

THE UTTARAKHAND MOTOR VEHICLES TAXATION REFORMS RULES, 2003

(Amendment incorporated 1st, 2nd, 3rd, 4th, 5th [Year 2014] and of the year 2022)

1.Short title and commencement- (i) These rules may be called "The Uttarakhand Motor Vehicles Taxation Reforms Rules, 2003.

(ii) They shall come into force with effect from the date of their publication in the official gazette:

2.Definitions- (1) In these rules unless there is anything repugnant in the subject or context,

(a) "Act" means the Uttarakhand Motor Vehicles Taxation Reforms Act, 2003;

(b) "Additional Tax payment certificate" means a certificate issued by the Taxation Officer bearing details of the payment of additional tax under Section 5 or Section 6;

(c) "Form" means a Form appended to these rules;

¹[(d) "Local Authority" means Municipal Corporation, Municipality, Zilla Panchayat, Cant Board, Town Area, Committee and Notified Area Committee.

(e) "Payment certificate" means a certificate to be issued by the Taxation Officer bearing details of payment of tax under section 4.

(f) "Section" means a section of the Act.]

(g) "Schedule means a schedule appended to these rules.

(2) Words and expressions used in the Act not defined in these rules shall have the meaning assigned to them in the Act.

²[**3. Taxation Officer-**Regional Transport Officer, Assistant Regional Transport Officer or Transport Tax Officer working in Uttarakhand and as specified in the Uttarakhand Motor Vehicles Rules, 2011 or otherwise shall be the Taxation Officer within the local limits of their respective sub region or region.]

4. Authorities and manner for classifying routes- ³[omitted.....]

5. Considerations to be applied in classifying routes- ³[omitted.....]

¹[**6. Supply of Forms-**Copies of Forms prescribed by these rules may be obtained on payment of a fee of rupees ten for each copy to the Taxation Officer or can be obtained by self downloading from the website of the department if available, or the prescribed Performa can be used in a self typed form.]

7.Presentation of declaration- (1) Every person who either on the commencement of the Act or thereafter, on becoming possessed of a motor vehicle which becomes liable to tax shall within fifteen days of such vehicle becoming so liable, complete, sign and deliver to the

¹ As amended vide Not. No. 1009/IX-1/2012/323/2006, dated November 29, 2012

² As amended vide Not. No. 360/IX-1/2022-106/2012, dated November 19, 2022

³ As omitted vide Not. No. 1009/IX-1/2012/323/2006, dated November 29, 2012

Taxation Officer the declaration in Form A.

(2) A separate declaration shall be made in respect of every motor vehicle.

8.⁴[Additional declaration:- (1) Every person who becomes liable to payment of enhanced tax under section 14 shall, within 15 days of becoming so liable complete sign and deliver to the Taxation Officer an additional declaration in form 'B'.

(2) Along with every additional declaration there shall be presented to the taxation officer the original certificate of registration issued in respect of the motor vehicle.]

9.⁵[Method of payment of tax:- (1) The tax may either be paid in cash to the Taxation Officer or deposited in any treasury of the concerned district through treasury challan under the head "0041- Vehicle tax- 102 receipts under the State Motor Vehicles Taxation Acts 01- Gross" by the owner or operator of the motor vehicle and the receipt or the treasury challan, as the case may be, evidencing such payment shall be furnished to the Taxation Officer.

Provided that the tax or the other fees payable under this act may be paid online through e-payment either by net banking or debit card or credit card through the banks authorized by the State Government for this purpose

(2) The procedure for online payment of the tax or the other fees shall be laid down by the Transport Commissioner in consultation with the Director Treasury, National Informatics Center (NIC), Reserve Bank of India and the concerned authorized bank.

(3) The State Government may by notification appoint any such date on or after which the tax or the other fees shall be paid only by e-payment. In respect of the vehicles registered in the state or the vehicles coming from outside the state.

(4) Every person who is required to make a declaration under rule 7 or additional declaration under rule 8 shall pay the tax due on the motor vehicle at the time presenting the declaration in respect thereof and thereafter shall pay it time to time at the specified period.]

9-A. Where any vehicle seized or detained under Section 22 is to be sold by auction, shall be auctioned as per procedure laid down below-

⁵[(a) Such officer who is authorized under rule 25 of this rules and who seizes or detains a vehicle shall send a requisition for auction to the Transport Commissioner containing full description of the vehicle alongwith the photographs taken from all the dimensions or copy of its video graphy and also the date and place of the seizer including the amount due to the vehicle and proposed minimum costs. Before sending the requisition a notice by registered post shall be sent to the owner of the vehicle in Form 'c' a copy of which shall also be sent to financier, if any for information and necessary action. Whereupon the Transport Commissioner shall direct the chairman of the committee constituted under clause (b) to initiate and complete the proceedings of auction in the manner prescribed under clauses (c) to (e).]

(b) ⁶[The vehicle shall be auctioned by a Committee consisting of the following:-

(i) The Senior most Regional Transport Officer of the Region.....(Chairperson)

⁴ As amended vide Not. No. 1009/IX-1/2012/323/2006, dated November 29, 2012

⁵ As amended vide Not. No. 1009/IX-1/2012/323/2006, dated November 29, 2012

⁶ As amended vide Not. No. 360/IX-1/2022-106/2012, dated November 19, 2022

(ii) **Regional Transport Officer (Enforcement) of the concerned Region-----
(Member)**

(iii) **Assistant Regional Officer Transport (Administration)/Enforcement) of the
concerned Region/SubRegion--(Member Secretary)**

(iv) **Regional Inspector (Technical) working in a Region nominated by chairperson
of the auction committee------(Member)**

Explanation:-

(1) **Senior most Regional Transport Officer shall be the chair person of auction
committee.**

(2) **In the offices where both the Assistant Regional Transport Officer
(Enforcement)/(Administration) shall be posted, there shall be Assistant
Regional Transport Officer (Enforcement) and in the offices where Assistant
Regional Transport Officer (Enforcement) shall not be posted the Assistant
Regional transport Officer (Administration) shall be the ex-officio Member
Secretary.]**

(c) ⁷[At least twenty one days notice shall be given for the auction. The auction shall be advertised by the Chairman by publication of the notice of auction in at least two newspapers having wide circulation in concerned area. The notice of auction shall also be prominently displayed at the place of auction.]

(d) The Committee shall evaluate a minimum price of the vehicle and shall take the approval from Transport Commissioner.

