19-3-2003-(2534)-850 प्रतियां (कम्प्यूटर/आफसेट)।

THE UTTAR PRADESH MOTOR VEHICLES TAXATION
(AMENDMENT) ACT, 2004

(U.P. ACT NO. 21 OF 2004)

[As passed by the Uttar Pradesh Legislature]

AN

ACT

furth^r to amend the Uttar Pradesh Motor Vehicles Taxation Act, 1997

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

1. This Act may be called the Uttar Pradesh Motor Vehicles Taxation (Amendment) Act, 2004.

Short title

2. In section 6 of the Uttar Pradesh Motor Vehicles Taxation Act, 1997,—

Amendment of
section 6 of U.P.
Act no. 21 of
1997

(a) in sub-section (1) for the words “other than those owned or controlled by the State Transport Undertaking” the words “other than those owned or controlled by a State Transport Undertaking” shall be *substituted*;

(b) in sub-section (2) for the words “owned or controlled by a State Transport Undertaking” the words “owned or controlled by the Uttar Pradesh State Road Transport Corporation” shall be *substituted*;

(c) after sub-section (2) the following sub-section shall be *inserted*, namely :—

“(2-A) The additional tax in respect of a public service vehicle owned or controlled by a State Transport Undertaking other than the Uttar Pradesh State Road Transport Corporation shall be levied and paid in accordance with the agreement entered into with the concerned States under sub-section (6) of section 88 of the Motor Vehicles Act, 1988 and where there is no such agreement it shall be levied and paid at the rate given at Sl. no. 8 of the table of rates of additional tax under clause (a) of Article 1 of the Fourth Schedule.”

STATEMENT OF OBJECTS AND REASONS

Sub-section (1) of section 6 of the Uttar Pradesh Motor Vehicles Taxation Act, 1997 (U.P. Act no. 21 of 1997) provides for levy and collection of additional tax on public service vehicles other than those owned and controlled by the State Transport Undertaking for operating thereof in any public place in Uttar Pradesh. Sub-section (2) of the said section provides for levy and collection of additional tax in respect of a public service vehicles owned or controlled by a State Transport Undertaking in accordance with the formula specified in the Fifth Schedule to the said Act. It has been decided that the public vehicles owned or controlled by other State shall be exempted from the tax levied and paid under the said sub-sections (1) and (2) and to provide that the additional tax in respect of a public service vehicles, owned or controlled by a State Transport Undertaking other than the Uttar Pradesh State Road Transport Corporation shall be levied and paid in accordance with the agreement entered into with the concerned States and that where, there is no such agreement the additional tax shall be levied and paid at the rate given at serial no. 8 of the table of the rates of additional tax under clause (a) of Article 1 of the Fourth Schedule by amending the said Act.

The Uttar Pradesh Motor Vehicle Taxation (Amendment) Bill, 2004 is introduced accordingly.

By order,
D. V. SHARMA,
Pramukh Sachiv.

पी०एस०यू०पी०-ए० पी० 346 राजपत्र (हि०)---(930)-2004-597 प्रतियाँ (कम्प्यूटर/आफसेट)।
पी०एस०यू०पी०-ए० पी० 153 सा० विधायी---(931)-2004-850 प्रतियाँ (कम्प्यूटर/आफसेट)।

No 245/VII-V-1-1(ka)2/2006

Dated Lucknow, March 17, 2006

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 Yan Karadhan (Sanshodhan) Adhiniyam, 2006 (Uttar Pradesh Adhiniyam Sankhya 3 of 2006) as passed by the Uttar Pradesh Legislature and assented to by the Governor on March 14, 2006.

THE UTTAR PRADESH MOTOR VEHICLES TAXATION (AMENDMENT)
ACT, 2006

(U.P. ACT NO. 3 OF 2006)

(As passed by the Uttar Pradesh Legislature)

AN

ACT

further to amend the Uttar Pradesh Motor Vehicles Taxation Act, 1997.

IT IS HEREBY enacted in the Fifty-seventh Year of the Republic of India as follows :—

Short title

1. This Act may be called the Uttar Pradesh Motor Vehicles Taxation (Amendment) Act, 2006.

Amendment of
the Fourth
Schedule to U.P.
Act no. 21 of
1997

2. In the Fourth Schedule to the Uttar Pradesh Motor Vehicles Taxation Act, 1997, hereinafter referred to as the principal Act :—
(a) in Article 1, for clause (a) the following clause shall be substituted;
namely :—

“(a) Rate of additional Tax on each seat :—

Sl. No.	Distance Run in a quarter (in Kms.)	Amount of quarterly tax (in rupees)	
		On 'A' Class routes	On 'B' Class routes
1	2	3	4
1	Upto 5700	256.00	288.00
2	Exceeding 5700 but not exceeding 7200	325.00	361.00

Sl. No.	Distance Run in a quarter (in Kms.)	Amount of quarterly tax (in rupees)	
		On 'A' Class routes	On 'B' Class routes
1	2	3	4
3	Exceeding 7200 but not exceeding 9000	376.00	393.00
4	Exceeding 9000 but not exceeding 11700.	458.00	511.00
5	Exceeding 11700 but not exceeding 14400	565.00	630.00
6	Exceeding 14400 but not exceeding 18000.	705.00	787.00
7	Exceeding 18000	705.00 plus 256.00 for every 5700 Kms. or part thereof	787.00 plus 288.00 for every 5700 Kms. or part thereof

(b) in article IV, for clause (a) the following clause shall be substituted, namely :-

“(a) Rate of additional Tax on each seat :-

Sl. No.	Distance Run in a quarter (in Kms.)	Amount of quarterly tax (in rupees)	
		On 'A' Class routes	On 'B' Class routes
1	2	3	4
1	Upto 5700	192.00	215.00
2	Exceeding 5700 but not exceeding 7200	244.00	271.00
3	Exceeding 7200 but not exceeding 9000	265.00	294.00
4	Exceeding 9000 but not exceeding 11700.	344.00	383.00
5	Exceeding 11700 but not exceeding 14400.	424.00	473.00
6	Exceeding 14400 but not exceeding 18000.	529.00	590.00
7	Exceeding 18000	529.00 plus 192.00 for every 5700 Kms. or part thereof	590.00 plus 215.00 for every 5700 Kms. or part thereof

Provided that the additional tax on a stage carriage operating within the limits of a corporation or a municipality shall be Rupees 4200/- per quarter in respect of a stage carriage having not more than 35 seats and Rupees 6000/- per quarter in respect of a stage carriage having more than 35 seats.

