

The Punjab

PASSENGERS AND GOODS TAXATION ACT, 1952

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THE PUNJAB PASSENGERS AND GOODS TAXATION ACT, 1952

(PUNJAB ACT NO. 16 OF 1952)

An Act to provide for levying a tax on passenger and goods carried by road in certain vehicles.

1. **Short title, extent and commencement.** (1) This Act may be called the Punjab Passengers and Goods Taxation Act, 1952.

(2) It shall extent to the whole of the State of Haryana.

(3) It shall come into force on the first day of August, 1952 in the principal territories and on the 24th May, 1957 in the transferred territories.

2. **Definitions.** In this Act, unless there is anything repugnant in the subject or context, -

(a) **“business”** means the business of carrying passengers and goods by motor vehicles;

(b) **“Commissioner”** means the Excise and Taxation Commissioner <Substituted for the word “Punjab” by the Haryana Adaptation of Laws Order, 1968.>[Haryana;]

(c) **“fare”** includes sums payable for a season ticket or in respect of the hire of a contract carriage;

(d) **“goods”** include live-stock, and anything carried by a motor vehicle except living persons, but does not include the personal luggage of passengers traveling in the vehicles when such luggage is not charged for, and the equipment ordinarily used with the vehicle;

(e) **“owner”** means the owner of a motor vehicle used for carrying passengers or goods in or through the territory of the State of Haryana and includes :-

(i) the holder of a permit in respect of such vehicle,

(ii) any person for the time being incharge of such vehicle.

- (iii) any person responsible for the management of the place of business of such owner,
- (iv) Government or a corporation constitute under the Road Transport Corporation Act, 1950]

(f) **“passenger”** means any person traveling in a motor vehicle other than a private and public carrier but shall not include the driver or the conductor or an employee of the owner of the vehicle traveling in the bona fide discharge of his duties in connection with the vehicle ;]

(g) **“prescribed”** means prescribed by rules framed under this Act.

(gg) **“Private Carrier”** means a goods carriage other than a public carrier used for the carriage of goods which are owner’s property or the carriage of which is necessary for the purposes of owner’s business not being a business of providing transport or the vehicle used for any of the following purposes :-

- (a) the delivery or collection by or on behalf of the owner of goods sold, used or let or hire-purchase in the course of any trade or business carried on by him other than the trade or business of providing transport;
- (b) the delivery or collection by or on behalf of the owner of goods which have been or which are to be subjected to a process or treatment in the course of a trade or business carried on by him; or
- (c) the carriage of goods in a transport vehicle by a manufacturer of or agent or dealer in such goods while the vehicle is being used for demonstration purposes;

(ggg) **“Public Carrier”** means a goods carriage transporting or undertaking to transport goods, or any class of goods, for any other person at any time and in any public place for hire or reward, whether in pursuance of the terms of a contract or agreement or otherwise;

(h) **“State”** means the State of <Substituted for the word “Punjab” by the Haryana Adaptation of Laws Order, 1968.>[Haryana].

(hh) **“Tax Collection Point”** means a facility set up at the border of the State or at other places in the State for receiving payment of tax made under the Act.

(i) **“Motor Vehicle”** means a public service vehicles and include public carrier, private carrier or a trailer when attached to any such vehicle, educational institution bus and omnibus used by an employer other than the Government, for carriage of his employees;]

(j) all words and expressions used in this Act but not defined shall have the meanings assigned to them in the [Motor Vehicle Act, 1988 (Central Act 59 of 1988)].

A crane is a motor vehicle. *Poonami v. Thermal Power Project*, AIR 1990 Mad. 372.

3. **Levy of Tax. 2[(1)]** There shall be levied, charged and paid to the State Government a tax at such rate not exceeding sixty per centum of the value of :-

(i) fare of freight, as the case may be, on all passenger and goods carried by a motor vehicle other than a private carrier; and

(ii) freight as calculated on the basis rate fixed for public carriers by the component authority under the <Sub. By H.A. 2 of 1988 w.e.f. 1.4.65.>[Motor Vehicle Act, 1988 (Central Act 59 of 1988)], on all goods carried by a private carrier, as the State Government may by notification, direct the amount of tax being calculated to the nearest multiple of five paise by ignoring two paise or less and counting more than two paise as five paise;

Provided that in case of contract carriages, public carriers and private carriers, the State Government may accept a lump sum in lieu of the tax chargeable on passengers and goods respectively, in the manner prescribed:

Provided further that in case of stage carriages, the State Government may accept a lump sum in lieu of the tax chargeable on passengers and goods, in the manner and subject to such conditions as may be prescribed:

Provided further that :-

- (a) no such tax shall be levied, charged and paid on goods, including minerals and mineral ores, proved to be exported out of the territory of India, whether by one transaction or by a series of transactions;
- (b) in respect of minerals and mineral ores carried to any place within the territory of India, such tax shall be levied, charged and paid at the rate of one twentieth of the value of the freight;
- (c) the rate of tax on all passengers and goods carried by motor vehicles in hilly areas or submountain areas, specified in this behalf by the State Government, by notification, shall be one-sixth of the value of the fare or freight as the case may be.