(e) The conditions the auction shall be as given below-

⁷[(1) The persons who have deposited following earnest money shall be entitled to bid in the auction:

(a) for Light Motor Vehicle	Rs. 2,000
(b) for Medium Motor Vehicle	Rs. 5,000
(c) for Heavy Motor Vehicle	Rs. 10,000

(2) The vehicles shall be made on the principle of "at present state of the vehicle" at the time of auction.

(3) The committee shall be empowered either to accept or to reject any bid. The final approval of the bid shall be subject to approval of Transport Commissioner.

(4) The highest bidder approved whose bid has been accepted tentatively by the auction committee shall have to deposit immediately 20 percent of the approved bid amount. The remaining bid amount shall be deposited after its final approval and then after the vehicle shall be handed over to the accepted bidder.

(5) If the highest bidder fails to deposit the 20 percent bid amount immediately after the interim approval from the committee, this bid shall automatically be void and the earnest money deposited by the bidder shall be forfeited in favour of the government..

(6) If the bid amount is not finally approved by the Transport Commissioner, the earnest money deposited by the bidder along with any other amount shall be refunded without

⁷ As amended vide Not. No. 1009/IX-1/2012/323/2006, dated November 29, 2012

interest to the said bidder.

(7) If the bidder fails to take the possession of the vehicle within one week of receiving of the final approval of the bid, the bid shall automatically be cancelled. In such condition the earnest money deposited by the bidder shall be forfeited in favour of government. The expenditures amount shall be deducted from the 20 percent deposited amount and the remaining amount shall be refunded to the bidder without interest within one month from the date of receiving of final approval of the bid.

(8) The earnest money deposited shall be refunded to the rest bidders within three office working days from the date of auction.

⁸[(9) The auction purchaser shall have to deposit value-added tax on the price, in addition to bid money.]

(10) After deducting the expenditure incurred towards the auction the remaining amount shall be adjusted towards the due taxes and penalty determine or imposed on the vehicle. The balance, if any, amount after such adjustments, shall be paid to the owner from whom the vehicle was impounded.

(11) In case the dues towards the taxes and penalty along with the expenditure of the auction is not fully realized from the auction value of the vehicle, the remaining dues shall be realized as arrear towards land revenue through the District Magistrate.

⁸[(12) The amount adjusted towards any tax or penalty shall be deposited in treasury in the name of the owner the vehicle, or as the case may be the person from whom the vehicle is seized and the certificate of deposit shall be sent to the concerned taxation officer.]

(13) If a bid approved by the Transport Commissioner is cancelled on the grounds that the approved bidder has failed to deposit the accepted bid amount within a prescribed period, another auction shall be made as per rules prescribed herein.

(14) (a) If the order of seizure or detainment of vehicle is cancelled, on the ground that the vehicle owner has deposited all the due taxes, Additional taxes and penalty amount, by the competent authority, after the start but before the completion of auction procedure, the vehicle shall be returned to the owner or to the person from whom the vehicle was seized.

(b) If the order of seizure or detainment of vehicle is cancelled, on the ground that the vehicle owner has deposited all the due taxes, Additional taxes and penalty amount, by the competent authority, after the start and the auction procedure has been completed, the amount received from the auction shall be given to the owner of the vehicle after deducting the expenditure incurred towards the auction procedure and without any interest whatsoever.

(15) If the owner or the operator of the vehicle deposits all the dues along with the expenditure incurred towards the auction procedure prior to the start of auction, the auction committee shall suspend the auction and shall cancel the same on obtaining the approval of the Transport Commissioner.

(16) If a vehicle that is detained under section 22 on non-payments of taxes shall also completed the age limit as prescribed under various rules.

(a) Such vehicle shall be auctioned on the condition that the approved bidder shall obtain a no objection certificate for its operation outside Uttarakhand state. If in future such vehicle is found plying in Uttarakhand the registration number shall be cancelled as per the due procedure.

(b) If the sale by auction of such a vehicle which has completed the age limit is not

⁸ As amended vide Not. No. 1009/IX-1/2012/323/2006, dated November 29, 2012

possible the vehicle shall be auctioned as scrap after the cancellation of its Registration Number.

10. Change of residence or place of business- If the owner of a motor vehicle ceases to reside or have his place of business at the address recorded with the Taxation Officer, he shall within 30 days of so doing, intimate his new address to the Taxation Officer or if the new address is outside the jurisdiction of that Taxation Officer to the Taxation Officer of the place to which he has subsequently moved and shall at the same time forward the certificate of registration to the Taxation Officer concerned in order that the new address may be entered therein. Such Taxation Officer shall also communicate the altered address to the Taxation Officer of the place where the owner last resided.

11. Production of motor vehicle before Taxation Officer- For the purpose of assessing the tax, the Taxation Officer may require the owner of a motor vehicle to produce the motor vehicle before him for inspection.

⁹**[12. Payment of tax and issue of payment certificate-**(1) Form 'D' duly filled in, shall be presented to the Taxation Officer for payment of tax and issue of payment certificate.

(2) The Taxation Officer shall record the payment of tax and issue a certificate to the owner in Form D-1 or Form D-2 or Form 'D-3' or Form 'D-4' as the case may be.

(3) The Certificates issued by the Taxation Officer shall be kept on the transport vehicle when it is plying and it shall be the duty of the owner or driver, as the case may be, of the transport vehicle to produce such certificates, when demanded, before an authority empowered to do so.

(4) The receipt of payment of tax online through e-payment under rule 9 shall be deemed the payment certificate.]

¹⁰[13. Omitted.....]

¹⁰[14. Omitted.....]

⁹**[15. Issue of Duplicate Certificate-** (1) If any certificate issued under Rule 15 is lost, destroyed, or becomes illegible, the owner of the transport vehicle shall report the fact and apply for a duplicate certificate to the Taxation Officer by whom such certificate was issued.

(2) On receipt of any such application, the Taxation Officer shall on payment, by the applicant of a fee of Rupees fifty, issue a duplicate certificate. Such duplicate certificate shall be marked with the word "DUPLICATE" in ink across it.]

¹⁰[16. Issue of Additional Tax payment certificate- omitted.....]

17. ⁹[Furnishing of time-table:- (1) Every operator of the stage carriage shall within seven days of being possessed of the vehicle furnish to the Taxation Officer in form 'J' a table regulating timings of arrival at departure of his stage carriage, as well as the number of single trips made in a month and such other particulars connected with his business as the taxation officer may, by order, from time to time required.