(c) in Article V for clause (b) following clause shall be substituted, namely :-

“(b) Covered by permits under sub-section (9) of Section 88 of the Motor Vehicles Act, 1988 read with Motor Vehicles (All India permits for Tourist Transport Operators) Rules, 1993 issued by authorities having jurisdiction outside the State of Uttar Pradesh :-

Public Service Vehicle Type	Rate of additional Tax per seat per day (in rupees)
(a) Ordinary	40.00
(b) air conditioned	50.00"

Amendment in Sixth
Schedule

3. In the Sixth Schedule to the principal Act, for Article II, the following Article shall be substituted, namely :-

"II-Public Service Vehicle Type	Rate of additional Tax per seat per day (in rupees)
(a) Ordinary	40.00
(b) air conditioned	50.00"

STATEMENT OF OBJECTS AND REASONS

With a view to augmenting revenue of the State and to establish uniformity with other states regarding the additional tax payable in respect of contract carriages covered by permits under sub-section (9) of section 88 of Motor Vehicles Act, 1988 read with Motor Vehicles (All India Permits for Tourist Transport Operators) Rules, 1993 issued by authorities having jurisdiction outside the state of Uttar Pradesh and with respect to transport vehicles plying in Uttar Pradesh under temporary permits granted by an authority having jurisdiction outside the State of Uttar Pradesh, it has therefore been decided to amend the Uttar Pradesh Motor Vehicles Taxation Act, 1997 (U.P. Act no. 21 of 1997) to provide for:

(a) reestablishing the slabs no. 2 and 3 omitted by Uttar Pradesh Motor Vehicles Taxation (Amendment) Act, 2003 (U.P. Act no. 4 of 2003), making 5700 kms. instead of 9000 kms. as the minimum distance run in quarter in respect of stage carriage operating in the State for the purpose of taxation and to enhance rates of additional taxes by fifteen per cent relating the said slabs prior to amendment;

(b) imposition of additional tax on the basis of per seat, per day operation in Uttar Pradesh instead of seating capacity and days of operation basis in respect of contract carriage covered by permits under sub-section (9) of section 88 of the Motor Vehicles Act, 1988 read with the Motor Vehicles (All India Permits for Tourist Transport Operators) Rules, 1993 issued by authorities having jurisdiction outside the State of Uttar Pradesh;

(c) imposition of additional tax with respect to transport vehicles plying in Uttar Pradesh under temporary permits granted by an authority having jurisdiction outside the State of Uttar Pradesh on the basis of per seat, per day operation in Uttar Pradesh instead of seating capacity and period of their operation.

The Uttar Pradesh Motor Vehicles Taxation (Amendment) Bill, 2006 is introduced accordingly.

By Order.

RAM HARI VIJAY TRIPATHI,
Pramukh Sachiv.

पी०एस०यू०पी० ए० पी० 2299 राजपत्र (हि०)-(3402)-2006-597(कम्प्यूटर/आफसेट)।

पी०एस०यू०पी० ए० पी० 178 सा० विधायी-(3403)-2006-850(कम्प्यूटर/आफसेट)।



सरकारी गजट, उत्तर प्रदेश

उत्तर प्रदेशीय सरकार द्वारा प्रकाशित

असाधारण

विधायी परिशिष्ट
भाग-1, खण्ड (क)
(उत्तर प्रदेश अधिनियम)

लखनऊ, बुधवार, 9 जुलाई, 2014

आषाढ़ 18, 1936 शक सम्वत्

उत्तर प्रदेश सरकार

विधायी अनुभाग-1

संख्या 872/79-वि-1-14-1(क)-14-2014

लखनऊ, 9 जुलाई, 2014

अधिसूचना

विविध

“भारत का संविधान” के अनुच्छेद 200 के अधीन राज्यपाल महोदय ने उत्तर प्रदेश मोटरयान कराधान (संशोधन) विधेयक, 2014 पर दिनांक 8 जुलाई, 2014 को अनुमति प्रदान की और वह उत्तर प्रदेश अधिनियम संख्या 9 सन् 2014 के रूप में सर्वसाधारण की सूचनार्थ इस अधिसूचना द्वारा प्रकाशित किया जाता है।

उत्तर प्रदेश मोटरयान कराधान (संशोधन) अधिनियम, 2014

(उत्तर प्रदेश अधिनियम सं० 9 सन् 2014)

[जैसा उत्तर प्रदेश विधान मण्डल द्वारा पारित हुआ]

उत्तर प्रदेश मोटरयान कराधान अधिनियम, 1997 का अप्रति संशोधन करने के लिए

अधिनियम

भारत गणराज्य के पैसठवें वर्ष में निम्नलिखित अधिनियम बनाया जाता है :-

1-(1) यह अधिनियम उत्तर प्रदेश मोटरयान कराधान (संशोधन) अधिनियम, 2014 कहा जायेगा।

(2) यह ऐसे दिनांक को प्रवृत्त होगा जैसा राज्य सरकार गजट में अधिसूचना द्वारा नियत करे।