Explanation. When passengers and goods are carried by a motor vehicle other than a private carrier, and no fare or freight is charged or only token or Concessional fare or freight is charged, the tax shall be levied and paid as if such passengers and goods are carried at the normal rate prevalent on the route or at the rate fixed by the competent authority under the <Sub. by H.A. 27 of 2002, dated 24.12.02.>[Motor Vehicle Act, 1988 (Central Act 59 of 1988)], whichever is higher.

(2) Where any fare or freight charged is a lump sum paid by a person on account of a seasonal ticket or as subscription or contribution for any privilege, right or facility which is combined by a motor vehicle, without any further payment or payment at a reduced rate, the tax shall be levied on the amount of such lump sum or on such amount as appears to the prescribed authority to be fair and equitable having regard to the fare or freight fixed by a competent authority under the (Central Act 59 of 1988).

(3) When Passenger and goods are carried by a motor vehicle on a joint route, the tax shall be payable in respect of the fare or freight for the distance covered within the State at the rate laid down in this section.

Explanation. For the purposes of the Sub-section, “Joint route” mean a route which lies partly in the State of Haryana and Partly in some other State of Union Territory.

4. **Method of collection and payment of tax.** The tax levied on the passenger and goods carried by motor vehicle other than private carriers shall be collected by the owner and tax so collected, and the tax levied on the goods carried by private carriers, shall in either case be paid to the State Government in the prescribed manner, the following proviso shall be added at the end, namely :-

Provided that an officer, not below the rank of an Assistant Excise and Taxation Officer appointed under sub-section (1) of section 7, with the prior approval of the incharge of the district, may allow the owner to pay the amount of tax due in instalments subject to the payment of interest at the rate of two percent per month and if the instalment is not paid within the due date then additional interest not exceeding two percent per month for the period of default shall also be payable by the owner of the vehicle.

Provided that no interest shall be payable on the arrears of tax due on the date of commencement of the Punjab Passengers and Goods Taxation (Haryana Amendment) Act, 2002 if allowed to be paid in instalment.”

5. **Method of Levy. (1)** Save as otherwise provided by this Act, no passenger shall be allowed to travel by the owner in a motor vehicle unless he is issued a ticket in the prescribed form for the journey, denoting that the tax has been paid;

Provided that if a journey begins outside the State, the tax shall be- come chargeable on entry within the State, in the prescribed manner.

[(2) Save as otherwise provided by this Act, no goods shall be allowed to be carried in a –

(a) Motor vehicle other than a private carrier unless the person in-charge of the vehicle or a passenger, as the case may be, has in his possession a receipt in the prescribed form issued by the owner, showing the freight charged;

(b) Private carrier unless the person incharge of the vehicle has in his possession a declaration in the prescribed in the prescribed form issued by the owner, and denoting that the tax due under this Act has been paid.]

(5A) Special provisions relating to deduction of tax at source in certain cases. –

(1) The State Government may having regard to the effective recovery of tax, require any person including company/firm, call center, institution or organization, who has contracted any bus having seating capacity of more than twelve persons excluding the driver, for the purpose of carrying their employees/persons in or through the State of Haryana, to deduct the amount of tax payable under this Act by the owner of the bus in respect of the contracted operations, from the payment, whether by cash, adjustment, credit to the account, recovery of dues or in any other manner, being made by him to the owner. The State Government may further require such person to keep such accounts and submit such returns at such intervals as may be prescribed to the prescribed authority.

(2) Any tax deducted under sub-section (1) shall be paid to the State Government in such manner and within such times as may be prescribed.

(3) The person making any deduction of tax under sub-section (1) and paying to the State Government shall issue a certificate of tax deduction to the owner in such form as may be prescribed.

(4) Any tax deducted under sub-section (1) and paid to the State Government shall, on production of the certificate of tax deduction issued under sub-section (3) by the owner, be deemed to be tax paid by the owner for the relevant period and shall be given credit in his assessment accordingly.

