

THE MAHARASHTRA MOTOR VEHICLES TAX RULES, 1959

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FORMS

THE MAHARASHTRA MOTOR VEHICLES TAX RULES, 1959

G.N., H.D. NO.MTA.5058-XII, DATED 2ND FEBRUARY, 1959
(B.G., PT. IV-B, P.285)

Amended by G.N., H.D. NO.MTA.5059-XII, DATED 1ST JULY, 1959 (M.G., Pt. IV-B, p.873)

Amended by G.N., H.D. NO.MTA.3362/50200-XIII, DATED 17TH JUNE, 1963 (M.G., Pt. IV-B, p.863)

Amended by G.N., H.D. NO.MTA.1164-50513-XII, DATED 20TH OCTOBER, 1965 (M.G., Pt. IV-B, p.1752)

Amended by G.N., H.D. NO.MTA.3763/98768-XII, DATED 7TH FEBRUARY, 1966 (M.G., Pt. IV-B, p.207)

Amended by G.N., H.D. NO.MTA.1667/8039-XII, DATED 31ST AUGUST, 1967 (M.G., Pt. IV-B, p.2140)

Amended by G.N., H.D. NO.MTA.3164/44064-XII, DATED 12TH JULY, 1968 (M.G., Pt. IV-B, p.1281)

Amended by G.N., H.D. NO.MTA.1370/71196-XII, DATED 28TH DECEMBER, 1971 (M.G., Pt. IV-B, p.134)

Amended by G.N., H.D. NO.MTA.1370/71196-XII-C, DATED 28TH JULY, 1972 (M.G., Pt. IV-B, p.1351)

Amended by G.N., H.D. NO.MTA.1372/1-XIII-D, DATED 1ST MARCH, 1973 (M.G., Pt. IV-B, p.497)

Amended by G.N., H.D. NO.MTA.1372/1-XIII-D, DATED 1ST OCTOBER, 1973 (M.G., Pt. IV-B, p.1664)

Amended by G.N., H.D. NO.MTA.2775/1-XXXI-TR, DATED 3RD JANUARY, 1976 (M.G., Pt. IV-B, p.94)

Amended by G.N., H.D. NO.MTA.1977/36-TRA-3, DATED 13TH OCTOBER 1978 (M.G., Pt. IV-B, p.963)

Amended by G.N., H.D. NO.MTA.1977/36-TRA-3, DATED 27TH OCTOBER, 1978 (M.G., Pt. IV-B, p.1040)

Amended by G.N., H.D. NO.MTA.1979/39-TRA-3, DATED 26TH MARCH, 1980 (M.G., Pt. IV-B, p.302)

Amended by G.N., H.D. NO.MTA.1088/1/TRA-3, DATED 17.11.1988 (M.G., Pt. IV-B, p.971)

Amended by G.N., H.D. NO.MTA.3885/16/TRA-3, DATED 12.1.1989 (M.G., Pt. IV-B, p.64)

In exercise of the powers conferred by section-23 of the Maharashtra Motor Vehicles Tax Act, 1958 (Bom. LXV of 1958), and in supersession of the Maharashtra Motor Vehicles Tax Rules, 1940, continued in force by virtue of the section 24 of that Act, the Government of Maharashtra hereby makes the following rules, namely :-

1. Short title, extent and commencement :- (1) These rules may be called the Maharashtra Motor Vehicles Tax Rules, 1959.

(2) They extend to the whole of the State of Maharashtra.

(3) They shall come into force on the first day of April, 1959.

2. Definitions :- In these rules unless the context otherwise, requires,

(a) "Act" means the Maharashtra Motor Vehicles Tax Act, 1958;

(b) "declaration and additional declaration" means, respectively, a declaration and additional declaration delivered under section 6;

- (c) "Form" means a form appended to these rules;
- (d) "State" means the State of Maharashtra;
- (e) "registered" means registered or deemed to be registered under the Motor Vehicles Act, 1939;
- (f) "Section" means a section of the Act;
- (g) ¹[* * *]
- (h) words and expressions used but not defined in these rules shall have the meanings assigned to them in the Act or in the Motor Vehicles Act, 1939, or in the ²[Maharashtra Motor Vehicles Rules, 1959]

3. Assessment of rate of tax:- When a motor vehicle is registered within the State, then, -

(a) the Taxation Authority, where it is also the registering authority, shall, after verifying the particulars furnished in the application for registration, determine the rate at which the motor vehicle so registered is liable to be taxed and make an endorsement in ³[the certificate of taxation].

(b) the registering authority, where it is not also the Taxation Authority, shall forthwith intimate the fact of such registration to the Taxation Authority and forward to the Taxation Authority the application for registration in order to enable the Taxation Authority to determine the rate of tax at which the motor vehicle should be taxed and to make an endorsement in ³[the certificate of taxation].

4. Means of payment of tax :- ³[The payment of the tax may be made either with a Government treasury, ⁴[branches of the banks approved by the Government or in cash, by cheque, demand draft, or money order to the Taxation Authority. Such payment shall be made to the Taxation Authority in whose jurisdiction the registered owner or the person having control or possession of the motor vehicle has his place of residence or business as entered in the certificate of taxation (hereinafter referred to as 'the appropriate Taxation Authority'); and into the Government Treasury which is situated in the jurisdiction of such Taxation Authority:

Provided that, if at any time there is a change in the address of the owner or in the ownership of the vehicle, as recorded in the certificate of taxation, The appropriate Taxation Authority shall be informed of such change in writing in the manner indicated below, and the certificate of taxation shall be got endorsed accordingly from the appropriate Taxation Authority in whose jurisdiction the owner or transferee has his place of residence or business, namely:-

Change of address – (i) The owner shall inform in writing, within 30 days of any change of address, his new address to the Taxation Authority if the new space is within the jurisdiction of the same Taxation Authority, or if the new space is within the jurisdiction of another Taxation Authority, to that other Taxation Authority, and shall at the same time forward the certificate of taxation to the appropriate Taxation Authority in order that the

1. Deleted by G.N. of 1.3.1973.

2. Subs. by G.N. of 26.3.1980.

3. Subs. by G.N. of 1.3.1973.

4. Inserted by G.N. H.D., No.MTA-1987/10TRA-3, dated 3.3.1988 M.G.G., IV-B.P.160.

new address may be entered therein. The owner shall also simultaneously intimate the change in the address to the Taxation Authority having jurisdiction over the place of his previous address.

(ii) The Taxation Authority within whose jurisdiction the vehicle has migrated shall make such appropriate entry in the certificate of taxation, and shall communicate the altered address to the Taxation Authority from whose area the vehicle has migrated.

(iii) Nothing in sub-clause (i) shall apply where the change of the address of the owner as recorded in the certificate of taxation. due to a temporary absence not intended to exceed six months in duration or where the motor vehicle is neither used nor removed from the address recorded in the certificate of taxation.

Transfer of ownership – (i) The transferor shall, within 14 days of the transfer, report the transfer in Form ‘TCR’ to the Taxation Authority, and shall simultaneously send a copy of the said report to the transferee.

(ii) The transferee has, within thirty days of the transfer, report the transfer in Form ‘TCA’ to the Taxation Authority within whose jurisdiction he reside or has his place of business, and shall forward the certificate of taxation to that Taxation Authority together with a copy of the report received by him from the transferor in order that the particulars of the transfer of ownership may be entered in the certificate of taxation.

(iii) The Taxation Authority, making any such entry shall communicate the transfer of ownership in Form ‘TCI’ to the Taxation Authority from whose area the vehicle has migrated];

¹[Provided further that] –

(a) if the amount is sent by post it shall not be sent except by cheque, or by demand draft or by money order.

(b) no cheque or demand draft shall be accepted by the Taxation Authority unless it is crossed and is drawn on a bank at the place where the cash business of the Treasury is conducted by the State bank of India, the Reserve bank of India or any other bank conducting the cash business of the State Government at such place.