संक्षिप्त नाम और
प्रारम्भ

उत्तर प्रदेश
अधिनियम संख्या
21 सन् 1997 की
धारा 2 का
संशोधन

धारा 4 का
संशोधन

2-उत्तर प्रदेश मोटरयान कराधान अधिनियम, 1997 जिसे आगे मूल अधिनियम कहा गया है, की धारा 2 में, खण्ड (घ) के पश्चात् निम्नलिखित खण्ड बढ़ा दिया जायेगा, अर्थात् :-

“(घ-1) ‘ग्रीन टैक्स’ का तात्पर्य धारा 4 की उपधारा (1) के परन्तुक के अधीन अधिरोपित कर से है।”

3-मूल अधिनियम की धारा 4 में, उपधारा (1) में द्वितीय परन्तुक के पश्चात् निम्नलिखित परन्तुक बढ़ा दिया जायेगा, अर्थात् :-

“परन्तु यह भी कि उत्तर प्रदेश मोटरयान कराधान (संशोधन) अधिनियम, 2014 के प्रारम्भ होने के दिनांक से परिवहन यान से भिन्न किसी मोटरयान का मोटरयान अधिनियम, 1988 के अधीन पंजीयन की वैधता समाप्त होने के पश्चात् किसी सार्वजनिक स्थान पर उपयोग नहीं किया जायेगा, जब तक कि ऐसे मोटरयान के सम्बन्ध में लागू दर पर ग्रीन टैक्स, जैसा कि राज्य सरकार द्वारा अधिसूचना द्वारा विनिर्दिष्ट किया जाय, का भुगतान न कर दिया गया हो।”

उद्देश्य और कारण

उत्तर प्रदेश मोटरयान कराधान अधिनियम, 1997 (उत्तर प्रदेश अधिनियम संख्या 21 सन् 1997) का अधिनियमन राज्य में मोटरयानों पर कर का आरोपण करने और किराये के लिये यात्रियों और माल के परिवहन में लगे हुए मोटरयानों पर अतिरिक्त कर का आरोपण करने की व्यवस्था करने के लिए किया गया है। धारा 4 की उपधारा (1) में यह प्रावधान है कि परिवहन यान से भिन्न किसी मोटरयान का उपयोग उत्तर प्रदेश में किसी सार्वजनिक स्थान पर नहीं किया जायेगा जब तक कि ऐसे मोटरयान के सम्बन्ध में लागू दर पर एक बार देय कर का, जैसा कि राज्य सरकार द्वारा गजट में अधिसूचना द्वारा विनिर्दिष्ट किया जाय, भुगतान न कर दिया गया हो। उक्त उपधारा के परन्तुक में प्रावधान है कि किसी पुराने मोटरयान के सम्बन्ध में, एक बार देय कर का भुगतान करने के बजाय ऐसे मोटरयान पर लागू दर पर वार्षिक कर, जैसा कि राज्य सरकार द्वारा गजट में अधिसूचना द्वारा विनिर्दिष्ट किया जाय, भुगतान किया जा सकता है।

पर्यावरण प्रदूषण को नियंत्रित करने और कर से प्राप्त होने वाले राजस्व का उपयोग पर्यावरण संरक्षण के लिए करने के उद्देश्य से यह विनिश्चय किया गया है कि उक्त अधिनियम को संशोधित करके उक्त परन्तुक के अधीन कर देयता की परिधि में लाये गये पुराने मोटरयानों पर लगने वाले वार्षिक कर को ‘ग्रीन टैक्स’ का नाम दिया जाय और उसे परिभाषित किया जाय और यह व्यवस्था की जाय कि परिवहन यान से भिन्न किसी मोटरयान का मोटरयान अधिनियम, 1988 के अधीन पंजीयन की वैधता समाप्त होने के पश्चात् किसी सार्वजनिक स्थान पर उपयोग नहीं किया जायेगा, जब तक कि ऐसे मोटरयान के सम्बन्ध में लागू दर पर ग्रीन टैक्स, जैसा कि राज्य सरकार द्वारा अधिसूचना द्वारा विनिर्दिष्ट किया जाय, का भुगतान न कर दिया गया हो।

तदनसार उत्तर प्रदेश मोटरयान कराधान (संशोधन) विधेयक, 2014 पुरःस्थापित किया जाता है।

आज्ञा से,
एस० बी० सिंह,
प्रमुख सचिव।

No. 872(2)/LXXIX-V-1-14-1(Ka)-14-2014

Dated Lucknow, July 9, 2014

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 Motoryan Karadhan (Sanshodhan) Adhiniyam, 2014 (Uttar Pradesh Adhiniyam Sankhya 9 of 2014) as passed by the Uttar Pradesh Legislature and assented to by the Governor on July 8, 2014.

THE UTTAR PRADESH MOTOR VEHICLES TAXATION (AMENDMENT)
ACT, 2014

(U.P. ACT NO. 9 OF 2014)

[As passed by the Uttar Pradesh Legislature]

AN
ACT

further to amend the Uttar Pradesh Motor Vehicles Taxation Act, 1997.

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

1. (1) This Act may be called the Uttar Pradesh Motor Vehicles Taxation (Amendment) Act, 2014. 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 section 2 of the Uttar Pradesh Motor Vehicles Taxation Act, 1997 hereinafter referred to as the principal Act, *after* clause (d) the following clause shall be inserted, namely:- Amendment of section 2 of U.P. Act no. 21 of 1997

“(d-1). ‘Green tax’ means a tax imposed under the proviso to sub-section (1) of section 4.”