(5) If any person contravenes the provisions of sub-section (1) or sub-section (2) or sub-section (3), the prescribed authority may, by an order in writing, direct such person to pay, in addition to the sum deducted, if any, a penalty not exceeding the amount of tax deductible under sub-section (1):

Provided that no such penalty shall be imposed on any person unless he has been given an opportunity of being heard.

(6) The tax deducted by a person under sub-section (1), remaining unpaid after the due date of payment, shall be recoverable from him as arrears of land revenue.]

6. **Keeping of accounts and submissions of returns.** (1) An owner may be required to keep such accounts and to submit such returns intervals at such authority as may be prescribed.

[(2) OMMITTED*

(3) OMITTED*

(4) If the prescribed authority is satisfied that the tax has not been correctly levied, charged and paid, he may after giving the owner a reasonable opportunity of being heard, proceed to levy the amount of tax due and recover the same.

7. **Taxing Authorities.** (1) For carrying out the purpose of this Act, the Commissioner may be assisted by such other person or persons as the State Government may appoint in this behalf.

(2) The Commissioner, and the person or persons appointed under sub-section (1) shall exercise such powers and perform such duties as may be assigned to them under this Act.

8. **Registration of owner.** No owner of a motor vehicle shall carry passenger or goods in or through the territory of the State of Haryana unless he obtains a registration certificate as hereinafter provided.]

9. **Grant of registration Certificate.** (1) A registration certificate shall be granted in the prescribed manner to any other applying therefore to the prescribed authority <The words “in the district in which his motor vehicle is registered under the Motor Vehicle Act, 1939,” omitted by Punjab Act 6 of 1953.>[* * *] on payment of a fee of <Sub. for the word “one rupee” by H.A. 24 of 1971.>[five rupees].

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

[(3) * * *]

(4) If the prescribed authority is satisfied that any owner is liable to pay tax under the provisions of this Act in respect of any period but who has willfully failed to apply for registration or to pay the tax, <Inserted by Ibid.>[or where such authority has reason to believe that the tax due has not been paid correctly] the said authority may, after giving the owner a reasonable opportunity of being heard, assess the amount of tax, if any, due from the owner, and also direct that the owner shall be prescribed manner by way a penalty, a sum not exceeding <Sub. for the word “one and a half time the amount of tax” by Pb. Act 7 of 1965.>[five times the amount of the tax so assessed].

(5) If any owner, who has been granted a certificate of registration under subsection (1) transfers, discontinues or closes his business, he shall inform the prescribed authority within thirty days of his doing so, and the said authority shall cancel the registration certificate from the date of transfer discontinuance or closing down of the business.

(6) (i) On the death of an owner any person claiming to be the legal representative of the deceased shall inform the prescribed authority of this fact within a period of thirty days.

(ii) The prescribed authority shall thereupon the certificate in the name of the applicant.

(7) When any owner transfers any motor vehicles, the transferee shall be liable to pay tax and penalty, if any, remaining unpaid by the transfer or upto the date of transfer as if the registered owner and the transferee shall not carry passengers and goods in the said vehicle without getting himself registered or getting his registration certificate amended, if he is already registered.

(10) **Exemptions.** The State Government may, be general or special order and subject to specific conditions, if any, exempt any person or class of persons from the

operation of all or any of the provisions of this Act, if in its opinion, such exemption would promote national or public interest.

11. **Supply of time table and table of fares and freight.** An owner shall, in the Prescribed manner, furnish to the prescribed authority a table of fares and freights of public service vehicle and public service vehicles and public carriers a table regulating timings or arrival and departure of motor vehicles and such other particulars connected with the business as the prescribed authority may by order from time to time require.

12. **Arrears of tax to be recovered as arrears of land revenue.** Any arrears of tax or penalty imposed under this Act shall be recoverable as an arrear of land revenue.

13. **Powers of entry and inspection.** (1) The driver of a motor shall cause the vehicle to stop and remain stationary, when required so to do by any prescribed authority in order to enable the said authority to carry out any duty imposed by or under this Act and the said authority may also enter and travel in the motor vehicle for doing so.

(2) A person authorized under sub-section (1) shall wear such uniform or such other distinguishing insignia as may be prescribed, may enter and inspect any place ordinarily used by garaging a vehicle or keeping accounts of his business for the purpose of seeing or verifying whether the provisions of this Act or any rules framed thereunder are being complied with and countersign any documents during the course of such inspection.

[(3) * * *]

(4) All accounts, register, documents and other books of an owner of a motor vehicle shall be at all reasonable times be open to inspection by the Commissioner or any other prescribed authority and the Commissioner or such authority may countersign any or all of such accounts, register, documents and books.