(2) It shall be the duty of every Regional Transport Officer to ensure that the time table, regarding arrival and departure and number of trips of the stage carriage fixed by the concerned Regional Transport Authority or the State Transport Authority as the case may be.

(3) Every Regional Transport Officer shall ensure that number of daily trips to be operated by a stage carriage in respect of which permit is granted on a existing route or newly formulated route is fixed by Regional Transport Authority or State Transport Authority as the

⁹ As amended vide Not. No. 1009/IX-1/2012/323/2006, dated November 29, 2012

¹⁰ As omitted vide Not. No. 1009/IX-1/2012/323/2006, dated November 29, 2012

case may be, be at the time of grant of permit. The effective date of change in the time table may be considered from the date of its approval in the meeting of the Regional/State Transport Authority, and the tax may be got deposited from the first date of the month in which the date of approval falls.

(4) Where a Transport tax officer-1 is posted shall essentially give a clear report on the proposed time table and where Transport Tax Officer-1 is not posted Assistant Regional Transport Officer (Administration) shall endorse such report.

(5) The log book of the stage carriage required under sub- section 3 of section 17 shall be maintained in form 'J-1'.

(6) Where the Taxation officer is satisfied that any vehicle has covered more distance in any month as specified in the time table, he shall asses a tax for such additional operation and shall recover it as prescribed in the rules.]

18. Notice to owners or operators of Motor Vehicles- (1) The Taxation Officer on receiving information that a person is keeping or operating a motor vehicle, may require him to complete, sign and deliver a declaration in Form 'A' in respect thereof, and may serve upon him at once a special notice in Form 'E'. Such notice may be sent to the person by registered post or may be served personally on him or if the service cannot be effected personally on him, on any adult male member of his family residing with him. If the notice cannot be served in the manner aforesaid, it may be served by affixing it to some conspicuous part of his place of residence or business, or in such other manner as the Taxation Officer may think fit.

(2) Nothing in this rule shall be deemed to absolve any person who keeps or operates a motor vehicle from the obligation imposed upon him by sub-section (1) of Section 13 and Rule 7 in respect of making a declaration in the event of no notice having been served.

¹¹[(3) The Taxation Officer for arrears of tax or penalty shall send a notice under sub-section (3) of section (9) in form 'E-1' to the owner or operator, as the case may be, of the vehicle. The notice shall be served in the manner prescribed under sub rule (1).

(4) If the owner does not deposit the tax due within the period/date given in the demand letter, a recovery letter to him through the District Magistrate to recover it as arrears of land revenue may be issued and a penalty equal to the amount of tax be included therein.]

19. ¹¹[Payment of enhanced tax on account of alteration -(1) Where any motor vehicle in respect of which the tax has been paid is altered in such a manner as to cause the vehicle to become a vehicle in respect of which a higher rate of tax is payable, the owner or the operator thereof shall within seven days of such alteration make a declaration to the Taxation Officer showing the nature of the alteration and details thereof.

(2) The 'tax payable under Section 14 in respect of a vehicle which has been altered so as to make it liable to tax at a higher rate than has been paid, will be calculated as follows:

"The Taxation Officer will assess in accordance with Sections 4 the amount of tax payable on the vehicle so altered for the period commencing on the day on which the vehicle was altered and ending with the last day of the period for which tax became first payable on the date of alteration. He will be liable to pay the tax accrued on account of such alteration from the date of such alteration."

20. Alteration of vehicle making it liable to a lower rate of tax or additional tax- Where a transport vehicle has been altered with due approval of the Registering Authority

¹¹ As amended vide Not. No. 1009/IX-1/2012/323/2006, dated November 29, 2012

under Section 52 of the Motor Vehicles Act, 1988 so as to make it liable to tax or additional tax at a lower rate than the tax or additional tax which has been paid, the owner thereof may make a declaration in Form B and apply for the re-assessment of the tax or additional tax on such vehicle. If the Taxation Officer is satisfied that such vehicle has been altered in such a way as to make it liable to tax or additional tax at a lower rate than the tax or additional tax which has been paid, the Taxation Officer shall, with effect from the date following the date of expiry of the quarter in which the alteration has been made in the said vehicle, assess the said vehicle at the appropriate lower rate and the owner thereof shall thereupon pay with effect, from such date the tax or additional tax so reduced.

21. Refund of Tax or Additional Tax- Refund or adjustment of tax or additional tax shall be allowed in accordance with the provisions of sub-section (1), (3) (5) and (6) of Section (12). If a motor vehicle other than a transport vehicle, in respect whereof one time tax has been paid is transferred permanently to another State in India, it shall be duty of the owner thereof to produce a certificate from the registering authority of the other State to the effect that the vehicle in question has been duly taxed in that other State. The owner while applying for refund of the tax shall also present the certificate of registration of the said vehicle, evidencing thereby the payment of tax in the other State. In case of any doubt, the Taxation Officer may also demand a declaration from the owner in the form of an affidavit to that effect.

22. ¹²[**Procedure in the case of non-use of a vehicle-(1)** When the owner of a motor vehicle has occasion to withdraw his motor vehicle from use for a period of one month or more, in the case of motor vehicle other than transport vehicle the certificate of registration and in case of transport vehicle the certificate of registration tax certificate, fitness certificate and permit, if any, must be surrendered to the Taxation Officer in Form F, otherwise the motor vehicle shall be deemed to have been in use. The vehicle shall not be kept outside in the territorial limit of the Taxation Officer during the period of surrender except with the prior permission of the Taxation Officer on exceptional circumstances.]

¹³[(2) The intimation of non-use shall be accompanied by a cash receipt or print of rupees one hundred, in respect of all type of motor vehicle to be deposited online or in the office of the Taxation Officer and shall be presented by the owner or his duly authorised agent to the Taxation Officer.]

¹²[(3) When the Taxation Officer, after satisfying himself that Form 'F' presented before him is complete, the documents as mentioned in sub-rules (1) are attached and the fee prescribed in sub-rule (2) has been deposited, shall accept the surrender of the documents of the vehicle. The Taxation Officer shall complete Part II of Form 'F' and return it to the claimant after entering the date of surrender in the documents produced with Form 'F'.]