3. In section 4 of the principal Act, in sub-section (1) *after* the second proviso the following proviso shall be inserted, namely :- Amendment of section 4

“Provided also that from the date of commencement of the Uttar Pradesh Motor Vehicles Taxation (Amendment) Act, 2014 no motor vehicle other than a transport vehicle shall be used in any public place after the expiry of validity of registration under the Motor Vehicles Act, 1988 unless a green tax at the rate applicable to such motor vehicles as may be specified by notification, by the State Government has been paid in respect thereof.”

STATEMENT OF OBJECTS AND REASONS

The Uttar Pradesh Motor Vehicles Taxation Act, 1997 (U.P. Act no. 21 of 1997) has been enacted to provide for the imposition of tax in the State on motor vehicles and additional tax on motor vehicles engaged in the transport of passengers and goods for hire. Sub-section (1) of section 4 provides that no motor vehicle other than a transport vehicle shall be used in public place in Uttar Pradesh unless a onetime tax at the rate applicable in respect of such motor vehicles as may be specified by State Government by notification in the *Gazette* has been paid in respect thereof. The proviso to the said sub-section provides that in respect of an old motor vehicle instead of an onetime tax, annual tax applicable to such motor vehicles as may be specified by the State Government by notification in the *Gazette* may be paid.

With view to controlling the environmental pollution and to utilize revenue received from the tax for the protection of environment, it has been decided to amend the said Act to name and define the annual tax on old motor vehicles empowered to be imposed under the said proviso as the “Green Tax” and to provide that no motor vehicle other than a transport vehicle shall be used in any public place after the expiry of validity of registration under the Motor Vehicle Act, 1988 unless a green tax at the rate applicable to such motor vehicle as may be specified by notification by the State Government, has been paid in respect thereof.

The Uttar Pradesh Motor Vehicles Taxation (Amendment) Bill, 2014 is introduced accordingly.

By order,
S. B. SINGH,
Pramukh Sachiv.



सरकारी गजट, उत्तर प्रदेश

उत्तर प्रदेशीय सरकार द्वारा प्रकाशित

असाधारण

विधायी परिशिष्ट
भाग-1, खण्ड (क)
(उत्तर प्रदेश अधिनियम)

लखनऊ, सोमवार, 27 दिसम्बर, 2021

पौष 6, 1943 शक सम्वत्

उत्तर प्रदेश शासन
विधायी अनुभाग-1

संख्या 1095/79-वि-1-21-1-क-31-21
लखनऊ, 27 दिसम्बर, 2021

अधिसूचना
विविध

“भारत का संविधान” के अनुच्छेद 200 के अधीन श्री राज्यपाल ने उत्तर प्रदेश मोटर यान कराधान (संशोधन) विधेयक, 2021 जिससे परिवहन अनुभाग-4 प्रशासनिक रूप से सम्बन्धित है, पर दिनांक 27 दिसम्बर, 2021 को अनुमति प्रदान की और वह उत्तर प्रदेश अधिनियम संख्या 39 सन् 2021 के रूप में सर्वसाधारण की सूचनार्थ इस अधिसूचना द्वारा प्रकाशित किया जाता है।

उत्तर प्रदेश मोटर यान कराधान (संशोधन) अधिनियम, 2021

(उत्तर प्रदेश अधिनियम संख्या 39 सन् 2021)

[जैसा उत्तर प्रदेश विधान मण्डल द्वारा पारित हुआ]

उत्तर प्रदेश मोटर यान कराधान अधिनियम, 1997 का अग्रतर संशोधन करने के लिए

अधिनियम

भारत गणराज्य के बहत्तरवें वर्ष में निम्नलिखित अधिनियम बनाया जाता है :-

1-(1) यह अधिनियम उत्तर प्रदेश मोटर यान कराधान (संशोधन) अधिनियम, 2021 संक्षिप्त नाम और कहा जायेगा। प्रारम्भ

(2) यह दिनांक 9 नवम्बर, 2021 से प्रवृत्त हुआ समझा जायेगा।

उत्तर प्रदेश
अधिनियम संख्या
21 सन् 1997 की
धारा 10 का
संशोधन

2—उत्तर प्रदेश मोटर यान कराधान अधिनियम, 1997 की धारा 10 में,
उपधारा (3) में, द्वितीय परन्तुक के पश्चात्, निम्नलिखित परन्तुक बढ़ा दिया
जायेगा, अर्थात् : —

“परन्तु यह भी कि जहाँ यान संचालन, अनन्य रूप से उत्तर प्रदेश और
मध्य प्रदेश राज्य के मध्य पारस्परिक करार में घोषित मुक्त परिक्षेत्र में अनुज्ञात
हो, जिसमें कर छूट भी अनुज्ञात हो, वहाँ इस धारा के अधीन संदेय कर,
चित्रकूट स्थानीय क्षेत्र में उक्त करार के अनुसार पूर्णतः या आंशिक रूप से
छूट प्राप्त होगा।”

निरसन और
व्यावृत्ति

3—(1) उत्तर प्रदेश मोटर यान कराधान (संशोधन) अध्यादेश, 2021
एतद्वारा निरसित किया जाता है।

उत्तर प्रदेश
अध्यादेश संख्या 9
सन् 2021

(2) ऐसे निरसन के होते हुए भी उपधारा (1) में निर्दिष्ट अध्यादेश
द्वारा यथा संशोधित मूल अधिनियम के उपबंधों के अधीन कृत कोई
कार्य या की गई कोई कार्यवाही, इस अधिनियम द्वारा यथा संशोधित
मूल अधिनियम के सह प्रत्यर्थी उपबंधों के अधीन कृत या की गई
समझी जायेगी मानो इस अधिनियम के उपबंध सभी सारवान समयों में
प्रवृत्त थे।