(5) If the Commissioner or the prescribed authority has reason to suspect that any owner of a motor vehicle is attempting to evade payment of the tax under this Act, the Commissioner or such authority may, for reasons to be recorded, seize such accounts registers, documents or other books of such owner as may be necessary, and shall grant

receipt for the same, and shall retain the same only for so long as may be necessary for examination thereof [for the purpose of any proceeding under this Act].

(6) For the purposes of sub-section (4) and (5), the Commissioner or the prescribed authority, as the case may be, may enter any place of business of the owner of a motor vehicle.]

13A. **Impounding of licence, etc.** – (1) The prescribed authority may, if he has reason to believe that the driver or conductor of a motor vehicle has contravened any provision of this Act or the rules or made thereunder or any order or direction made or given thereunder, seize any licence held by such driver or conductor, or any other document relating to the vehicle in their possession, which in the opinion of the prescribed authority will be useful for, or relevant to, any proceeding under section 14A and forward the same to the Excise and Taxation Officer, concerned.

(2) The prescribed authority seizing the licence or other document under sub-section (1) shall give to the person surrendering the same a temporary acknowledgement therefore and such acknowledgement shall have effect, until the licence or other document is returned to the driver or conductor, as the case may be, as if the same had not been seized.

13AA. **Power to detain vehicles** – Any officer authorized under section 13 may, if he has reason to believe that passengers or goods are being carried by a motor vehicle in or through the State of Haryana without payment of tax or penalty, if any, imposed under this Act or where the owner refuses to pay the tax or penalty, if any, or fails to produce any proof regarding the payment thereof, detain the vehicle, and for this purpose take or cause to be taken any steps he may consider proper for the temporary safe custody of the vehicle.

Provided that the vehicle shall be released as soon as the tax or penalty, if any, has been paid.]

13AAA. **Power to call for information from companies/firms and call centers, etc.** –The Commissioner or any other officer not below the rank of Assistant

Excise and Taxation Officer appointed to assist him under sub-section (1) of section 7 may, for carrying out the proposes of this Act, require any person including a company/firm, banking company, call centre, institution, organization or any officer thereof to furnish any information or statistics useful for or relevant to any proceedings under this Act.

14. **Production of tickets.** - A passenger shall upon demand made during the course of or immediately before or after the journey, produce to any prescribed authority the ticket, voucher or document relating to his travel, or to the carriage of his goods. On his failure to do so (he shall be chargeable) with twice the fare as penalty.

14A. **Penalty.** - (1) Whosoever contravenes, or fails to comply with, any or provisions of this Act or the rules made thereunder or any order or direction made of given there under, shall, if no other penalty is provided under this Act for such contravention or failure, be liable to imposition of penalty not exceeding <Sub. for the words “two thousand” by H.A. 10 of 2004 (w.e.f. 1.10.2003).>[five thousand rupees.]

2. An officer [A person] appointed under sub-section (1) of section 6, may after affording to the person concerned a reasonable opportunity of being heard, impose the penalty specified in sub-section (1)].

“14B. **Interest on delayed payment** - Where any tax or penalty is not paid within prescribed time, the owner of the vehicle shall be liable to pay interest at the rate of two percent per month on the amount of tax and penalty remaining unpaid for a period not exceeding three months, and also additional interest upto two percent per month for the period of default exceeding three months :-

Provided that the above provisions shall also not be applicable to the arrears of tax and penalty payable to the date of commencement of the Punjab Passengers and Goods Taxation (Haryana Amendment) Act, 2002:

Provided further that where the recovery of tax or penalty is stayed by the Appellate Authority, High Court or Supreme Court, the amount of such tax or penalty shall be recoverable with interest at the rate of two percent per month on the amount

ultimately found due and such interest shall be payable on such amount from the date the tax and penalty first became due for the whole of the period, the stay of recovery continued.”]

15. **Appeals.** – (1) An appeal shall lie to the appellate authority appointed by the State Government in this behalf, against any original order passed under this Act within sixty days of the passing of such order or within such further period as the appellate authority may, for sufficient cause allow.

(2) Save as provided in section 15, an order passed by the appellant authority shall be final]

16. **Revisions.** - (1) The Commissioner, of his own motion, or on, application made to him in the prescribed manner, may call for the record of any proceedings, which are pending before or have been disposed of by any other authority subordinate to him under this Act for the purpose of satisfying himself as to the legality or propriety of such proceedings or any order made therein and may pass such orders in relation thereto as he may think fit:

Provided that the owner may make such application only within one year from the date of the order required to be revised.