²[(bb) where payment is made by cheque or demand draft the date of actual posting shall be deemed to be the date of payment, if the cheque or demand draft is sent by registered post or under certificate of posting within the period prescribed under Rule 8],

(c) no money order shall be accepted by the Taxation Authority unless it is addressed to such authority and gives the necessary particulars such as the registration mark of the motor vehicle, the period for which the tax is proposed to be paid and the amount of the tax remitted.

(d) where payment is made by money order, the date of actual remittance of money into the post office shall be deemed to be the date of payment.

(e) where payment is made into a Government treasury, the duplicate of the chalan shall be sent to the Taxation Authority.

1. Ins. by G.N. of 1.3.1973.

2. Ins. *ibid*.

¹[Explanation : For the purposes of this rule, bank means a “new corresponding bank” as defined in clause (d) of section 2 of the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1970 (5 of 1970) and in clause (b) of Section 2 of the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1980 (40 of 1980)].

5. Certificate for non-user:- (1) A registered owner of or any person who has possession or control of, a motor vehicle, not intending to use or keep for use such vehicles in the State ²[or intending to use it exclusively in a place which is not a public place] and desiring to be exempted from payment of tax ²[on that account (and not on account of any of the reasons) ³[falling under the first proviso to sub-section (2) of section 3 shall before the commencement of the period of non-use and before the expiry of the current period for which the tax on such vehicle has been paid, make a declaration in writing to the appropriate Taxation Authority containing the following particulars, namely :-

- (i) name and address of the registered owner or, as the case may be, of the person in possession or control of the motor vehicles ;
- (ii) registration mark of the motor vehicle ;
- (iii) the date from which and the date upto which the motor vehicle will not be used ;
- (iv) full address of the place where the motor vehicle will be kept during the period of non-use ;
- (v) reasons for non-use;
- (vi) a declaration to the effect that the motor vehicle will not be moved from the above mentioned place without the prior permission of the Taxation Authority; and
- (vii) a declaration to the effect that the certificate of taxation in respect of the vehicle is surrendered along with the declaration.

Such declaration has to be presented to the appropriate Taxation Authority along with the certificate of taxation in person or sent by registered post as per acknowledgement due. Where the declaration is presented in person, the Taxation Authority shall duly acknowledge its receipt. Where the registered owner or, as the case may be, the person who has possession or control of the motor vehicle has already made a declaration that the motor vehicle will not be used or kept for use in the State for a period specified in the declaration and intends to continue such non-use beyond the period so specified, he shall make a fresh declaration as aforesaid to that effect before the expiry of the period beyond which he wants to continue the non-use of the motor vehicle.]

(2) If the Taxation Authority is satisfied that the Motor Vehicle, in respect of which ⁴[a declaration has been made under sub-rule (1)], has not been used or kept for use ⁵[for the whole or part of the period] mention in the declaration and for which tax has not been paid, ⁶[it shall certify in the certificate of taxation] that the motor vehicle has not been used or kept ⁵[for the whole part of such period as the case may be;]

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1. Explanation added by G.N.MTA1987/10TRA-3, Dated 3.3.88, M.G.G. IV-B.p.160.
 2. Ins. by G.N.1.3.1973
 3. Sub. by G.N. of 26.3.1980
 4. Subs. by G.N. of 26.3.1980
 5. Subs. by G.N. of 3.1.1976
 6. Subs. by G.N. of 1.3.1973

¹[Provided that, nothing contained in this sub-rule shall affect the right of the Taxation Authority to recover the tax due for the period of non-use so certified if, at any time, it is found that the vehicle was actually used or kept for use in the State during such period]

²[(3) The intimation of non-use on account of any of the reasons falling under the first proviso to sub-section (2) of section 3 shall also be given by making a declaration as provided in sub-rule (1). Such declaration shall contain additional particulars giving proof of evidencing the reasons for non-use given in the declaration.]

(4) Where the appropriate Taxation Authority on considering the evidence adduced if any, and on making such enquiries as it deems fit refuses to admit the intimation of non-use, or to certify the period of non-use, it shall record, in writing, its reasons therefore and communicate them to the applicant.]

³[* * *]

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1. Added by G.N. of 3.1.1976
 2. Subs. by G.N. of 1.3.1973
 3. Deleted by G.N. of 3.1.1976

6. Declaration :- (1) A declaration shall be in Form 'AT'. It shall state-

- (a) the registration mark, if any, of the motor vehicle;
- (b) the period for which the tax is to be paid in advance in respect of the motor vehicle;
- (c) the fuel used for the motor vehicle;
- (d) if the motor vehicle is one which would be liable to be taxed at the rates specified in ¹[sub-clause III or sub-clause IV] of clause A in the First schedule to the Act, whether the motor vehicle is intended to be used-
 - (i) solely within the limits of a local authority which has levied a tax on motor vehicles, or
 - (ii) both within and without such limits.

(2) A fresh declaration shall be made every time the payment of tax is made.

7. Manner of delivery of declaration :- The declaration shall be delivered either by hand delivery or sent by registered post to the Taxation Authority within whose jurisdiction ²[the registered owner or person having possession or control of the motor vehicle has his place of residence or business]. It shall be sent along with (a) the amount of tax due for the period specified in the declaration of the cheque, the demand-draft, the money order receipt or as the case may be, the treasury chalan in respect of such amount, (b) the certificate of taxation, if any, issued in respect of the motor vehicle, and (c) a valid certificate of insurance in respect of the vehicle.

8. Period within which declaration is to be made :- The declaration shall be delivered. -

(i) where a motor vehicle is brought for registration, ²[within a day on which the vehicle is registered];

(ii) where the use of the vehicle was discontinued and the discontinuance duly intimated before the vehicle is again brought into use;

³[(iii)] where the tax has been paid, within ten days from the date of the expiry of the period for which the tax has been paid, in the case of motor vehicles falling under sub-clause I, II and VII of clause A and clause B and C in the First Schedule to the Act, and within twenty days from the said date, in the case of motor vehicle falling under sub-clauses III, IV, V, VI and VIII of the said clause A] and those falling under the Second Schedule to the Act;]

(iv) in other cases, within seven days of the date from which the vehicle is liable to be taxed or on demand by the Taxation Authority whichever is earlier;

⁴[Provided that, the tax payable pursuant to section 4A Shall be paid within the period under clause (iii) on the expiry of the period for which the tax was already paid before the commencement of the Maharashtra Motor Vehicles Tax (Amendment) Act, 1972 (Mah. XXXVII of 1972).]

1. Sub. by G.N MTA 1985(1) TRA-3, dated 25.09.86, M.G.G. IV-B, p.800

2. Subs. by G.N. of 1.3.1973.

3. Subs. by G.N. of 26.3.1980.

4. Sub. by G.N MTA 1985(1) TRA-3, dated 25.09.86, M.G.G. IV-B, p.800

9. Additional declaration – The additional declaration shall be in Form ‘BT’ and shall state the alterations made to the vehicle or the manner in which it is proposed to be used so as to cause it to become a vehicle in respect of which a higher rate of tax is payable. Such declaration shall be delivered, in case of alterations to the vehicle, within 14 days or the making of such alterations and in case of proposed change in the manner of the use of the vehicle before the vehicle is used in that manner to ¹[the appropriate Taxation Authority together with the] certificate of taxation in respect of the motor vehicle and the amount of additional tax payable under section 7 or the cheque, the demand draft, the money order receipt or, as the case may be, treasury chalan, in respect of such amount.

10. Forms of declaration and additional declaration from whom to be obtained - The forms of declaration and additional declaration may be obtained from the office of any Taxation Authority or registering authority.