¹³[(4) The Taxation Officer shall not accept the intimation of non use of any vehicle for more than six calendar months, at a time within a calendar year.

Provided that in accordance with the procedure prescribed under these rules, if it is established in respect of any vehicle that the vehicle has been lost, crashed, destroyed, rendered permanently incapable or otherwise ceases to exist for any reason, whatever the surrender of such vehicle may be accepted by the Taxation Officer concerned without the limit of six months.

Provided also that in any special circumstance other than those mentioned in the

¹² As amended vide Not. No. 1009/IX-1/2012/323/2006, dated November 29, 2012

¹³ As amended vide Not. No. 360/IX-1/2022-106/2012, dated November 19, 2022

first proviso, if the owner of the vehicle makes an application with a fee of rupees one hundred within 15 days from the date of expiry of the period of surrender, on being satisfied that even after a period of six months, it is unavoidable to keep the vehicle in surrender, then approval for surrender for a period exceeding six months may be given by officer not below the rank of Deputy Transport Commissioner nominated by Transport Commissioner.

(5) The Taxation Officer shall make entry and sign or approval on each entry in the register or online record maintained in form 'F-1' in the order of acceptance of surrender of documents for non use of the vehicle under sub rule (3).]

¹⁵[(6) A list of vehicles in respect of which the surrender of documents for non-use has been accepted by the Taxation Officer and entries had been made during the calendar months in the aforesaid register shall be prepared in the end of each month and shall be provided to all the Enforcement Officers of sub-region.]

¹⁴[(7) The Taxation Officer may inspect by himself or by any officer authorized by him any motor vehicle which is kept under surrender and whenever the vehicle will be inspected, the report in brief thereof shall be entered in the register or online record referred to sub rule (5).]

¹⁴[(8) The owner of a surrendered vehicle shall not remove it from the place specified by him during the period of surrender without prior permission in writing of the Taxation Officer. The Taxation Officer, after being satisfied on the application made by the owner of the vehicle along with the fee of rupees one hundred, may permit the owner to remove the vehicle from the stipulated place. However, the owner of a vehicle may in unforeseen circumstances such as flood, fire and the like may remove the vehicle but he shall intimate the Taxation Officer of such removal within fourty eight hours.

(9) If any such vehicle remains surrendered for more than six calendar months in a calendar year without extension of the period of grant of surrender, it shall be deemed to have been revoked and the owner of the vehicle shall be liable to tax, irrespective possession of the documents surrendered whether received from the Taxation Officer or not.]

¹⁵[(10) When the owner of such motor vehicle desires to bring his motor vehicle into use again he shall make an application in Form 'F-2' and shall present it to the Taxation Officer along with a fee of one hundred rupees. If the owner of the surrendered vehicle has lost Part II of Form 'F' returned to him under sub-rule (1), he shall intimate with a declaration to that effect. If the period for which the tax has been paid is not expired on the date of such application all the documents which were surrendered, will be returned to the claimant after entering the date of return on the documents and in the surrender register. In other case an application for return of the documents in Form 'F-2' must be accompanied by an application in Form "D" for payment of the due tax, if any, the Taxation Officer will return the documents after payment of tax in the said manner. In the case of a transport vehicle, the Taxation Officer shall ensure before returning the surrendered documents that the fitness and permit of the vehicle, if any are valid, and if it is not so he shall in writing instruct the owner for taking necessary action in order to validate the documents.]

[22-A. For the purpose of section 12(9) if a vehicle meets an accident or is seized under any section in a police Thana under any offence and as result of which the vehicle does not ply on route, the owner of the vehicle shall apply and inform to the taxation officer about such an accident or about such a seizer and detainment of the vehicle in the police thana, within one week

¹⁴ As amended vide Not. No. 360/IX-1/2022-106/2012, dated November 19, 2022

¹⁵ As amended vide Not. No. 1009/IX-1/2012/323/2006, dated November 29, 2012

of such incident along with the certified proofs. . The documents related to the vehicle shall be surrendered by the owner of the vehicle along with the proof of the accident or the seizer of the vehicle after depositing the due tax, additional tax for the quarter/ calendar month whichever applicable. On such application received if it is established on the basis of enquiry conducted as per the procedure decided earlier by the Transport Commissioner, that the concerned vehicle has not being operated for more than 30 days in a calendar month, competent tax officer, as per the limits under section 12(9) of the Act, shall forward his recommendation regarding the usage of transport vehicle for hearing to the competent Officer authorized for the same and shall intimate the same to the Transport Commissioner. The competent officer shall inform about the decision taken on hearing such cases received for hearing, to the Transport Commissioner along with the concerned taxation officer and the applicant. In case where a vehicle that has met an accident is completely damaged, after the documents of such a vehicle has been surrendered in the office, the taxation officer in the presence of a registering authority shall start the procedure to cancel the registration number of such a vehicle. In case of other accident of transport vehicles, the cancellation of the certificate of fitness shall take place as per due procedure and the certificate of fitness shall be issued again only after the release of documents of such vehicle.

(2) For the purpose of sub rule (1) mainly following evidences shall be taken into consideration:

- (a). An affidavit from the owner of the vehicle for non-use.
- (b). The result of magisterial enquiry in case of an accident.
- (c). A police report, which confirms the nonuse of the vehicle and a technical inspection report by a technical person of police or transport department.
- (d). A report of the insurance company regarding the accident of the vehicle along with the copy of compensation order.
- (e). In case of the seizure in police Thana , The copy of the order by which the vehicle is so seized.The copy the release order of such a seized in case it has been released.

(3) (a) The recovery procedure shall be kept in abeyance after the surrender of the original document of such a vehicle that has either met with an accident or seized in a police Thana.

(b) The officer authorized under section 12(9) whom the taxation officer has presented the case of non-usage of the vehicle either due to accident or due to seizer of the vehicle in a police Thana may accept the nonuse of the vehicle on the basis of the evidences sent by taxation officer and for the concerned period the arrears or its part shall be exempted on being declared as not due.

(4) However if it is established that a vehicle was found plying during the period of its nonuse as declared in the application then the exemption shall be cancelled and the tax, additional tax shall become due again for the concerned period and the taxation officer for the purpose shall issue a notice to the owner of the vehicle and shall start the procedure to realize the revenue according to law.]