(2) No order shall be made under this section of the next proceeding section without giving an owner any other person interested a reasonable opportunity of being heard.

17. [Omitted] & 18. [Omitted]

19. **Bar of proceedings.** - No prosecution shall lie against any person authorized under this Act for anything done or purporting to have been done in good faith under this Act or the rules made thereunder.

20. **Exclusion of jurisdiction of civil courts.** - No civil court shall have jurisdiction in any matter, which the State Government or any prescribed authority is empowered by this Act or the rules made thereunder to dispose of or take cognizance of,

and regarding the manner in which the State Government or any prescribed authority exercise any powers vested in it or him by or under this Act or the rules made thereunder.

21. **Refunds.** – The prescribed shall, in the prescribed manner, refund to the owner, applying in this behalf, any amount of tax or penalty paid by such owner in excess of the amount due from him under this Act] <Added by H.A. 5 of 1973.>[either by a refund voucher or at the option of the owner, by deduction of such excess from the amount of tax or penalty due in respect of any other period:

Provided that no refund under this section shall be allowed, unless the claim for refund is made within a period of three years from the date on which such claim accrues.]

22. **Power to make rules.** (1) The State Government may make rules, consistent with this Act, for securing the payment of tax and generally for the purposes of carrying into effect the provisions of this Act.

(2) In particular and without prejudice to the generally of the foregoing power, the State Government may make rules :-

(a) prescribing the manner in which and the intervals at which tax shall be paid under section 4;

(aa) prescribing the places where Tax Collection Points will be setup in the State or at the borders of the State.

(b) prescribing the authority or authorities for the purpose of carrying out any function under any of the provisions of this Act;

(c) prescribing the form of tickets and receipts under section 5;

(d) prescribing the manner and payment of tax and penalty assessed and imposed under this Act;

(e) prescribing the manner and table of fares under section 11;

(f) prescribing the manner in which appeals under this Act may be preferred;

- (g) prescribing the manner in which refund under section 21 shall be preferred.
- (h) Prescribing the manner in which refund under section 21 shall be made;
- (i) to provide for any other manner for which rules can be made be prescribed.

Validation. – Notwithstanding anything to the contrary contained in any judgement, decree or order of any court or other authority, any-levy, charge or collection of any amount by way of tax or penalty made or purporting to have been made in respect of motor vehicles under the provisions of the principal Act for the period commencing from the first day of April, 1965 and ending with the publication of the Punjab Passengers and Goods Taxation (Haryana Amendment and Validation) Act, 1987, and any action taken or things done or purporting to have been taken or done in relation to such levy, or charge or collection, shall be deemed to be valid and effective as if such levy, charge or collection has been made or action taken or things done under the principal Act and accordingly. –

- (a) all acts, proceedings or things done or action taken by the State Government or by an officer of the State Government or by any authority or by any authority in connection with the levy, charge or collection of such a tax or penalty shall, for all purposes, be deemed to be, and to have always been done or token in accordance with law;
- (b) no suit or other proceedings shall be maintained or continued in any court or before any authority for the refund of any such tax or penalty so collected; and
- (c) no court or authority shall enforce any decree or order directing the refund of any such tax penalty so collected.]

THE PUNJAB PASSENGERS AND GOODS TAXATION RULES, 1952

CHAPTER 1

Preliminary

1. **Short title.** - These rules may be called the Punjab Passengers and Goods Taxation Rules, 1952.
2. **Definitions.** - In these rules, unless there is anything repugnant in the subject or context. –
 - (a) ‘Act’ means the Punjab Passengers and Goods Taxation Act, 1952;
 - (b) ‘Agent’ means a person authorized in writing by an owner to appear on his behalf before any officer empowered under the act to carry out the purposes of the Act being -
 - (i) a relative of the owner; or
 - (ii) a person in the regular and whole time employ of the owner; or
 - (iii) a person who has been enrolled as a Chartered Accountant in the Register of Accounts maintained by the Union Government under the Auditor’s Certificate Rules, 1932, or has passed an Accountancy examination recognized in this behalf by the State Government; or
 - (iv) A person who possesses a degree in commerce, law, economics or banking including higher auditing conferred by any Indian University incorporated by law for the time being in force or any foreign University duly approved in this behalf by the State Government.
 - (c) [“Assessing Authority” in respect of any owner means the officer incharge of the district or the Excise and Taxation Officer incharge of the circle within whose territorial jurisdiction of the owner’s place of business is situated or an officer not below the rank of an Assistant Excise and Taxation Officer directed by the

Commissioner to exercise the powers of, and perform the duties and functions of, Assessing Authority.”]