11. ²[(1)] **Taxation Authority to satisfy itself that declaration or additional declaration is complete** – The Taxation Authority shall satisfy itself that every declaration or additional declaration delivered or sent to it is complete in all respects and that proper amount of tax or additional tax, ³[including additional tax under Rule 11-A)] as the case may be, has been paid, and for this purpose, it may require the registered owner or the person having possession or control of the motor vehicle in respect of which the declaration or additional declaration is made, to produce the motor vehicle before itself or before an Inspector of Motor Vehicles. If the Taxation Authority is satisfied that the correct amount of tax has been paid, ⁴[it shall] ⁵[issue a receipt and a certificate of taxation in Form ‘T’ or, in the case of additional declaration amend suitably the certificate of taxation already issued.]

⁶[(2) The certificate of taxation shall, where the vehicle is used or kept for use in the State, be carried in the motor vehicle at all times and shall be produced for inspection on demand at any reasonable time by any Officer duly empowered in that behalf under the Act] ⁷[11-A **period within which amount of tax payable by reason of enhancement of rate of tax shall be paid**- where the rate of tax in respect of any motor vehicle for any period is increased during the currency of such period, the registered owner or person who is in possession or control of such vehicle shall pay for the unexpired portion of such period since the date on which rate of tax is increased, an additional tax of a sum equal to the difference between the amount of the tax payable for such unexpired portion at the higher rate and the rate at which the tax was paid or is to be paid before the increase in the rate of tax for that portion ⁶[within the period provided in clause (iii) of Rule 8] from the date from which the rate of tax has been increased or such further period as the State Government may, by notification in the Official Gazette specify. On payment of such additional tax, the Taxation Authority shall make an endorsement to that

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1. Added by G.N. of 26.3.1980.
 2. Renumbered. By G.N. of 1.3.1973
 3. Inserted by G.N. of 31.8.1967
 4. Sub. by *ibid.*
 5. Sub. by G.N. of 1.3.1973
 6. Inserted by *ibid.*
 7. Inserted by G.N. of 31.8.1967

effect ¹[in the certificate of taxation and issue a receipt for the additional payment received].

²[11B. **Condition subject to which interest may be remitted under Section 8A** - The Transport Commissioner shall not remit interest wholly or partially unless he is satisfied that the person claiming such remission is not in arrears of any tax for any period. No remission of interest shall be made when the amount of interest applied for remission does not exceed rupees fifty or six per cent of the tax in arrears, whichever is more].

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1. Subs. by G.N. of 1.3.1973.
 2. Ins by G.N. of 26.3.1980.

12. Application for refund under section 9 – ¹[(1) Any person claiming a refund under Section 9 shall submit an application in Form ‘DT’ to the appropriate Taxation Authority stating the grounds on which the refund is claimed]

(2) Every such application shall be accompanied by the certificate of taxation ²[* ***] issued in respect of such vehicle.

¹(3) No application claiming refund shall be entertained if it is made more than six months after the date on which non-use is certified the date of removal of the motor vehicle out of the State, or the date of suspension or cancellation of certificate of registration.]

³[(4) If the Taxation Authority is satisfied that the motor vehicle in respect of which the refund is claimed is permanently removed out of the state or has ceased to exist, it shall grant refund for the whole of the unexpired portion if the period for which the tax was paid.]

13. Certificate of refund – (1) If on receipt of an application under Rule 12 the Taxation Authority, after making such enquiry, if any, as it deem fit, is satisfied that a refund is admissible, it shall calculate the amount of refund due, issue to the applicant a certificate in Form ‘ET’ and return to the applicant the certificate of taxation after making entries thereon of any refund admitted ²[***]

(2) If the Taxation Authority refuses to sanction the full amount of the refund claimed, it shall communicate its reason for doing so in writing to the applicant.

⁴**14. Payment of refund** – Any person, to whom a certificate in Form ‘ET’, has been issued under Rule 13 shall, on presentation of parts II and III of the certificate at the State Bank of India, the Reserve Bank of India or any other bank conducting the cash business of the State Government, within ninety days from the date of its issue or from the date or signification of any subsequent renewal of the certificate by the Taxation Authority, be entitled to have the refund of the sum mentioned therein Part III of the certificate shall be returned by the bank branded with “P Stamp” to the Taxation Authority, after encashment of the certificate of refund

15. Register of refunds. – The Taxation Authority shall maintain a register of refunds of the tax and every amount for which a certificate in Form ‘ET’ has been issued shall be entered in such register. ³[***]

16. Levy of tax, etc. in case of fleet-owner. – In the case of a fleet-owner, the foregoing provisions shall, so far as may be, apply subject to the following modifications, namely :-

⁵(1) The declaration under sub-section (1) of Section 10 shall be made in Form ‘ET’ and shall be accompanied by Form ‘JT’ and proof of payment of tax as required by sub-section (2) of Section 10. It shall be presented to the Taxation Authority in person or sent by registered post on or before the 30th day of April of the year immediately following the year for which such declaration is made.

(2) The certificate of final assessment of tax under sub-section (3) of Section 10 shall be issued in Form ‘KT’ by the Taxation Authority not later than the last week of July in the year in which the declaration is made.]

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1. Subs. by G.N of 1.3.1973.
 2. Deleted, by G.N. of 1.3.1973.
 3. Ins.*ibid.*
 4. Subs. by G.N. of 20.10.1965.
 5. Subs. by G.N. of 1.3.1973.

(3) ¹[* * *]

(4) ¹[* * *]

(5) The amount of additional tax due if any as a result of the final assessment of tax shall be paid by the fleet-owner to the Taxation Authority, within fifteen days from the date of receipt of the certificate of final assessment by him ²[and the amount of additional tax payable under rule 11-A shall be paid by the fleet-owner as provided in that rule.]

(6) (a) In case of excess payment, a certificate for refund of the difference between the amount of tax provisionally paid by the fleet-owner and the amount of tax as finally determined shall be issued by the Taxation Authority to the fleet-owner in Form 'T' within fifteen days from the date of issue of the certificate of final assessment of tax.

(b) A fleet-owner to whom a certificate in Form 'T' has been issued shall, on presentation of the certificate at the local Government treasury, the Reserve Bank of India, the State Bank of India, or any other bank conducting the cash business of the State Government within thirty days from the date of its issue or from the date of signification of any subsequent renewal of the certificate by the Taxation Authority, be entitled to have the refund of the sum mentioned therein.

(c) The Taxation Authority shall maintain a register of refunds and every amount for which a certificate of refund in Form 'T' is issued shall be entered in such register. It shall also make an endorsement of the refund on the certificate of ¹[* * *] assessment issued by it.

(7) Notwithstanding the issue of the certificate of final assessment of tax is subsequently it is found ²[during the relevant year to which the certificate pertains] that on account of-

- (i) use of motor vehicles previously declared as not intended for use, or
- (ii) registration of motor vehicles not specified in the ¹[* * *] declaration, or
- (iii) alterations to motor vehicles not specified in the ¹[* * *] declaration, or
- (iv) any other reason,

The additional amount of tax is due from the fleet-owner, the Taxation Authority shall issue a notice to the fleet-owner giving sufficient details for the additional claim and requiring him either-

- (a) To pay the sum demanded in the notice; or
- (b) To show cause to the satisfaction of the Taxation Authority why he is not liable to pay the same,

Within fifteen days from the date of receipt of such notice. If the fleet-owner fails to pay the sum or to show cause to the satisfaction of the Taxation Authority, the Taxation Authority shall issue notice of demand requiring the fleet-owner to pay the sum within fifteen days from the date of receipt of such notice and the fleet-owner shall liable to pay the additional amount of tax accordingly :

Provided that while assessing the additional amount of tax due, the amount of refund of tax found to be due after the issue of the certificate of final assessment of tax on account of-

1. Deleted by G.N. of 1.3.1973

2. Added by G.N. of 31.8.1967

- (i) non-use of motor vehicles previously declared as intended for use, or
- (ii) not carrying out alterations to motor vehicles specified in the ¹[* * *] declaration, or
- (iii) any other reason,

shall be taken into account and deducted from the additional claim, and if it is found that any refund of tax is due to the fleet-owner it has to be adjusted while recovering the amount of provisional tax for the next financial year.