¹⁶**[22B. Procedure for write-off the tax regarding the non existing vehicles-** When the owner of any vehicle informs the Taxation Officer that his vehicle has been lost, destroyed, rendered permanently incapable of use or transferred permanently out of the State or the Taxation Officer is otherwise satisfied that any vehicle is not in existence, he may after such enquiry and adopting such procedure as may be laid down in the order issued from time to time by the Transport Commissioner, exempt or write off the owner from payment of arrears of tax or penalty which is found on records since the vehicle was lost destroyed or rendered permanently incapable of use or transferred permanently out of the State.

Provided that if such vehicle in respect of which the tax has been written off, is found in

¹⁶ As inserted vide Not. No. 1009/IX-1/2012/323/2006, dated November 29, 2012

existence, the arrears of tax and penalty as the case may be which would have been recoverable in absence of exemption or writing off may be recoverable from said owner of the vehicle.]

23. Method of claiming refund or adjustment-[(1) No claim for refund or adjustment of Tax or additional Tax under Section 12 shall be admitted unless the Taxation Officer is satisfied that the motor vehicle has not been used in this State for a continuous period of not less than one month.]

(2) A person claiming refund or adjustment shall make an application to the Taxation Officer, either personally or by post or through an agent in Part I of Form G. He shall either attach with the application the certificate of registration showing the date of its surrender and return or shall satisfy the Taxation Officer by other proof that the motor vehicle was not or could not have been used in the Uttarakhand during the period in respect of which the refund or adjustment of tax or additional tax is claimed.

[(3) When the refund is claimed under Rule 21 on the ground of transfer of the vehicle to another State, the person claiming refund shall present the application alongwith the evidence to satisfy the Taxation Officer that the motor vehicle was not or could not have been used in the Uttarakhand during the period in respect of which the refund is claimed.

(4) After satisfying himself that the claim is admissible, the Taxation Officer shall issue to the applicant an order in writing for the refund or adjustment of the amount due to the claimant and shall enter the amount, and the date of the order of refund or adjustment and such other particulars, if any, as are specified by the Transport Commissioner, in the register of refund or adjustment.

(5) Every order of refund shall be encashable only at the treasury of the district at which it is issued.

[(6) No application for a refund or adjustment shall be entertained unless it is presented within three months from the date on which the refund or the adjustment as the case may be, became due.

(7) Every order to refund issued under this rule shall, subject to the provisions of sub-rule (8), be deemed to be cancelled unless it is presented for encashment within thirty days of the date of its issue.

(8) The Taxation Officer may, at any time not exceeding three months from the date of issue of an order of refund under sub-rule (4), renew it and the provisions of sub-rule (7) shall then apply to the order of refund as if the date of renewal were the date of issue.

(9) If an order of refund issued under sub-rule (4) or renewed under sub rule (8) is lost or destroyed in transit or otherwise, the person in whose favour such refund order was issued shall, as soon as possible but not later than thirty days from the date of knowledge of such loss or destruction, report the matter to the Taxation Officer by whom it was issued and may apply to him alongwith a certificate of non-payment from the Treasury at which the order of refund was encashable for a duplicate order of refund.

[(10) The Taxation Officer, after having satisfied himself regarding the loss or destruction of the order of refund originally issued by him and its non-payment by the treasury concerned, shall issue a duplicate copy of the order of refund and the provisions of sub-rule (7) shall apply to such order of refund.]

¹⁷**24. Penalty for late payment of tax-** (1) Where the tax in respect of a motor

¹⁷ As amended vide Not. No. 1009/IX-1/2012/323/2006, dated November 29, 2012

vehicle is not paid within the period specified in sub-section (1) of Section 9, a penalty at the rate of five per cent of the due tax per month or part thereof, shall be payable:

Provided that where on account of any natural calamity, riot, fire, accident, illness or such other reasons, the owner or operator was unable to make payment timely, the Taxation Officer may, after assigning the reason exempt or reduce the penalty up to seventy-five per cent of the penalty imposed under sub-section (3) of Section 9.]

¹⁸[(2) In spite of sub rule (1) if a vehicle registered or indorsed in the permits issued by the competent authority of Uttarakhand has been challaned by an officer of the Transport Department for non payment of tax in such a case the due tax shall be liable along with fifty percent amount of its penalty.]

¹⁹[(3) For vehicle under temporary or permanent permit issued by an authority other than Uttarakhand State if found plying without payment of due taxes in Uttarakhand or a vehicle having entered and found plying in Uttarakhand without permit or private service vehicle whether in Uttarakhand or outside, if found plying as commercial vehicle, the tax and penalty shall be payable under section 10 of the Act.]

25. Officers authorised for the purposes of Sections 16, 22 and 24- The following officers are authorized to exercise powers under section 16, sub-section (1) of section 22 or section 24, namely:-

- (i) Transport Commissioner
- (ii) Additional Transport Commissioner
- (iii) Deputy Transport Commissioner
- (iv) Assistant Transport Commissioner
- (v) Taxation Officer defined in rule 3

26. Compounding Offences- Subject to the provisions of Section 24, the Taxation Officer or any other officer mentioned in Section 25 may compound an offence under the following conditions-

(1) Where the owner or operator was circumstanced in such a situation that it was not reasonably possible for him to have complied with the requirements of the Act or these rules.

(2) Where on account of any natural calamity, riot, fire, accident, illness or such other compelling reason the owner or operator was prevented to such an extent that it was not reasonably possible for him to have complied with the requirements of the Act or these rules.

27. Appeals- (1) Under Section 18 any person aggrieved by an order of the Taxation Officer may, within a period of thirty days from the date of such order, appeal against such order, to the Deputy Transport Commissioner. The appellant shall have to submit the copy of receipt certified by the taxation officer, after depositing the 50 percent of the amount as imposed by the taxation officer whose order is being appealed, before the appellate authority at the time of filling the appeal. The appeal shall be in writing and shall state the grounds on which the appellant disputes the order. The Appellate Authority may, after hearing the appellant and making such enquiry from the Taxation Officer as he may consider necessary, confirm, modify or set aside the order.

(2) The fee for the appeal shall be "[rupees five hundred] which shall be deposited in the office of appellate authority.

(3) The memorandum of appeal shall be presented to the Appellate Authority in triplicate

¹⁸ As amended vide Not. No. 06/IX-1/2014/323/2013, dated January 03, 2014

¹⁹ As amended vide Not. No. 1009/IX-1/2012/323/2006, dated November 29, 2012

by the appellant, and it shall be accompanied by a certified copy of the order appealed against and the receipt of the fee paid under sub-rule (2).