Explanation –

Officer incharge means an Officer not below the rank of Excise and Taxation Officer.

- (d) `Assistant Excise and Taxation Officer means the person appointed by that designation by the State Government under section 7 of the Act to assist the Commissioner.
- (dd) “Deputy Excise and Taxation Commissioner” means the person appointed by that designated by the State Government under section 7 of Act, to assist the Commissioner.
- (e) `Excise and Taxation Officer’ means the person appointed by the that Designation by the State Government under section 7 of Act, to assist the Commissioner;
- (f) `form’ means the form appended to these rules;
- (g) `Free luggage allowance’ means the weight of the personal luggage allowed to be carried free of charge, in a stage carriage by a passenger travelling by that carriage;
- (h) `Goods Receipt’ means the receipt prepared by an owner of a motor vehicle in respect of the goods carried or transport by him;
- (hh) “Joint Excise and Taxation Commissioner” means the person appointed by that designation by the state government under section 7 of Act, to assist the Commissioner.
- (i) `Treasury’ means the Government Treasury or Sub-Treasury of a district or tehsil, as the case may be;

- (j) `month' means a calendar month according to the British Calendar;
- (m) place of business' in relation to an owner means the place in the state, where the account of business are kept and if there are more than one such places (hereinafter called the branches), such places as is nominated by him as his head office and if no such nomination is made by him, the branch which is nominated by the commissioner, as the head office.
- (n) `Section' means a section of the Act;
- (p) `Stamp' means the stamp issued by the State Government under rule 9;
- (q) `ticket' means a ticket issued by an owner;
- (r) `year' means a financial year;
- (s) `prescribed authority' means for the purpose of –
 - (i) Section 3, 5A, 6, 9, 11, 12 and 21, the Assessing Authority.
 - (ii) Section 13, 13A and 14, an officer of the Excise and Taxation Department who is not below the rank of Taxation Inspector within his jurisdiction or any officer of any other department of the state Government authorized by the Commissioner in this behalf and within the jurisdiction as specified by the Commissioner”.

CHAPTER II

Registration

3. Application for registration – (1) An application for registration under section 9 shall be –

(a) made by the owner in form PTTI to Assessing Authority of the district concerned within fifteen days of the date of purchase his motor vehicle or the date of incurring the liability to pay the tax under the act, whichever is earlier.

(b) signed by the owner.

(c) Verified in the manner specified in the said form; and

(d) accompanied by a treasury receipt of five rupees.

(2) an owner who has been granted more than one type of permit as specified [in rule 58, of the Haryana Motor Vehicle Rules, 1993], shall make a separate application in respect of each such type of permit.

Statutory Provision : Rule 58 (Forms of permits) of Haryana Motor Vehicles Rules, 1993

4. Grant of certificate of registration :- (1) The Assessing Authority shall after making such enquiry as he thinks fit and of being satisfied that the application has given all the required information correctly and that the application is otherwise in order, register the owner and grant him a certificate of registration in form PTT. 2.

(2) If an owner owns more than one motor vehicle and has more than one place of business, he shall, on application be granted free of charge, a copy of the certificate of registration duly authenticated by the Assessing Authority for each additional place of business and for each motor vehicle covered by the certificate and the owners shall exhibit the same on a conspicuous part of each such place of business as well as on each motor vehicle.

(3) (a) If a certificate of registration, granted under sub-rule (1) or duly authenticated copy thereof granted under sub-rule (2) is lost, the owner shall immediately report the fact to the Assessing Authority and the Assessing Authority, shall, on application made by such owner and accompanied by the treasury receipt of Rs. 1, grant him a duplicate certificate of registration or an authenticated copy thereof, as the case may be.

(b) If the original certificate of registration granted under sub-rule (1) or a duly authenticated copy thereof granted, under sub-rule (2) has become defaced or illegible, the owner shall return to the Assessing Authority with an application for the grant of a duplicate copy of the certificate or an authenticated copy thereof, as the case may be, which shall be granted free of charge.

(c) A duplicate certificate or an authenticated copy thereof granted under this sub-rule shall be clearly marked "Duplicate" in Red ink.

5. Amendment or cancellation of certificate of registration. – (1) if the owner –

(a) sells or otherwise disposes of his business or such business or any part of such business or effects any other change in the ownership, name, style, location, nature or extent of such business, or

(b) discontinues such business, he shall, within thirty days of such disposal, discontinuance or change, submit a report to that effect to the assessing authority, and if the owner is registered under the act, he shall apply in form PTT. 3 to the Assessing Authority for cancellation or amendment of the certificate of registration as the case may be.