(8) Every fleet-owner shall maintain a record of his transport vehicle in use in Form 'JT'.

17. Vehicles exempted from tax under section 13 – (1) A registered owner of, or person who has possession or control of, a motor vehicle used or kept for use in the State, claiming exemption from payment of tax under Section 13 shall make an application in Form MT ²[within the period prescribed in Rule 8 for an endorsement in the certificate of taxation to that effect] that the motor vehicle is exempted from payment of tax:

³[Provided that any application made after the expiry of the aforesaid period may, for good and sufficient reasons, be entertained.

(a) by the Regional Transport Officer, where the motor vehicle in respect of which the application is made,-

⁴[(i) is of the description given in sub-section (1) of Section 13;

(i-a) is a tractor used for drawing trailers exclusively from the transport of materials required for agriculture purpose or for the transport agriculture produce from the farm to the place of residence of its owner or to the godowns or to any market place ;]

⁵[(i-b) belongs to the United Nations and is exempted from tax under the United Nations (Privileges and Immunities) Act, 1947, (46 of 1947),

(ii) belongs to the United Nations International Children Emergency Fund, New Delhi, and is given on loan to the Government of Maharashtra for carrying out schemes under the Community Project Programme and registered in the State of Maharashtra.

(iii) belongs to the Government of India or to the Government of Maharashtra

(iv) belongs to the Consular and Diplomatic Officers, or

(v) belongs to the Co-operative for American Relief Everywhere Inc. (CARE) and is either imported or purchased locally and used exclusively in connection with the work of that organisation in State of Maharashtra; and

⁶[(b) by the Regional Transport Officer with the previous approval of the Transport Commissioner in any other case.]

1. Deleted by G.N. of 1.3.1973

2. Ins. by G.N. of 1.3.1973

3. Added by G.N. of 13.10.1978

4. Added by G.N. of 26.3.1980

5. Re-numbered ibid

6. Subs. by G.N. of 13.10.1978

(2) The application shall be signed by the applicant and delivered either by hand delivery or by ¹[registered post to the appropriate Taxation Authority,] and shall be accompanied by the certificates of taxation, if any, and a valid certificate of insurance in respect of the vehicles ²[and, necessary proof for claiming exemption to the satisfaction of the Taxation Authority].

³[(3) If the Taxation Authority is satisfied that the motor vehicles is exempted for any period from payment of the tax, it shall make an entry in the certificate of taxation to that effect (such period being not more than one year at a time), provided always that the use of the motor vehicle for which the exemption is granted or its ownership does not change.]

(4) ⁴[* * *]

(5) ⁴[* * *]

⁵[(4) Nothing contained in this rule shall apply to motor vehicles for which declaration in Form 'FT' has been made under Rule 21.

18. Power to stop motor vehicle – Any police officer in uniform, of and above the rank of a constable, or any officer of the Motor Vehicles Department in uniform of and above the rank of an Assistant Motor Vehicles Inspector, may exercise the powers mentioned in Section 15.

⁶[**18-A. Procedure for seizure and detention of motor vehicles in case of non-payment of tax** – (1) Where an officer authorised by the State Government under Section 12B (hereinafter referred to as 'the authorised officer') has reason to believe that the tax payable in respect of any motor vehicle has remained unpaid for more than thirty days after it has become due, such officer, by an order in Form 'DA' and served on the registered owner or the person in possession or control of such vehicle or its driver, seize the motor vehicle. After such order is made, the authorised officer shall direct that the vehicle be taken to the nearest police station mentioned in such order, for detention. If there be any goods or articles in such vehicle, the authorised officer shall make an inventory of goods or articles found in the vehicle, and ask the person from whom the motor vehicle is seized, to remove the same. If such person fails or refuse to drive the vehicle to the nearest Police Station mentioned in the order, the authorised officer may arrange to have the vehicle driven to the police station. No officer seizing or detaining a motor vehicle shall be responsible for safe custody of any goods or articles therein, and the registered owner or his representative duly authorised by him in writing shall make such arrangement for their safe custody as he deem fit.

(2) If the registered owner of the motor vehicle so seized and detained or his representative duly authorised by him in writing, if present, fails to pay the ⁷[tax and present, if any,] due or to produce necessary proof or payment of ⁷[tax and interest, if any], before the expiry of ten days from the date of the seizure, the taxation authority shall cause the vehicle to be

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1. Added by G.N. of 13.10.1978.
 2. Added by G.N. of 1.3.1973.
 3. Subs. ibid
 4. Deleted b G.N. of 1.3.1973.
 5. Renumbered ibid
 6. Ins. by G.N. of 28.12.1971
 7. Subs. by G.N. of 26.3.1980

further detained till the ¹[tax and interest, if any.] due is paid or proof of payment of the ¹[tax and interest, if any.] due is furnished. Where no such payment is made or proof of payment produced within reasonable period after the expiry of the period aforesaid, the Taxation Authority shall forward a certificate of recovery of the ¹[tax and interest, if any.] as arrears of land revenue to the Collector of the district in which registered owner of the vehicle resides.

(3) If the registered owner of the motor vehicle so seized or detained or his representative duly authorised by him in writing produces before an authorised officer or a Taxation Authority, proof evidencing that the ¹[tax and interest, if any.] due has been paid, the authorised officer or the Taxation Authority, as the case may be, shall issue an order in Form 'DR' to the Officer-in-charge of the Police Station where the vehicle is kept in detention, to release the vehicle.]

¹19. Composition of offences – (1) Where proceedings have been instituted against any person for an offence punishable under clause (a) of sub-section (1) of Section 16, the Taxation Authority in whose jurisdiction the offence has been committed may inform such person in writing that he may compound the alleged offence by paying within three months from the date of institution of such proceedings, the amount of tax and interest, if any due, along with the sum of money by way of composition of such offence computed in accordance with sub-rule (2)

(2) The sum of money payable by way of composition of an offence punishable under clause (a) of sub-section (1) of Section 16 shall be equal to one-twelfth of the annual rate of tax plus 20 per cent thereof:

Provided that where the person by whom such sum is payable has previously been convicted of such offence or has paid any sum by way of composition of such offence and two years have not elapsed since such conviction or payment, as the case may be, then, the sum payable by him shall be equal to two-twelfths of the annual rate of tax plus 15 per cent thereof.]

(3) The amount of penalty recoverable by way of composition of an offence under clause (a) of sub-section (1) of section 16 shall, for each month or part of the month ²[during] which the tax due has not been paid be –

(a) ²[calculated at 4 per cent of the amount of tax in default] the annual rate in respect of the said motor vehicle if the offence is reported voluntarily by or on behalf of the defaulter.

(b) ²[calculated at 8 per cent of the amount of tax in default] calculated at the annual rate in respect of that motor vehicle if the offence is not reported voluntarily by or on behalf of the defaulter:

Provided that the amount of penalty shall in no case exceed –

- (i) twice the amount of tax ²[in default] in respect of the said motor vehicle where the defaulter has previously been convicted of an offence under clause (a) of sub-section (1) of Section 16 or has paid any amount by way of composition in accordance with Section 18 or under any law corresponding thereto in force in any part of the State for a similar offence committed within a period of two years

1. Sub. by G.N. of 26.3.1980.

2. Sub. by G.N. of 1.3.1973.

immediately preceding the date of the alleged offence, and

(ii) the amount of ¹[tax in default] in respect of such motor vehicle in other cases.