28. Exemption from the payment of the tax- Motor vehicles of the following classes are wholly exempted from the payment of tax under the Act-

(i) Motor Vehicles (other than that used for the carriage of goods or passengers for hire) owned and exclusively used by or on behalf of the Government of India or the Government of any State of India;

(ii) Motor Vehicles (other than that used for the carriage of the goods or passengers for hire) owned and exclusively used by or on behalf of any local authority situated within the Uttarakhand;

(iii) Motor Vehicles intended for use and being exclusively used for extinguishing fire;

(iv) Motor Vehicles known as ambulance intended for use and being exclusively used for conveying patient to, and from, a hospital;

(v) Motor Vehicles owned by the society for the prevention of cruelty to animals and exclusively used for the conveyance of sick-animals;

(vi) Motor Vehicles exempted from taxation under the Auxiliary Force Act, 1920, The Indian Territorial Force Act, 1920, or under any other law for the time being in force;

(vii) ²⁰[.....omitted]

(viii) Motor Vehicles imported into or arriving in Uttarakhand under cover of "trip-tyque" or "cornet-de-passage" for a period not exceeding thirty days after arrival;

(ix) Tractor Trailors used solely for transporting agricultural produce along a road from a farm to a market or a factory;

(x) Motor Vehicles other than transport vehicles constructed or especially adopted for the use of physically handicapped persons where such vehicles are owned and used for private and personal purpose by such persons; and

(xi) ²⁰[.....omitted].

(xii) ²¹[Motor vehicle exclusively used for careering the dead bodies alongwith the mourners.]

29. Partial Exemption from payment of Tax- ²⁰[.....omitted]

30. Entitlement to relief- ²⁰[.....omitted]

31. Manner in which the Fund is to be administered and utilised-(1) The District Magistrate of the district in whose jurisdiction an accident takes place shall, as far as practicable, cause an enquiry to be made through an officer who shall not be below the rank of a Sub-divisional Magistrate with a view to ascertaining the entitlement of persons to relief under sub-rule (1) of rule 30 and make his recommendations regarding allotment of the amount of relief to the Transport Commissioner;

(2) On receipt of the recommendation from the District Magistrate under sub-rule (1), the Transport Commissioner shall allot the amount from the Uttarakhand Road Transport Accidents Relief Fund placing the same on the disposal of the District Magistrate concerned who shall

²⁰ As omitted vide Not. No. 1009/IX-1/2012/323/2006, dated November 29, 2012

²¹ As inserted vide Not. No. 1009/IX-1/2012/323/2006, dated November 29, 2012

thereupon sanction, withdraw and distribute it amongst the persons entitled to such relief.

(3) The District Magistrate shall send to the Transport Commissioner by the fifteenth day of each succeeding month a statement of the accidents having taken place in his jurisdiction in the preceding month and the Transport Commissioner shall send a consolidated monthly statement of the accidents to the Government by the twenty fifth day of every succeeding month.

FORMS

²²**[Form-A**

[See Rule 7]

Declaration by Owner of a Motor Vehicle

Under Section 13

PART-I

(To be completed by the owner of the motor vehicle)

I,residing at.....hereby apply for issue of a payment certificate under Section 13 of the Uttarakhand Motor Vehicles Taxation Reforms Act, 2003 in respect of the motor vehicle described below and for the registration of the said motor vehicle under the Motor Vehicles Act, 1988

1. Full name of owner
Son/daughter/wife/husband of
2. Permanent Address
3. Temporary address (if any)
4. Year of manufacture
5. Engine Number or Motor number in respect of Battery operated vehicle.....
6. Chassis Number.....
7. Category of Vehicle (if Motor Cycle than with gear or without gear).....
8. Type of vehicle:
(a) Non-transport vehicle (Motorcycle/Motor car/Omni/Bus/Tractor trailer/ Institutional bus / Private service vehicle / Construction equipment vehicle/Specially designed vehicle.....
9. Unladen weight
10. Laden weight
11. Seating capacity (including driver).
12. Engine Capacity (c.c.).....
13. Fuel used
14. Type and colour of body.... ..
15. For transport vehicle only:
 - (a) front axle
 - (b) rear axle
 - (c) any other axle
 - (d) tandem axle.....
 - (e) number, description and size of tyre on each axle.....
16. The Motor vehicle is:
 - (a) new vehicle

²² As amended vide Not. No. 1009/IX-1/2012/323/2006, dated November 29, 2012

- (b) ex-army vehicle
- (c) imported vehicle
- (d) migrated from other state
- 17. Validity of insurance
(Enclose certificate)
- 18. In case of exemption in tax, indicate it
(Enclose certificate, if any)
- 19. Validity of permit, if any
(Enclose certificate)

I claim exemption from payment of the tax under rule..... and attach hereto proof of my claim.

I hereby declare that my name, address and other particulars described hereinabove are true.

Date

Signature of applicant

(Cut, which is not applicable)

PART- II

(To be completed by the Taxation Officer)

Certified that the motor vehicle described above is exempted from tax under rule.....and that tax certificate has been issued on dated.....

OR

Certified that according to the above declaration the tax payable on the motor vehicle described therein is Rs.....

Certified also that a sum of Rs.....has been paid as tax in respect of the said vehicle for the period ending and that, subject to the correctness of the above declaration tax certificate has been issued to the applicant on dated

Date.....

Signature of Taxation Officer Region
/Sub-region

PAR-III

(To be completed by the Registering Authority)

Certified also that motor vehicle herein described has been registered under the Motor Vehicle Act, 1988 and rules made thereunder and that a registration certificate valid until..... has been issued and that the registration number of the vehicle has been entered in the certificate of tax.

Registration number of Vehicle.....

Date.....

Signature of Registering Authority
Region/Sub-region

²³[Form-B

(See Rule 8(1) and 20)

Additional Declaration Under Section 13

PART - I

(To be completed by the applicant and to be filled in duplicate
in the case of Transport Vehicle)

I.....do hereby declare that I have made on* ---
the following alterations in my motor vehicle registered number
covered by the registration certificate and certificate of payment of tax/additional tax
attached hereto.

Description of alteration.

Signed

Date

*Here insert date of alteration.

PART - II

(To be completed tax by the Taxation Officer)

Notification under which tax/additional tax was paid previously to alteration of
vehicle.....Amount of tax paid for the
period.....to.....Rs.....