उद्देश्य और कारण

उत्तर प्रदेश मोटर यान कराधान अधिनियम, 1997 (उत्तर प्रदेश अधिनियम संख्या 21 सन् 1997) राज्य में
यात्रियों तथा माल भाड़ा के परिवहन में संलग्न मोटर यानों पर कर और अतिरिक्त कर अधिरोपित करने हेतु उपबंध
करने के लिए अधिनियमित किया गया है।

उत्तर प्रदेश में अवस्थित जिला चित्रकूट की भौगोलिक अवस्थिति इस प्रकार है कि कुछ क्षेत्र उत्तर प्रदेश
के अन्तर्गत आते हैं और कुछ क्षेत्र मध्य प्रदेश में आते हैं और कुछ क्षेत्र उत्तर प्रदेश की सीमाओं के अन्तर्गत आते
हैं। चूंकि चित्रकूट एक प्रमुख धार्मिक स्थल है, इसलिए उत्तर प्रदेश और मध्य प्रदेश से यानों का संचलन प्रायः
चित्रकूट जिला में होता है।

दिनांक 23 अक्टूबर, 2017 को जिला चित्रकूट में मा० मुख्यमंत्री जी द्वारा यह घोषणा की गयी थी कि
जिला चित्रकूट में उत्तर प्रदेश व मध्य प्रदेश की सीमाओं पर अवस्थित कुछ क्षेत्रों को मुक्त परिक्षेत्रों के रूप में
घोषित किया जाना चाहिए ताकि यानों के संचलन में किसी प्रकार का व्यवधान न हो।

उत्तर प्रदेश और मध्य प्रदेश की राज्य सरकारों के मध्य दिनांक 21 नवम्बर, 2006 के पारस्परिक करार के
अनुच्छेद 6 में मुक्त परिक्षेत्र का उपबंध विद्यमान है, जिसके अनुसार यदि मुक्त परिक्षेत्र उत्तर प्रदेश में आता है तो
उत्तर प्रदेश राज्यों में यान, यान-कर, अतिरिक्त-कर और पथकर-संदाय से छूट प्राप्त होते हैं।

पूर्वोक्त करार को दृष्टिगत रखते हुए और मा० मुख्यमंत्री जी द्वारा की गयी घोषणा को पूरा करने के
उद्देश्य से पूर्वोक्त अधिनियम में संशोधन करके धारा 10 की उपधारा (3) में एक परन्तुक बढ़ाये जाने का विनिश्चय
किया गया था।

चूंकि राज्य विधान मण्डल सत्र में नहीं था और पूर्वोक्त विनिश्चय को क्रियान्वित करने के लिए विधायी कार्यवाही की जानी आवश्यक थी, अतः राज्यपाल द्वारा दिनांक 9 नवम्बर, 2021 को उत्तर प्रदेश मोटर यान कराधान (संशोधन) अध्यादेश, 2021 (उत्तर प्रदेश अध्यादेश संख्या 9 सन्, 2021) प्रख्यापित किया गया।

यह विधेयक पूर्वोक्त अध्यादेश को प्रतिस्थापित करने के लिए पुरः स्थापित किया जाता है।

आज्ञा से,
अतुल श्रीवास्तव,
प्रमुख सचिव।

No. 1095(2)/LXXIX-V-1-21-1-ka-31-21
Dated Lucknow, December 27, 2021

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 Yaan Karadhaan (Sanshodhan) Adhiniyam, 2021 (Uttar Pradesh Adhiniyam Sankhya 39 of 2021) as passed by the Uttar Pradesh Legislature and assented to by the Governor on December 27, 2021. The Parivahan Anubhag-4 is administratively concerned with the said Adhiniyam.

THE UTTAR PRADESH MOTOR VEHICLES TAXATION (AMENDMENT)
ACT, 2021

(U.P. Act no. 39 of 2021)

[As passed by the Uttar Pradesh Legislature]

AN

ACT

further to amend the Uttar Pradesh Motor Vehicles Taxation Act, 1997.

IT IS HEREBY enacted in the Seventy-second Year of the Republic of India as follows :-

1. (1) This Act may be called the Uttar Pradesh Motor Vehicles Taxation (Amendment) Act, 2021. Short title and commencement

(2) It shall be deemed to have come into force with effect from the 9th day of November, 2021.

2. In section 10 of the Uttar Pradesh Motor Vehicles Taxation Act, 1997, in sub section (3) *after* the second proviso, the following proviso shall be *inserted*, namely :- Amendment of section 10 of U.P. Act no. 21 of 1997

“Provided also that where the operation of vehicles is permitted exclusively in the free zone declared in the reciprocal agreement between the State of Uttar Pradesh and the State of Madhya Pradesh, wherein tax exemption is also allowed, the tax payable under this section shall be exempted wholly or partially in accordance with the said agreement in the Chitrakoot Local Area.”

Repeal and saving

3. (1) The Uttar Pradesh Motor Vehicles Taxation (Amendment) Ordinance, 2021 is hereby repealed.

U.P. Ordinance
no. 9 of 2021

(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.

STATEMENT OF OBJECTS AND REASONS

The Uttar Pradesh Motor Vehicles Taxation Act, 1997 (U.P. Act no. 21 of 1997) has been enacted to provide for the imposition of tax in the State on motor vehicles and additional tax on motor vehicles engaged in the transport of passengers and goods for hire.

The geographical location of district Chitrakoot located in Uttar Pradesh is such that some areas fall in Uttar Pradesh, then some areas in Madhya Pradesh and again some areas fall within the borders of Uttar Pradesh. Since Chitrakoot is a major religious place, the movement of vehicles from Madhya Pradesh and Uttar Pradesh often happens in the Chitrakoot District.

It was announced by the Hon'ble Chief Minister on October 23, 2017 in Chitrakoot District that some areas located on the borders of Uttar Pradesh and Madhya Pradesh in Chitrakoot District should be declared as free zones, so that there is no obstruction in the movement of vehicles of any kind.