¹[Explanation – For the purposes of this rule, the amount of tax in default shall be the amount of tax leviable, and not the amount actually due as a result of short payment.]

2[(3) If on an application made to the Director of Transport by the owner or the person in possession or control of the motor vehicle, the ³[Transport Commissioner] is satisfied, that, -

(i) such person for reasons beyond his control could not remit the tax due within the period prescribed; or

(ii) the penalty payable is disproportionate to the amount of tax due; or

(iii) the remittance of tax is short of the amount of tax due;

he may, for reasons to be recorded in writing, order the reduction or waiver of the penalty calculated under sub-rule (2) to such extent, as may be specified, in the order.]

⁴**[20. Record of interest and of sums paid by way of composition of offence to be maintained** – Every Taxation Authority shall maintain a record of all sums payable as interest under Section 8A and sums payable by way of composition of offence under Rule 19 and of recoveries thereof.]

21. Declaration to be submitted in respect of vehicles brought into State- any person, -

(a) who brings a motor vehicle into the State and kept it for use therein, or

(b) who keeps a motor vehicle outside the State but ordinarily uses such motor vehicle in the State,

1. Added by G.N. of 1.3.1973.

2. In. by G.N. of 28.12.1971.

3. Sub. by G.N. of 1.3.1973.

4. Sub. by G.N. of 26.3.1980.

shall, within seven days of the entry of the motor vehicle into the State or of the commencement of such use, as the case may be, deliver or cause to be delivered to the nearest Taxation Authority a declaration in Form 'FT',

22. 1[* * *]

2[23. Issue of certificate of taxation in case of vehicle brought for use in State –

Where on receipt of declaration in Form 'FT', the Taxation Authority is satisfied that the vehicle in respect of which such declaration is made is exempted from the payment of tax, or that the amount of tax due in respect of such a vehicle has been paid, it shall issue a certificate of taxation and make an endorsement of exemption or tax payment, in the said certificate, and also issue a receipt for the payment received :

Provided that, no certificate of taxation may be issued in respect of a visiting vehicle intended to be used in the State for less than a year from the date of arrival in the State .]

24. 3[* * *]

4[25. Alteration, etc., of receipt or certificate of taxation – (1) No person shall alter, deface, mutilate or add anything to a receipt or certificate of taxation issued under these rules, or carry it on a motor vehicle other than the vehicle for which such receipt or certificate has been issued.

(2) If a certificate of taxation is lost or destroyed, or defaced or has become illegible, the person to whom such certificate has been issued shall immediately apply in Form 'TCD' to the Taxation Authority which issued it, for the grant of a duplicate certificate on receipt of such application, Taxation Authority shall issue a duplicate certificate of taxation clearly stamped "Duplicate" in red ink.

(3) The fee for the issue of a duplicate certificate of taxation shall be ⁵[Twenty rupees].

(4) If the original certificate of taxation reported to be lost or destroyed is found subsequently, it shall be surrendered immediately to the Taxation Authority which issued it, and thereupon, it shall be cancelled by that Authority by an endorsement duly made on it.]

26. Fraction of rupee – For the purpose of calculating the amount of refund due to any person or the amount of penalty ⁶[due from any person, in any other cases where rounding off is not expressly provided under these rules] the fraction of a rupee less than fifty naye paise shall be taken as fifty naye paise and the portion of rupee exceeding fifty naye paise shall be taken as a rupee.

27. Register of receipts of tax – The Taxation Authority shall maintain a register of receipts of the tax.

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1. Deleted by G.N. of 26.3.1980.
 2. Subs. by G.N. of 1.3.1973.
 3. Deleted by ibid.
 4. Subs. ibid
 5. Subs. by G.N. MTA.1088/1/TRA-3, dated 17.11.1988, M.G.G. Pt.IV-B, page 971.
 6. Subs. by G.N. of 1.3.1973.

28. Notice of place and time of business – The Taxation Authority shall give public notice of the places at which, the date on which and the hours between which payment of the tax may be made and application made and heard under the Act.

29. Appeal under Section 14 to Appellate Authority – (1) Any person aggrieved by an order of a Taxation Authority made under the Act may within thirty days from the date of receipt of such order where such person is fleet owner, appeal to the State Government and in any other case, to the ¹[* * *] ²[Transport Commissioner, Maharashtra] (hereinafter in these rules referred to as the “appellate authority”). The Secretary, the Joint Secretary, or a Deputy Secretary to the State Government in the Home Department shall hear such appeals on behalf of the State Government.

(2) An appeal under sub-rule (1) shall be preferred in duplicate in the form of a memorandum setting forth concisely the grounds of objection to the order appealed against and shall be accompanied by a certified copy of that order, and a fee of rupees ³[twenty five] in cash.

4[29-A. Grant of stay in Appeal and Revision – (1) No appellate or revisional authority while entertaining and disposing of the appeal or revision application, shall grant a stay against the order of the Taxation Authority unless, -

- (i) the appellate or revisional authority is satisfied that there is an apparent error in interpretation and application of relevant law resulting in undue hardship to the aggrieved person or party; or
- (ii) the aggrieved person or party agrees to pay tax on the basis of his or its own calculation and give an undertaking together with such guarantee as deemed satisfactory by the appellate or revisional authority, that, he or the party as the case may be, shall pay the tax in accordance with the decision of the appellate or revisional authority.

(2) Where the stay is granted under sub-sec. (1), the appellate or revisional authority shall, as far as possible, dispose of the appeal or application for revision, within a period of six months from the date of grant of such stay].

30. Procedure on appeals – Where an appeal is presented under Rule 29, the appellate authority shall give an intimation thereof to the taxation Authority against the order of which the appeal is preferred and may, after giving an opportunity to the parties concerned to be heard and after making such inquiry as it deems fit, either confirm, modify or set-aside the order of the Taxation Authority.

31. Supply of copies - The appellate authority or the Taxation Authority against the order of which an appeal has been preferred under Rule 29 may give to any person interested in the appeal copies of the memorandum of appeal and of any documents produced therewith on payment of ³[a fee calculated at the rate of rupees ten for the first page and rupees two for each additional page of each document.]

-
- 1. Deleted by G.N. of 1.3.1973.
 - 2. Sub by G.N. of 1.7.1959
 - 3. Sub. by G.N. of 26.3.1980
 - 4. Rule 29A, inserted by G.N.MTA3885/16/TRA-3, dt.12.1.1989, M.G.G., IV-B, p.64.

32. Supply of information regarding payment of tax, etc. – The Taxation Authority may supply information on all or any of the items specified below regarding any motor vehicle registered in the records maintained by it to any intending purchaser of such vehicle on an application made by him and on payment of ¹[a fee of rupees two per vehicle]

- (1) The class and rate of tax payable;
- (2) For what period tax has been paid;
- (3) Whether tax or additional tax has been paid or is due for a particular period;
- (4) Whether non-use of the vehicle has been intimated;
- (5) Whether refund of tax has been claimed or allowed;
- (6) Whether the vehicle is exempted from payment of tax;
- (7) Whether any appeal has been filed under Section 14 of the Act;
- (8) Whether the registered owner has been prosecuted for any offence punishable under the Act.

33. Penalty for contravention of rules – Whosoever contravene any of the provision of rules 6, 7, 8, 9, 16, 17, 21, 2[* * *] and 25 shall, on conviction, be punished with fine which may extend to two hundred rupees, if no penalty is prescribed by the Act for such contravention.

1. Sub. *ibid.*
2. Deleted by G.N. dt.1.3.1973.

¹[FORM 'T'***]
²[FORM 'TCR'***]
(See Rule 4)

**Intimation of Transfer of Ownership of a Motor Vehicle by
Transferor**

To

The Taxation Authority.....