Notification under which tax is payable on the vehicle as
altered.....

Amount of tax payable on alteration from
to.....Rs.....Deduct forcomplete months of
Rs.....per mensem Rs.....

Net amount of tax payable for the period ending..... Rs.....Received
Rs.... as difference of tax for the period endingTax payment -----

Certificate No. _____ issued to applicant.

Registered certificate and Tax payment certificate corrected and completed on

Date.....

Taxation Officer

Region/Sub-region

²³ As inserted vide Not. No. 1009/IX-1/2012/323/2006, dated November 29, 2012

²⁴[Form-C

[See Rule 9-A(a)]

Notice to the owner before Auction of the Seized Vehicle

1. Name of the owner of the vehicle.....

2. Address.....

Your have not paid the due tax of Rspenalty of Rs.....and penalty Rs.....total Rs.....for the period from..... to.....in respect of your Vehicle Numberwhich was seized under sub-section (1) of Section 22 of the Uttarakhand Motor Vehicle Taxation Reforms Act, 2003 on datedat police station.....

Under the provisions of sub-section (3) of Section 22 of aforesaid Act, if the due Tax, and penalty is not paid within the period of forty-five days from the date of seizure of the vehicle, such motor vehicle may be sold by public auction.

Therefore a notice is hereby, sent to you for payment of due amount/production of payment certificate (If already paid) within 15 days from the date of issue of this notice. If the due amount is not paid/payment certificate (if any) is not produced within the above prescribed time, the above mentioned seized vehicle shall be sold by the public auction.

Date

Signature of Taxation Officer ,

Copy to financier (if any) for information and necessary action.

1. Name of the financier.....

2. Address.....

Signature of Taxation Officer ,

Region/sub-region

Date

²⁴ As inserted vide Not. No. 1009/IX-1/2012/323/2006, dated November 29, 2012

²⁵[Form-D

[See Rule 12]

The Uttarakhand Motor Vehicles Taxation Reforms Act, 2003

Application for payment of tax or additional tax

PART - I

(To be completed by the owner of a motor vehicle)

1. I, hereby apply for payment of tax fromto issued by the Regional Transport Officer/Assistant Regional Transport officer under the Uttarakhand Motor Vehicles Taxation Reforms Act, in respect of my motor vehicle registered as No.

2. I attach hereto the registration certificate and certificate in respect of tax issued for the said motor vehicle for perusal and return to me.

Signature of the Owner,

Region/sub-region

Date.....

PART-II

(To be completed by the Taxation Officer)

Certified that a sum of Rs.is due and has been paid as an instalment of tax in respect of Motor Vehicle No.

Signature of the Taxation Officer,

Region/sub-region

Date.....

PART-III

(To be completed by the Taxation Officer in the case of vehicle registered in a region/sub-region other than the region/sub-region wherein the above has been paid)

Office of the Regional/Assistant Regional Transport Officer

Region/Sub-Region.....Letter No.....Date.....

Copy forwarded to the Regional Transport Officer/Assistant Regional Transport Officer..... Region/Sub-region for information and necessary action.

Signature of the Taxation Officer

Region/sub-region

Date

²⁵ As inserted vide Not. No. 1009/IX-1/2012/323/2006, dated November 29, 2012

²⁶[Form-D-1

[See Rule 12]

Tax Payment Certificate (Under Section 4)
(For Monthly Tax Payment)

1. Registration No. of the vehicleModel
2. Date of Registration.....
3. Name of the Owner
4. Address.....
5. Route
6. Length of Route (in Kilometer)
7. Number of Trips in Calendar month
8. Kilometer covered in a month
9. Seating Capacity (Including Driver).....
10. Amount of tax in a calendar month
11. Amount of monthly installment
12. Due Amount if any
13. Details of payment

Year

SI. No.	Name of Calendar Month	Paid of amount (in Rs.)	Receipt No.	Date	Signature of the Taxation Officer
1.	January				
2.	February				
3.	March				
4.	April				
5.	May				
6.	June				
7.	July				
8.	August				
9.	September				
10.	October				
11.	November				
12.	December				

Date

Signature of the Taxation Officer
Region/sub-region

²⁶ As inserted vide Not. No. 1009/IX-1/2012/323/2006, dated November 29, 2012

[See Rule 12]

Tax Payment Certificate (Under Section 4)
(For Quarterly Tax Payment)

1. Registration No. of the vehicleModel
2. Date of Registration.....
3. Name of the Owner
4. Address.....
5. Gross Vehicle Weight.....
6. Un-laden Weight.....
7. Seating Capacity (Including Driver).....
8. Rate of Tax per Quarter Rs.....
Year

SI. No.	Quarters	Paid amount (in Rs.)	Receipt No.	Date	Signature of the Taxation Officer
1.	I Quarter From to(Month)				
2.	II Quarter From to(Month)				
3.	III Quarter From to(Month)				
4.	IV Quarter From to(Month)				

Date

Signature of the Taxation Officer
Region/sub-region

Form-D-3

[See Rule 12]

Tax Payment Certificate (Under Section 4)

(For Yearly Tax Payment)

1. Registration No. of the vehicleModel
2. Date of Registration.....
3. Name of the Owner
4. Address.....
5. Gross Vehicle Weight.....
6. Un-laden Weight.....
7. Seating Capacity (Including Driver).....
8. Rate of Tax per Year Rs.....
Year

SI. No.	Year	Paid amount (in Rs.)	Receipt No.	Date	Signature of the Taxation Officer
1.	Year From to(Month)				
2.	Year From to(Month)				
3.	Year From to(Month)				
4.	Year From to(Month)				

Date

Signature of the Taxation Officer

Region/sub-region

²⁸**Form-D-4**

[See Rule 12]

Tax Payment Certificate (Under Section 4)
(For One time Tax Payment)

1. Registration No. of the vehicleModel
 2. Date of Registration.....
 3. Name of the Owner
 4. Address.....
 5. Gross Vehicle Weight.....
 6. Un-laden Weight.....
 7. Seating Capacity (Including Driver).....
 8. Rate of One Time Tax Rs.....
 9. Paid amount Rs.
- Receipt No. Date

Dated

Signature of the Taxation Officer
Region/sub-region

²⁸ As inserted vide Not. No. 1009/IX-1/2012/323/2006, dated November 29, 2012

Form-E
[See Rule 18]

Notice to Owner of a Motor Vehicle

To,

.....