There is a provision of free zone in Article 6 of the mutual agreement dated November 21, 2006 between the State Governments of Uttar Pradesh and Madhya Pradesh, according to which if the free zone comes in Uttar Pradesh, then vehicles are exempted from vehicle tax, additional tax and the payment of tolls (Toll) in the State of Uttar Pradesh and if the free zone falls within the Madhya Pradesh, then vehicles are exempted from the payment of vehicle tax and tolls (Tolls) in the State of Madhya Pradesh.

In view of the aforesaid agreement and in order to fulfill the announcement made by the Hon'ble Chief Minister it was decided to amend the aforesaid Act by inserting a proviso to sub section (3) of section 10.

Since the State Legislature was not in session and immediate legislative action was necessary to implement the aforesaid decision, the Uttar Pradesh Motor Vehicles Taxation (Amendment) Ordinance, 2021 (U.P. Ordinance no. 9 of 2021) was promulgated by the Governor on November 9, 2021.

This Bill is introduced to replace the aforesaid Ordinance .

By order,
ATUL SRIVASTAVA,
Pramukh Sachiv.

पी०एस०यू०पी०-ए०पी० 505 राजपत्र-2021-(1135)-599 प्रतियां-(कम्प्यूटर/टी०/ऑफसेट)।
पी०एस०यू०पी०-ए०पी० 144 सा० विधायी-2021-(1136)-300 प्रतियां-(कम्प्यूटर/टी०/ऑफसेट)।



सरकारी गजट, उत्तर प्रदेश

उत्तर प्रदेशीय सरकार द्वारा प्रकाशित

असाधारण

विधायी परिशिष्ट
भाग-1, खण्ड (क)
(उत्तर प्रदेश अधिनियम)

लखनऊ, बृहस्पतिवार, 21 अगस्त, 2025

श्रावण 30, 1947 शक सम्वत्

उत्तर प्रदेश शासन

विधायी अनुभाग-1

संख्या 154 / 79-वि-1-2025-1-क-10-2025

लखनऊ, 21 अगस्त, 2025

अधिसूचना

विविध

“भारत का संविधान” के अनुच्छेद 200 के अधीन श्री राज्यपाल ने उत्तर प्रदेश मोटर यान कराधान (संशोधन) विधेयक, 2025 जिससे परिवहन अनुभाग-4 प्रशासनिक रूप से सम्बन्धित है, पर दिनांक 21 अगस्त, 2025 को अनुमति प्रदान की और वह उत्तर प्रदेश अधिनियम संख्या 10 सन् 2025 के रूप में सर्वसाधारण की सूचनार्थ इस अधिसूचना द्वारा प्रकाशित किया जाता है।

उत्तर प्रदेश मोटर यान कराधान (संशोधन) अधिनियम, 2025

(उत्तर प्रदेश अधिनियम संख्या 10 सन् 2025)

[जैसा उत्तर प्रदेश विधान मण्डल द्वारा पारित हुआ]

उत्तर प्रदेश मोटर यान कराधान अधिनियम, 1997 का अग्रतर संशोधन करने के लिये

अधिनियम

भारत गणराज्य के छिहत्तरवें वर्ष में एतद्द्वारा निम्नलिखित अधिनियम बनाया जाता है:-

1-(1) यह अधिनियम उत्तर प्रदेश मोटर यान कराधान (संशोधन) अधिनियम, 2025 कहा जायेगा।

संक्षिप्त नाम
और प्रारम्भ

(2) यह ऐसे दिनांक को प्रवृत्त होगा, जैसा राज्य सरकार गजट में अधिसूचना द्वारा इस निमित्त नियत करे।

2-उत्तर प्रदेश मोटर यान कराधान अधिनियम, 1997 (जिसे आगे “मूल अधिनियम” कहा गया है) की धारा 4 में,-

उत्तर प्रदेश
अधिनियम
संख्या 21
सन् 1997 की
धारा 4 का
संशोधन

(क) उपधारा (1-क) के स्थान पर निम्नलिखित उपधारा रख दी जायेगी,
अर्थात्:-

“(1-क) इस अधिनियम या तद्धीन बनायी गयी नियमावली में अन्यथा उपबन्धित

के सिवाय किराये तथा पारितोषिक हेतु प्रयुक्त किसी दोपहिया मोटरसाइकिल, तीन पहिया और चार पहिया मोटर कैब, मैक्सी कैब, निर्माण उपस्कर यान, विशेष प्रयोजन यान और 7500 किलोग्राम से अनधिक सकल यान भार (जी0वी0डब्ल्यू0) वाले माल वाहन का उपयोग उत्तर प्रदेश में किसी सार्वजनिक स्थान पर नहीं किया जायेगा जब तक कि ऐसे मोटर यान के सम्बन्ध में लागू दर पर, जैसा राज्य सरकार द्वारा गजट में अधिसूचना द्वारा विनिर्दिष्ट किया जाय, एकबारीय कर संदत्त न कर दिया गया हो।”

(ख) उपधारा (2) के स्थान पर निम्नलिखित उपधारा रख दी जायेगी,
अर्थात्:—

“(2) इस अधिनियम या तद्धीन बनायी गयी नियमावली में अन्यथा उपबन्धित के सिवाय, राज्य परिवहन उपक्रम के स्वामित्वाधीन या नियंत्रणाधीन सार्वजनिक सेवा यान, 7500 किलोग्राम से अधिक सकल यान भार (जी0वी0डब्ल्यू0) वाले कोई माल यान, कृषि प्रयोजनों से भिन्न प्रयोजनों के लिए उपयोग किये जाने वाले ट्रैक्टर और ड्राइविंग प्रशिक्षण स्कूल के स्वामित्व वाले तथा चालकों के प्रशिक्षण के लिए अनन्य रूप से उपयोग किये जाने वाले मोटर यानों का उपयोग, उत्तर प्रदेश में किसी सार्वजनिक स्थान पर नहीं किया जायेगा, जब तक कि ऐसे मोटर यान के सम्बन्ध में लागू दर पर, जैसा राज्य सरकार द्वारा गजट में अधिसूचना द्वारा विनिर्दिष्ट किया जाय, त्रैमासिक अथवा वार्षिक कर संदत्त न कर दिया गया हो।”