I.....son/daughter/wife(*).....of.....hereby inform you that I have on.....sold motor vehicle bearing number.....the ownership of which stand in my name to.... son/daughter/wife(*)of.....addressand request that the certificate of taxation of the said vehicle may now be transferred in his/her name.

Dated.....1

Signature or thumb
impression of transferor

- Strike out whichever is inapplicable.

FORM 'TCA'
(See Rule 4)

Intimation of Transfer of Ownership of a motor vehicles by Transferee

I, ³.....aged..... son/daughter/wife(*)of⁴of ⁵.....forward herewith the certificate of taxation of motor vehicle bearing No.⁵.....(O) the ownership of which has been transferred to me by ⁶.....and hereby request that the certificate of taxation of the said vehicle may be transferred in my name and that it be amended accordingly.

Dated.....19

Signature or thumb Impression of transferee

1. Deleted by G.N. of 1.3.1973

2. Ins. *ibid*

3. Here enter full name of transferee.

4. Here enter full address of transferee.

5. Here enter registration mark.

6. Here enter name and address of person from whom the vehicle has been transferred

FORM 'TCI'

(See Rule 4)

Communication of transfer of ownership of a motor vehicle in the Taxation Authority from whose area the vehicle has migrated

To

The Taxation Authority.....

The certificate of taxation of motor vehicle bearing No. (1).... standing in the name of..... address..... within your jurisdiction has, with effect from the..... day of.....19..... been transferred to the name of (2) *son/daughter/wife of (3).....

Dated19

Taxation Authority.

- (1) Here enter registration mark.
- (2) Here enter full name of transferee.
- (3) Here enter address of transferee.
- (*) Strike out whichever inapplicable.]

¹[FORM 'NT' ***]

²[FORM NT-A* * *]

³FORM 'AT'
[See Rule 6(1)]

Form of Declaration to be made in respect of a Motor Vehicle used or kept for use in the State

I.....(address).....desire to pay in respect of Motor vehicle No..... the tax due from..... upto ² **.....and tender Rs. by * Treasury chalan No. dated.....on.....Treasury/*Cash/*Cheque/*demand draft/*money order, being the tax due ³[for the period on account of partial exemption from payment of tax granted under Government Notification, Home Department, No..... dated the.....19..... in support of which documentary proof is attached].

(a) I intend/do not intend to use the vehicle solely within the limits of **..... which has*/has not levied a tax on motor vehicles.

*(b) I intend to use the vehicle both within and without the limits of local authorities.

Motor spirit

(c) The fuel used in the vehicle is -----
other than motor spirit.

1. Deleted by G.N. of 26.3.1980.
2. Deleted by G.N. of 1.3.1973
3. Subs. *ibid*

* Strike out whichever inapplicable.

**Here specify name of locality.

- (d) Name of Insurer.
- (e) Insurance Certificate No.
- (f) Date of validity from..... to

Dated _____ signature.

Note:- Under Section 16 of the Maharashtra Motor vehicles Tax Act, 1958, the delivery for the declaration by any person wherein the particulars require by or under the Act are not fully and truly stated render such person liable on first conviction to a fine which shall not be less than a sum equal to ¹ [the tax payable in respect of the vehicle for two quarters] and which may extend to a sum equal to the annual tax payable in respect of the vehicle and in the event of such person having been previously convicted of an offence under that section to a fine which shall not be less than a sum equal to ¹ [the annual tax payable in respect of the vehicle] and which may extend to a sum equal to twice the annual tax payable in respect of the vehicle. Failure to deliver a declaration duly filled in on or before the proper date renders the person concerned liable on first conviction to a fine upto Rs. ²[200] and for each subsequent conviction to a fine up to Rs. ² [400].

Certified that the above mentioned vehicle is liable to tax under Class..... clause.....of the First Schedule to the Maharashtra Motor Vehicles Tax Act, 1958, and that Rs.....is due for the period commencing on.....and ending on.....

³ [To be filled only in case of a motor vehicle which is partially exempted]

Certified that the above mentioned motor vehicle which is ordinarily liable to tax under Class....., Of Clause.....of the First Schedule to the Maharashtra Motor Vehicles Tax Act, 1958 is partially exempted in view of the Government Notification mentioned above and is therefore, liable to tax under Class.....of clause.....of the said Schedule, and that Rs.....is due for the period commencing on.....and ending on.....]

Dated _____

(Signature)
Taxation Authority.

The tax of Rs.....mentioned above has been duly received by me vide receipt No.....dated.....

(Signature)
Cashier

⁴ [***]

² [T.C. completed].

Index card completed.

(Signature)
Taxation Authority

Intimation to the.....⁵ Municipality

-
1. Subs. by G.N. of 26.3.1980
 2. Subs. by 1.3.1973
 3. Ins. by G.N. of 1.3.1973
 4. Deleted by G.N. of 1.3.1973
 5. Here state name of Municipality.

Motor Vehicle No.

Name and address :

Government tax paid Rs.for the period from.....to.....for¹.....

Signature of the applicant

Non-use accepted from.....to.....

FORM 'BT'

[See Rule 9)

***Declaration of alterations to a motor vehicles**

*** Declaration stating the manner in which a motor vehicle is proposed to be used**

Iresiding at.....

* have made the following alterations in

hereby declare that I _____ my motor vehicle

* propose to use

*from

bearing registration mark No. _____ in the following manner :-

*on

thereby making it liable to a higher rate of tax under the Maharashtra Motor Vehicles Tax Act, 1958. ²[* * *]

I tender Rs. in payment of the additional tax due upto..... I also forward herewith the certificate of taxation in respect of the motor vehicle.

* Description of alterations

_____:

* Description of manner of proposed use.

Date

Signature.

²[FORM 'CT']

³[FORM 'TC'

[See Rule 11)

The Certificate of Taxation

Registration mark of the motor vehicle.....

Annual rate of tax.....Taxation Class.....

Quarterly rate of tax.....

_____:

1. Here state area

2. Deleted by G.N. of 1.3.1973

3. Subs. By G.N. of 1.3.1973

* Strike out whichever is in applicable.

Tax Payment

Period for which tax is paid	Amount of Tax paid	Penalty paid. If any,	Date of payment and receipt number
------------------------------	-----------------------	--------------------------	---------------------------------------

Dated

Stamp and Signature of the
Taxation Authority

Refund

Period for which refund Is granted	Amount of refund	Refund order number and date
---------------------------------------	---------------------	---------------------------------

Dated

Stamp and Signature of the
Taxation Authority

***[Note :** For particulars to be mentioned in the intimation of non-use, see rule 5(1) of the Maharashtra Motor Vehicles Tax Rules, 1959.]

¹[FORM 'DT']

[See Rule 12)

Application for refund of tax

I.....residing at.....owner of motor vehicles bearing registration mark.....having paid the tax on the said ²[vehicle] for the period from.....tohereby - claim a refund of the tax in respect of the period from.....onwards, on the following grounds :-

(1).....

(2).....

* Added by G.N. of 26.3.1980.

1. Subs. by G.N. of 28.12.1971.

2. Ins. by G.N, of 1.3.1973

is

A1. ¹(a) The ²[certificate of taxation] in respect of the vehicle -----
¹was

¹herewith

surrendered _____ together with ³[the declaration made under Rule 5] ⁴[* * *]
on.....19

certificate of taxation for endorsement ;

(b) ⁴[* * *]

(c) I am unable to surrender ⁴[* * *] the certificate of taxation for the following reasons beyond my control. namely :-

(1).....

(2).....

will be¹

⁵[The following is the address of the place of garage where the vehicle _____
was

kept in non-use during the entire period for which refund is claimed, namely :-

(1).....

(2).....

2. ¹That the registration of motor vehicle.....(Chassis No.....) was refused on.....