Address.....

Take notice that you are hereby required to fill up, sign and deliver to the undersigned the form of declaration enclosed in respect of every motor vehicle kept by you for use, and to pay the tax due on every such vehicle before the expiration of 15 days from the date of service of this notice.

Failure to deliver the declaration or to pay the constitutes an offence under Section 10 of the Uttarakhand Motor Vehicles Taxation Reforms Act,

Date20.....

-

²⁹**Form 'E-1'**
Notice in case of dues on Motor Vehicle
[See Rule 18(3)]

1. Name of the Registered Owner
2. Full Address

The due tax of vehicle no.....has not been paid after.....an amount of Rs.....as tax is due under Section 4of the Uttarakhand Motor Vehicles Taxation Reforms Act, 2003 as amended and an amount of Rs..... as penalty is due under sub-section (3) of Section 9 of the aforesaid Act read with Rule 24 of the Uttarakhand Motor Vehicles Taxation Reforms Rules, 2003 as amended.

Therefore, a notice is hereby, sent to you for payment of due amount/production of payment certificate (if already paid) within 15 days from the date of issue of this notice. If the due amount is not paid/payment certificate (if any) is not produced within the above prescribed time, the due amount shall be recovered as arrears of land revenue under the provisions of Section 20 of the aforesaid Act.

Signature of the Taxation Officer
Region/Sub-region

Dated.....

Copy to financier (if any) for information and necessary action.

1. Name of the financier.....
2. Address.....
3. Date.....

Signature of the Taxation Officer
Region/Sub-region

²⁹ As amended vide Not. No. 1009/IX-1/2012/323/2006, dated November 29, 2012

³⁰[FORM-F

[See Rule 22(1)].

Application for surrender of Registration Certificate
and other documents

PART-I

(To be completed by the owner of the Motor Vehicle at the time of surrender)

To,

Taxation Officer

.....

1. Name of Registered Owner (in capital letters)

2. Postal address of the registered owner.....

3. Registration number of the surrendered vehicle.....

4. Tax paid up to.....

5. Expected time of non-use

Date..... to

6. Postal address of the place where vehicle is to be kept during the surrender period.

.....

7. Reasons for non-use of motor vehicle (In detail)

I enclose, herewith, following documents as required under sub-rule (1) of Rule 22 of
Uttarakhand Motor Vehicles Taxation Reforms Rules, 2003:

1. Receipt No.....dated.....of rupees two hundred or
five hundred as the case may be

2. Registration certificate.....

3. Certificate of tax payment.....

4. Certificate of fitness.....

5. Permit (if any).....

I, hereby, declare that I shall not remove the said vehicle from the above mentioned place
without the previous permission of the Taxation Officer except in case of any unforeseen
occurrence like flood, fire or similar other cause and in which case intimation thereof shall be
sent to the Taxation Officer within twenty-four hours of such removal. I also, hereby, declare that
the above statement is correct and true to be best of my knowledge.

Date

Signature of the owner

Place.....

³⁰ As amended vide Not. No. 1009/IX-1/2012/323/2006, dated November 29, 2012

PART-II

Acceptance of Surrender

Serial No. of surrender register Date

Intimation of non-use of vehicle no..... for the period of from
.....to..... is received from Shri
..... in Form-F on dated along with the
following documents:

- 1. Registration certificate
- 2. Certificate of tax payment.....
- 3. Certificate of fitness
- 4. Permit (if any).....

Date.....

Signature of the Taxation Officer,
Region/sub-region

³¹["Form-F-1
[See Rule 22(10)]

Application for return of the surrendered documents

I, hereby apply for return the registration certificate and other documents of my motor vehicle no.....which was surrendered on dated.....

*An application in Form 'D' for payment of the tax is also enclosed herewith

Date

Signature of Applicant

*To be struck out if not necessary.

³²["Form-F-2 [See Rule 22(5)]

Surrender Register

SI.No.	Date of surrender	Registration No.	Type of vehicle	Owner's name and address	Period of surrender
1	2	3	4	5	6

Place where vehicle is kept	Sign. of Taxation Officer	Summary of inspection report	Permission for change of place (if any)	Date of return of documents	Sign. of Taxation Officer
7	8	9	10	11	12

³¹ As amended vide Not. No. 1009/IX-1/2012/323/2006, dated November 29, 2012

³² As amended vide Not. No. 1009/IX-1/2012/323/2006, dated November 29, 2012

Form-G

[See Rule 23(2)]

Application for Refund of Tax

PART-I

(To be completed by the claimant)

I, having paid a tax of Rs.....in respect of my motor vehicle for the period ending.....hereby apply for a refund of the said tax on the ground that the said vehicle was not used in Uttarakhand from.....to

- I attach hereto the certificate of registration in respect of the said vehicle in support of my claim.
- Not necessary when refund is claimed on the ground of transfer of the vehicle from Uttarakhand to another State.

Date.....20.....

.....

Signature of claimant

PART - II.

(To be completed by the Taxation Officer)

Claim for refund arose on.....and was presented on..... Refund admitted for the period commencing.....and endingAmount to be refunded Rs.Refund Voucher No.dated...for Rs. delivered/sent to applicant personally/by post.

Date.....20.....

.....

Signature of claimant

³³[Form-H.... omitted]

³³[Form I omitted]

³⁴[**Form J [See Rule 17(1)]**]

1. Name of the Operator
2. Name of the route for which
permit is granted
3. length of route (in kms.)
4. Number of Single Trips
in a Month
5. Total number of Kms.
covered in a Month
6. Daily Time Table ;

Time of Departure	Station From	Time of Arrival	Station at
.....

.....
Signature of the Operator

³³ As omitted vide Not. No. 1009/IX-1/2012/323/2006, dated November 29, 2012

³⁴ As amended vide Not. No. 1009/IX-1/2012/323/2006, dated November 29, 2012

³⁵Form J-1
See Rule 17(5)

1. Name of Operator
2. Name of the route for which permit is granted
3. Length of route (in kms)
4. Daily Time Table

Date	Time of departure	Station from	Time of arrival	Station at	Distance covered

Signature of operator

³⁶[Schedule]

³⁵ As amended vide Not. No. 1009/IX-1/2012/323/2006, dated November 29, 2012

³⁶ As omitted vide Not. No. 1009/IX-1/2012/323/2006, dated November 29, 2012