(2) (a) When the Assessing Authority received an application in the form PTT 3 under sub-rule (1) for the amendment of certificate of registration, he shall, after making such enquiry, if any, as he thinks fit, make necessary amendment in the certificate of registration.

(b) When the assessing authority receives an application in the form PTT 3. for the cancellation of certificate of registration under sub-rule (1), or is otherwise satisfied that a certificate of registration should be cancelled, he shall after making such enquiry, as he thinks fit, cancel the registration certificate and it shall be deemed to have been cancelled and the liability to pay tax under the act deemed to have ceased with effect from the date specified by the Assessing Authority in this behalf.

CHAPTER III

Table of Fares, Freight and Timings – Issues of tickets and Refunds

6. Supply of table of fares and freight and table of timings of arrival and departure. – (1) Every owner shall furnish to the Assessing Authority with his application under rule 3, and as often as he may be required to do so by it, a correct and complete table showing the actual <Sub. by Hr. Govt. notification No. G.S.R. 61/P.A. 16/52/S. 22/Amd. 71, dated 9.06.1971.>[rates of fare and freight chargeable for the carriage, of transport of passengers and goods fixed under the <Sub. by SONo. 15, dated 14.03.2005 for the word “Motor Vehicle Act, 1939.”>[Motor Vehicle Act, 1988], and the rules made thereunder, and in case of a stage-carriage, a table showing the timings of arrivals and departure of such vehicle, the free luggage allowance admissible to each passenger and the rate of freight per maund chargeable for any luggage in excess of the free luggage allowance.

(2) Any alteration in the rate of freights or in the hours of arrival and departures or in the rate of free luggage allowance as furnished to the Assessing Authority under sub-rule (1) shall be communicated in writing by the owner to the Assessing Authority forthwith.

7. <Sub. by Hr. Govt. notification No. G.S.R. 35/P.A. 16/52/S. 22/Amd. 78, dated 9.06.1978.>[Passenger tickets. - A ticket, for the carriage of passenger and his luggage in excess of the free luggage allowance, shall be in form PTT 4.

Provided that the State Government may generally or in any particular case by order in writing, allow the issue of tickets in any different form and payment of tax in different manner.

(2) The tickets mentioned in sub-rule (i), shall be printed and bound in books of 100 tickets each. Each ticket shall bear a serial number and the number of the ticket in various books be consecutive and in an ascending order. The ticket shall also bear the book number or series number. The last serial number shall go upto one lacs. Thereafter a fresh series shall be got printed under intimation to the Assessing Authority concerned. Where the tickets are issued denomination wise, the serial number, the book number or the series number shall be separate for each such denomination.

(3) The ticket in form PTT-4 shall have a perforation between the foil and the counterfoil, unless a different pattern of tickets is allowed by the State Government under the proviso to sub-rule (1).

(4) The tickets on a joint route shall bear separate serial number and book number or series number for Haryana portion of the journey and shall also bear conspicuously the words "Ticket for journey in Haryana" in English and in Hindi.

(5) A season ticket shall be in form PTT-4-A.]

<Sub. by G.S.R. 35, dated 24.3.78.>[8. Goods receipts. – (1) A receipt for the transport of goods, other than luggage carried by a passenger with him on a motor vehicle, shall be in form PTT-5.

(2) The receipt referred to in sub-rule (1) shall be printed in quadruplicate and bound in books of 100 receipts each. Each receipt should bear a serial number and the number of the receipt in various books should be consecutive and in an ascending order. The serial number shall go up to 20,900. Thereafter a fresh series of books shall be got printed under intimation to the Assessing Authority concerned. The serial number on the books and receipts shall be printed.....

<Inserted by SO No. 15, dated 14.3.2005.>[8A. Places for Tax Collection Points. – (1) Keeping in view the potential and safeguard of Government revenue, Deputy Excise and Taxation Commissioner or District Transport Officer of a District shall send a list of places to the Commissioner where Tax Collection Points are required to be set up.

(2) The Commissioner may, after making such enquiries as he may deem fit, allow the Deputy Excise and Taxation Commissioner or the District Transport Officer, as the case may be, the place(s) where Tax Collection Points could be set up.

(3) Any Tax Collection Point may be removed or shifted from one place to another by the Deputy Excise and Taxation Commissioner or the District Transport Officer of the district with the approval of the Commissioner.’]