धारा 9 का
संशोधन

3—मूल अधिनियम की धारा 9 की उपधारा (1) में,—

(क) खण्ड (दो) के स्थान पर निम्नलिखित खण्ड रख दिया जायेगा,
अर्थात्:—

“(दो) धारा 4 की उपधारा (1—क) के अधीन संदेय कर, मोटर यान अधिनियम, 1988 के अधीन यान के रजिस्ट्रीकरण के समय अग्रिम रूप से संदेय होगा:

परन्तु यह कि इस अधिसूचना के प्रवृत्त होने के दिनांक से पूर्व रजिस्ट्रीकृत यानों के सम्बन्ध में एकबारीय कर, ऐसे यान की अगली कर देयता के समय संदेय होगा।”

(ख) खण्ड (तीन) के स्थान पर निम्नलिखित खण्ड रख दिया जायेगा,
अर्थात्:—

“(तीन) धारा 4 की उपधारा (2) के अधीन संदेय कर, मोटर यान अधिनियम, 1988 के अधीन यान के रजिस्ट्रीकरण के समय एक तिमाही के लिए या एक वर्ष के लिए और उसके पश्चात् प्रत्येक तिमाही या प्रत्येक वर्ष के प्रथम महीने के पन्द्रहवें दिन या उससे पूर्व अग्रिम रूप से संदेय होगा।”

उद्देश्य और कारण

राज्य में मोटर यानों पर कर के अधिरोपण और किराये हेतु यात्रियों तथा माल के परिवहन में लगे हुए मोटर यानों पर अतिरिक्त कर के अधिरोपण का उपबन्ध करने के लिए उत्तर प्रदेश मोटर यान कराधान अधिनियम, 1997 अधिनियमित किया गया है। पूर्वोक्त अधिनियम की धारा 4 में गैर-परिवहन और परिवहन दोनों प्रकार के यानों पर कर-अधिरोपण का उपबन्ध है। इन करों से जनित राजस्व, राज्य सरकार की आय के प्राथमिक स्रोतों में से एक है। उत्तर प्रदेश की अर्थव्यवस्था को 1 ट्रिलियन डॉलर के स्तर तक बढ़ाने के राज्य सरकार के लक्ष्य को प्राप्त करने के लिए परिवहन विभाग से राजस्व संग्रह में वृद्धि किया जाना अनिवार्य है। उत्तर प्रदेश इलेक्ट्रिक वाहन विनिर्माण और गतिशीलता नीति, 2022 में इलेक्ट्रिक यान गतिशीलता (ईवी मोबिलिटी) को

प्रोत्साहन देने हेतु इलेक्ट्रिक यानों के लिए मार्ग कर छूट और रजिस्ट्रीकरण शुल्क में छूट का उपबंध है। परिणामस्वरूप, परिवहन विभाग द्वारा संगृहीत राजस्व पर संभावित नकारात्मक प्रभाव पड़ता है। इस संदर्भ में, सरकार/विभाग की आय बढ़ाने के लिए परिवहन यानों पर लागू कर दरों में एकबारीय तर्कसंगत परिवर्तन और अग्रतर वृद्धि करना आवश्यक हो गया है।

पूर्वोक्त अधिनियम के अधीन राज्य में परिवहन यानों पर दैनिक, मासिक, वार्षिक एवं एकबारीय कर की व्यवस्था प्रचलित है। यद्यपि देश के अन्य राज्यों जैसे कर्नाटक, महाराष्ट्र, गुजरात, मध्य प्रदेश एवं राजस्थान आदि में यानों पर एकबारीय कर की व्यवस्था प्रचलित है। उक्त राज्यों की कर संरचना अपेक्षाकृत अधिक राजस्व सृजित करने वाली होने के दृष्टिगत परिवहन यानों पर प्रचलित कर व्यवस्था में संशोधन करने और किराये एवं पारितोषिक हेतु प्रयुक्त किसी दो पहिया मोटर साइकिल, तीन पहिया एवं चार पहिया मोटर कैब, मैक्सी कैब, निर्माण उपस्कर यान, विशेष प्रयोजन यान तथा 7500 किलोग्राम से अनधिक सकल यान भार (जी0वी0डब्ल्यू0) वाले मालवाहन पर एकबारीय कर व्यवस्था को अनिवार्यतः लागू किये जाने का विनिश्चय किया गया है। राज्य परिवहन उपक्रम के स्वामित्व या नियंत्रण वाले सार्वजनिक सेवा यान, 7500 किलोग्राम से अधिक सकल यान भार (जी0वी0डब्ल्यू0) वाला कोई माल वाहन, कृषि प्रयोजनों से भिन्न प्रयोजनों के लिए उपयोग किये जाने वाले ट्रैक्टर और ड्राइविंग प्रशिक्षण स्कूल के स्वामित्व वाले मोटर यान तथा विशेष रूप से चालकों के प्रशिक्षण के लिए उपयोग किये जाने वाले मोटर यानों पर त्रैमासिक या वार्षिक कर व्यवस्था लागू किये जाने का विनिश्चय किया गया है।

उपर्युक्त के दृष्टिगत, राजस्व में अभिवृद्धि और परिवहन विभाग के कर-संरचना में परिवर्तन किये जाने हेतु पूर्वोक्त अधिनियम के सुसंगत उपबंधों में संशोधन करने का विनिश्चय किया गया है।

तदनुसार उत्तर प्रदेश मोटर यान कराधान (संशोधन) विधेयक, 2025 पुरः स्थापित किया जाता है।

आज्ञा से,
अतुल श्रीवास्तव,
प्रमुख सचिव।

No. 154(2)/LXXIX-V-1-2025-1-ka-10-2025

Dated Lucknow, August 21, 2025

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 Yaan Karadhaan (Sanshodhan) Adhiniyam, 2025 (Uttar Pradesh Adhiniyam Sankhya 10 of 2025) as passed by the Uttar Pradesh Legislature and assented to by the Governor on August 21, 2025. The Parivahan Anubhag-4 is administratively concerned with the said Adhiniyam.