3. ³That the registration of motor vehicle was ³suspended/cancelled on.....and in pursuance of the order thereof, the registration certificate ²[was surrendered on.....and a certificate from the Registering Authority ¹[suspending/cancelling the registration is attached.

4. ¹That the motor vehicle is subject to a lower rate tax on the ground mentioned in sub-section (3) of Section 9.

5. ¹That I have erroneously paid more tax than what was leviable.

B. The following proof for my claim is attached herewith :-

Date :

Signature of Applicant.

⁶FORM 'ET'

[See Rule 13(1), 14 and 15]

(Payable within ninety days from the date of issue or any subsequent renewal)

Certificate of Refund

1. Strike out whichever is inapplicable.
2. Subs. by G.N. of 1.3.1973.
3. Subs. by G.N. of 26.3.1980.
4. Deleted by G.N. of 1.3.1973
5. To be filled in where (a) or (b) or (c) applies.
6. Subs. by G.N. of 20.10.1965

PART I

(For the use of office only)

Book No.....Page No.....

To

- *The Secretary and Treasurer, State Bank of India.
- *The Manager, Reserve Bank of India, Maharashtra.
- * The Manager
- *Bank.

I.....Taxation Authority hereby certify that *Shri/*Shrimati/
 *Kumari.....ofhaving paid on.....the amount of Rs.....as tax on the motor
 vehicle.....bearing Registration Mark No.....for.....is entitled to a refund of
 Rs.....A note of refund has been made in the original document.

Please pay to *Shri/*Shrimati/*Kumari.....rupees.....(in words and figures on
 account of the above refund).

Date-----

Signature of
 Taxation Authority,

Permanent address of the person who has paid tax, should be inserted.

A brief description of the motor vehicle should be inserted if it has not been registered.

¹FORM 'ET'

[See Rule 13(1), 14 and 15]

(Payable within ninety days from the date of issue or any subsequent renewal)

Certificate of Refund

Part II

(For the use of payee only)

Book No.....Page No.....

To

- *The Secretary and Treasurer, State Bank of India.
- *The Manager, Reserve Bank of India, Maharashtra.
- *The Manager.
- *Bank

I.....Taxation Authority hereby certify that *Shri/*Shrimati/*Kumari
ofhaving paid on.....the amount of Rs.....as tax on the motor
 vehicle.....bearing Registration Mark No.....for.....is entitled to a refund of
 Rs.....A note of refund has been made in the original document.

Please pay to *Shri/*Shrimati/*Kumari.....rupees.....(in words and figures on
 account of the above refund).

Date.....

Signature of
 Taxation Authority,

-
1. Subs. by G.N. of 20.10.1965
 2. Strike out whichever is inapplicable.

Permanent address of the person who has paid tax, should be inserted.
A brief description of the motor vehicle should be inserted if it has not been registered.

¹FORM 'ET'

[See Rule 13(1), 14 and 15]

(Payable within ninety days from the date of issue or any subsequent renewal)

Certificate of Refund

Part III

(For the use of bank only)

¹(To be returned to the issuing authority after encashment branded with bank paid stamp)

Book No.....Page No.....

To

*The Secretary and Treasurer, State Bank of India.

*The Manager, Reserve Bank of India, Maharashtra.

*The Manager.

*.....Bank

I.....Taxation Authority hereby certify that *Shri/*Shrimati/*Kumari
.....ofhaving paid on.....the amount of Rs.....as tax on the motor
vehicle.....bearing Registration Mark No.....for.....is entitled to a refund of
Rs.....A note of refund has been made in the original document.

Please pay to *Shri/*Shrimati/*Kumari.....rupees.....(in words and
figures on account of the above refund).

Date

Signature of
Taxation Authority,

Permanent address of the person who has paid tax, should be inserted.
A brief description of the motor vehicle should be inserted if it has not been registered.

FORM 'HT'

²(x x x)

³**[FORM 'IT']**

[See Rule 16(1)]

Form of ⁴[Declaration] to be made by a fleet owner in respect of transport vehicles
used or kept for use in the State.

1. Subs. by G.N. of 20.10.1965.

2. Deleted by G.N. of 1.3.1973.

3. Subs. by G.N. of 28.12.1971.

4. Subs. by G.N. of 1.3.1973.

* Strike out whichever is inapplicable.

I/We hereby ¹[declare] that transport vehicle as per particulars furnished below, owned by me/us have been used in the State in the preceding year ending 31st March 19.....

Registration Mark	Seats/standees assigned to the buses	Registered laden weight assigned to the goods vehicle	² [Carrying capacity of the goods vehicles]	Date of Registration in the current year	If altered _____ Date Nature
1	2	3	3A	4	5

Fuel used	<u>Whether used</u>		Month	Annual	Amount of	Remarks
Motor Spirit	within Municipal limits	Outside Municipal limits	throughout which the vehicle was not used	rate of tax	tax due for the preceding year	
6	7	8	9	10	11	12

I/We hereby agree to pay within the time prescribed the difference of tax that may be due for the year as per the certificate of final assessment that will be issued by the Taxation Authority.

The ³[x x x x] statement of the record of the vehicles used, in Form 'JT' is attached herewith.

Dated.....

Signature of the fleet owner
And designation.]

[FORM 'KT']

⁴[see Rule 16(2)]

Form of certificate of the amount of tax payable by a fleet-owner

I,..... the Taxation Authority, for.....hereby certify on the basis of the declaration

³*

in Form _____ and the record of the motor vehicles use in Form 'IT'

* Strike out whichever is inapplicable.

1. Subs. by G.N. of 1.3.1973.
2. Inserted by G.N. of 26.3.1980
3. Deleted by G.N. of 1.3.1973
4. Subs. by G.N. of 26.3.80.

'JT' forwarded to me by the fleet-owner . . . that the ^{1*} / final. amount of tax payable by him/them for the year ending 19 is Rs (in words)

Place :

Date :

Taxation Authority for

FORM 'LT'

[See Rule 16(6)(a) (b) and (c)]

(Payable within thirty days from the date of issue)

Certificate for Refund of tax to a fleet-owner

To

- *The Treasury Officer,
- *The Secretary and Treasurer, State Bank of India,
- *The Manager, Reserve Bank of India, Maharashtra.
- *The Manager, Bank

I, the Taxation Authority for hereby certify that the fleet-owner having paid on the amount of Rs. as tax on his transport vehicles for the year ending as provisionally determined under sub-section (2) of Section 10 of the Maharashtra Motor Vehicles Act, 1958, and having subsequently been found liable to pay the amount of Rs. only as tax on the vehicles for the said year, as finally determined under ²[sub-section(3)] of that section (vide certificate of final assessment of tax issued by me on) is entitled to a refund of Rs. on account of the difference due.

A note of refund has been made on the original document.

Please pay to Rs words and figures. on account of the refund aforesaid.

Place :

Date :

Taxation Authority for

.....

* Strike out whichever is inapplicable

1. Subs. by G.N. of 26.3.80.

2. Subs. ibid

[FORM 'JT']

[see Rule 16(8)]

**Statement regarding transport vehicles in use to be
maintained by a fleet owner**

Division.....

Depot/Unit.....

Registered Mark No. Of motor Vehicle	Type of motor vehicle (whether stage car- riage, contract car- riage, goods vehicle or other transport vehicle)	<u>Whether used on any day in the month of</u>												Place of garage if under non-use	If removed to another Depot or Unit, how when and where it was removed	Remark
		Months														
		April	May	June	July	Sep.	Oct.	Nov.	Dec.	Jan.	Feb.	March				

Countersignature of the fleet-owner, with designation.

Dated.....

Signature of the Officer-in-charge of the Depot/Unit.

Date.....