**THE UTTAR PRADESH MOTOR VEHICLES TAXATION (AMENDMENT)
ACT, 2025**

(U.P. ACT no. 10 of 2025)

[As passed by the Uttar Pradesh Legislature]

AN

ACT

further to amend the Uttar Pradesh Motor Vehicles Taxation Act, 1997

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

1. (1) This Act may be called the Uttar Pradesh Motor Vehicles Taxation (Amendment) Act, 2025. Short title and commencement

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

Amendment of
section 4 of
U.P. Act no. 21
of 1997

2. In section 4 of the Uttar Pradesh Motor Vehicles Taxation Act, 1997 (hereinafter referred to as the principal Act),—

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

“(1-A) Save as otherwise provided in this Act or the rules made thereunder, no two wheeler motorcycle used *for* hire and reward, three wheeler and four wheeler motor cab, maxi cab, construction equipment vehicles, special purpose vehicle and goods carriage gross vehicle weight (GVW) of which does not exceed 7500 Kilograms, shall be used in any public place in Uttar Pradesh unless a one-time tax at the rate applicable in respect of such motor vehicle, as may be specified by the State Government by notification in the *Gazette*, has been paid in respect thereof.”

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

“(2) Save as otherwise provided in this Act or the rules made thereunder, no public service vehicle owned or controlled by the State Transport Undertaking, goods carriage gross vehicle weight (GVW) of which exceeds 7500 Kilograms, tractor used for other than agricultural purposes and motor vehicles owned and used exclusively *for* the training of drivers by the driving training school shall be used in any public place in Uttar Pradesh unless a quarterly or an yearly tax at the rate applicable in respect of such motor vehicle as may be specified by the State Government by notification in the *Gazette*, has been paid in respect thereof.”

Amendment of
section 9

3. In sub-section (1) of Section 9 of the principal Act,—

(a) *for* clause (ii), the following clause shall be *substituted*, namely:-

“(ii) the tax payable under sub-section (1-A) of Section 4, shall be payable in advance at the time of the registration of the vehicle under the Motor Vehicles Act, 1988:

Provided that the onetime tax in respect of Vehicles registered before the date of coming into force of this notification, shall be payable at the time of the next tax due of such Vehicle.”

(b) *for* clause (iii), the following clause shall be *substituted*, namely:-

“(iii) the tax payable under sub-section (2) of Section 4, shall be payable in advance *for* one quarter or one year at the time of the registration of the vehicle under the Motor Vehicles Act, 1988 and thereafter on or before the fifteenth day of the first month of the each quarter or each year next following.”

STATEMENT OF OBJECTS AND REASONS

The Uttar Pradesh Motor Vehicles Taxation Act, 1997 has been enacted to provide *for* the imposition of tax in the State on motor vehicles and additional tax on motor vehicles engaged in the transport of passengers and goods *for* hire. Section 4 of the aforesaid Act provides *for* the imposition of taxes on both non-transport and transport vehicles. The revenue generated from these taxes is one of the primary sources of income *for* the State Government. To achieve the State Government's goal of elevating Uttar Pradesh's economy to a 1 trillion-dollar level, it is imperative to increase revenue collection from the Transport Department. In the Uttar Pradesh Electric Vehicle Manufacturing and Mobility Policy, 2022, it provides *for* road tax exemptions and exemptions in registration fee *for* electric vehicles to promote electric vehicle mobility (EV mobility). As a result, there is a potential negative impact on the revenue collected by the Transport Department. In the context, it has become necessary to make onetime rational changes and further increases in the tax rates applicable to transport vehicles to enhance the income of the government/department.

Under the aforesaid Act, the system of daily, monthly, annual and one-time tax on transport vehicles is prevalent in the State. However in other states of the country such as Karnataka, Maharashtra, Gujarat, Madhya Pradesh and Rajasthan *etc.* a one-time tax system is prevalent on vehicles. In view of the tax structure of the said states being relatively more revenue generating, it has been decided to amend the prevailing tax system on transport vehicles and make it compulsory to implement one-time tax system on any two-wheeler motorcycle, three-wheeler and four-wheeler motor cab, maxi cab, construction equipment vehicle, special purpose vehicle and goods vehicle having gross vehicle weight (GVW) not exceeding 7500 Kg used *for* hire and reward. It has also been decided to implement quarterly or annual tax system on public service vehicle owned or controlled by State Transport Undertaking, any goods vehicle having gross vehicle weight (GVW) more than 7500 Kg, tractor used *for* purposes other than agricultural purposes and motor vehicles owned by driving training school and used exclusively *for* training of drivers.

In view of the above, in order to increase the revenue and to make changes in the tax structure of the Transport Department, it has been decided to amend the relevant provisions of the aforesaid Act.

The Uttar Pradesh Motor Vehicles Taxation (Amendment) Bill, 2025, is introduced accordingly.

By order,
ATUL SRIVASTAVA,
Pramukh Sachiv.