FORM 'MT'

(See Rule 17(1))

Form of application for ¹[claiming exemption from payment of tax on] a motor vehicle used or kept for use in the State 2[* * *]

(To be filled in by the applicant)

I (address) the registered owner / person in possession or control of motor vehicle No. run on motor spirit/fuel other than motor spirit and covered by certificate of insurance No issued by (name of insurer) for the period commencing on and ending on which is exempted from payment of tax under sub-section (1) of Section 13 of the Maharashtra Motor Vehicles Tax Act, 1958, under Notification, Home Department, No dated 1958, apply for ¹[exemption] from the payment of tax for the period ¹[from to]. I attach herewith documentary proof in support of my claim for exemption.]

2. (The certificate of taxation and) (the certificate of insurance) in respect of the vehicle referred to above (are)/(is) enclosed as required by the provisions of Rule 17 of the Maharashtra Motor Vehicles Tax Rules, 1959,

Date :

³The above Motor Vehicle No is exempted from payment of tax for the period commencing on and ending on

(Signature)
Taxation Authority.

⁴[FORM 'DA']

[See Rule 18-A(1)]

Order of seizure and detention of motor vehicle

Where as tax under the Maharashtra Motor Vehicles Tax Act, 1958 is due in respect of the motor vehicle bearing registration mark for the period from to amounting to Rs.

And whereas, the said tax has not been paid as required by Section 6 of the said Act, for more than thirty days after it become due;

And whereas the tax due continues to remain unpaid;

Now, therefore, in exercise of the powers conferred on me under Section 12-B of the said Act, read with Government Notification, Home Department No dated I (enter name and designation) hereby order that the motor *vehicle bearing registration mark No shall be seized. and kept in detention at ⁵[until the tax due and interest, if any due, are paid].

Designation of Officer.

(Seal)

To

.
Copy to the Police Station/Taxation Authority/Director of Transport.

-
- * As per inventory attached.
 - 1. Subs. by G.N. of 1.3.1973.
 - 2. Deleted, ibid.
 - 3. Ins. ibid
 - 4. Forms DA and DR were ins. by G.N. of 28.12.1971.
 - 5. Subs. by G.N. of 26.3.1980

FORM 'DR'

[See Rule 18-A(3)]

Form of order for release of the motor vehicle from detention

Whereas Shri¹ the representative of the registered owner of the Motor Vehicle No. which was detained under the Order of detention No dated; issued by Shri (Designation) and held in custody at your Police Station at has ²(produced before me satisfactory proof of having) paid the tax due ³[* * * together with the interest due] under the Maharashtra Motor Vehicles Tax Act, 1958, as mentioned in the order of detention, it is hereby ordered that the motor vehicle in question shall be forthwith released.

The motor vehicle shall be handed over to the registered owner or his representative duly authorised by him in writing and a receipt of his having received the vehicle as per the inventory drawn up at the time of detention obtained from him together with his signature on it in token of discharge of the same.

Report about the time at which and the date on which, the vehicle was released may be made to the undersigned in due course.

Place :
Time :
Date :

Signature and designation of
the Taxation Authority or
the Authorised Officer.]

To
Officer i.e. Police Station, Village Taluka District
...

Copy forwarded to the owner of the vehicle or his authorised representative, for information.

⁴[FORM 'FT']

[See Rules 21 and 23]

⁵[I, residing (temporarily) at (permanently) at hereby declare that I have brought the undermentioned motor vehicle into the State of Maharashtra on and that I intend to keep it in the State upto for use solely * within the limits of the local authority, viz (here mention the name of the local authority) which has levied a tax on the motor vehicle/*both within the limits of the local authority, viz. (here mention the name of the local authority) and outside those limits.

- (1) Class of motor vehicle
- (2) Registration Mark
- (3) Maker's name
- (4) Type of the body
- (5) Number of chassis
- (6) Number of engine
- (7) Unladen weight

-
- 1. Deleted if not required i.e., when the registered owner himself, is present.
 - 2. Deleted if the tax is paid to clear the arrears as a result of detention.
 - 3. Subs. by G.N. of 1.3.1973
 - 4. Subs. by G.N. of 26.3.1980
 - * Strike out whichever is inapplicable.

- (8) Whether used for carriage of persons or goods.
- (9) If used for carriage of persons –
- (a) Whether plying for hire
 - (b) Carrying capacity
 - (i) Seated (including driver) -----
 - (ii) Standees
- Total -----
- (10) If used for carriage of goods –
- (a) Whether a private goods vehicle or a public goods vehicle.
 - (b) Registered laden weight
 - (c) Carrying capacity, i.e., the difference between the registered laden weight and the unladen weight.
- (11) (a) Date on which the motor vehicle was last brought into the State of Maharashtra, and
 (b) Date on which it was last removed from the State of Maharashtra.
- (12) The fuel used in the vehicle
- (13) Name of insurer
- (14) Insurance Certificate No.
- (15) Date of validity of insurance Certificate.

From to

I tender herewith Rs. by *Cash/*Cheque/*Demand Draft/*Money Order/*Treasury Chalan being the tax due in respect of the vehicle described above.

The said vehicle is exempted from payment of tax by Government Notification, Home Department, No. dated the for the period ending by virtue of having paid the tax for the said period in the State of

Dated the

Signature of the declarant.

Note :- Under Section 16 of the Maharashtra Motor Vehicles Tax Act, 1958, where any person delivers a declaration wherein the particulars required by or under the Act are not fully and truly stated, he is liable, on first conviction, to be punished with a fine which shall not be less than a sum equal to the tax payable in respect of the vehicle for two quarters and which may extend to a sum equal to the annual tax payable in respect of the vehicle, and in the event of such person having been previously convicted of an offence under that section, with a fine which shall not be less than a sum equal to the annual tax payable in respect of the vehicle and which may extend to a sum equal to twice the annual tax payable in respect of the vehicle. Failure to deliver a declaration duly filled in on or before the proper date renders the person concerned liable, on first conviction, to be punished with a fine which may extend to two hundred rupees and in the event of such person having been previously convicted of the same offence, with fine which may extend to four hundred rupees]

Certified that the above mentioned vehicle is liable to tax under class of clause of the First Schedule to the Maharashtra Motor Vehicles Tax Act, 1958, and that Rs is due for the period commencing on and ending on

Date

(Signature)

Taxation Authority.

The tax of Rs mentioned above has been duly received by me vide receipt No.
.. dated

(Signature)

Cashier.

(To be filled in case of motor vehicle exempted from payment of tax under above
Government Notification)

The above motor vehicle has been exempted from payment of tax for the period from
.. to

(Signature)

Taxation Authority.

Dated.
Certificate of
Taxation completed,
Index Card completed

(Signature)

Taxation Authority.

¹Municipality

Motor Vehicle No.

Name and address Government tax paid Rs. for the period from to
. for² Non-use accepted from to

Signature of the Applicant.

³[FORM 'TCD']

(See Rule 25)

**Intimation of Loss*/Destruction of Certificate of *Taxation and application for issue of a
duplicate Certificate of Taxation in place of any Certificate *Loss/Destroyed/Torn/Defaced**

To,

The Taxation Authority,

The certificate of taxation of my motor vehicle the registration mark of which is has
been * lost / destroyed / torn / defaced in the following circumstances :-

I hereby declare that to my knowledge the certificate of registration of the vehicle has not
been either suspended or cancelled under any of the provisions of the Motor Vehicles Act, 1939 or
rules made thereunder and I herewith deposit 4[the fee of rupees Tem] and apply for the issue of a
duplicate certificate of taxation.

Signature or thumb impression of applicant.

Full Name and Address of the applicant.

Dated 19]

First Schedule

⁵* * *

FORM 'GT'

⁵* * *

Second Schedule

⁵* * *

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1. Here state name of Municipality
 2. Here state area.
 3. Inserted by G.N. 1.3.1973
 4. Subs. by G.N. of 26.3.1980
 5. Deleted by G.N. of 1.3.1973
- * Strike out whichever is inapplicable