9. <Sub. by S.O. No. 1, dated 6.1.2003 for the hearing “Method of Payment of Tax”.>[Rate of Tax and Method of Payment of Tax. – (1) Tax shall be paid in one of the following manner :-

- (i) By stamping the ticket or receipt with an impressed, embossed, engraved or adhesive stamp (not already used) issued by the State Government for the purpose of the Act and denoting that the tax due has been paid.
- (ii) Where impressed, embossed engraved or adhesive stamps are not available or the commissioner so directs, the amount of tax payable shall be deposited by the owner in cash into the Government Treasury at such intervals and in such manner as laid down in rules.

Provided that in the case of <Sub. by GSR 61, dated 18.04.1973.>[contract carriages, public carriers and private carriers] an owner may, at his option pay to the State Government the following lump sum per annum, in lieu of the tax chargeable on fare and freight :-

<Proviso omitted by S.O. No. 266, dated 6.12.2004 (w.e.f. 6.12.2004).>[Proviso omitted]

<Entry 1 to (iv-a) Scooter Rickshaw (Two <Sub. for Rs. 1200/- per annum

GSR 48, dated 5.7.1996.>[(i)	Seaters)	vide SO No. 72, dated 30.05.2002.>[Rs. 50 per authorized seat in respect of the seating capacity of the vehicle (subject to the condition that it would be allowed to operate in 5 KM parameter beyond the Municipal Limit].
<Inserted word S.O. No. 1, dated 6.1.03.>[(I-a)	Scooter Rickshaw (Three Seaters)	Rs. 1800 per annum subject to the condition that it would be allowed to operate in 5 kilometers perimeter beyond the municipal limits”];
(ii)	Motor Cycle Rickshaw (Four Seater)	Rs. 2400 per annum
(iii)	Tempo Rickshaw (Six Seater)	Rs. 3600 per annum
(iv)	Tax Cars (Five Seaters)	Rs. 3000 per annum
(iv-a)	Maxi Seaters (Seven to nine Seaters)	<Sub. for Rs. 150/- vide SO No. 103, dated 7.08.1998.>[Rs. 100] per month per seat subject to condition that the number of seats for purpose would be determined as per the authorized seating capacity indicated by manufacturer and excluding the driver seat.]
(v)	Taxi, Station Wagon	Rs. 544

<Sub. by S.O. No. 41, dated 7.06.2005 Public carriers or private carriers used for carrying goods not exceeding their certified and registered load as per the Motor

(w.e.f.1.7.2005).[(vi) Vehicle Act, 1988 (59 of 1988), in or through the State of Haryana having gross vehicle weight.

- | | | |
|-----|---|----------------------|
| (a) | Not exceeding 16.2 tonnes | Rs. 4,000 per annum |
| (b) | Exceeding 16.2 tonnes but not exceeding 25 tonnes | Rs. 5,600 per annum |
| (c) | Exceeding 25 tonnes | Rs. 12,000 per annum |

(vii) Omitted vide SO No. 115, dated 1.10.2003.

(viii) Clause VIII omitted by GSR 48 dated 5.07.1996.

<Sub. by GSR 80, dated 13.11.1986.>[(x) Tractor with trolley holding Public Carrier Permit or private carrier permit Rs. 450/-

(xi) Tempo Rickshaw with public carrier permit (Loading Tempo) Rs. 610/-

<Sub. by GSR 116, dated 26.09.1975.>[(xii) Scooter Rickshaw (Loading) Rs. 272/-

(xiii) Motor Cycle Rickshaw (Loading) Rs. 340/-

<Clause xiv sub. by 1st Amendment Rules, 1993 (w.e.f. 1.9.1993).>[(xiv) Public carriers operating under the National Permit scheme, registered under the Motor Vehicle Act, 1988, in any of the States other than Haryana or in any of the Union Territories in India and [carrying goods not exceeding their certified and registered load as per Motor Vehicle Act 1988] in the State of Haryana. Rs. 3500/-

[Proviso Omitted]

Explanation :- laden capacity in respect of a vehicle means the gross vehicle weight of the vehicle minus the unladen weight of the vehicle.

Note :- This amendment shall not burden anybody for any additional tax over and above the tax already charged and no body shall be entitled to refund of any tax already paid upto the date of publication of this notification.]

Provided further that in the case of the stage carriages carrying passengers on route given below an owner may, at his option, pay to the State Government per annum per vehicle per return trip, the lump sum in lieu of tax chargeable on fare and freight subject to conditions specified against each :-

Particular of route	Amount (Rs.)	Conditions if any
1	2	3
Delhi-Narela via Piao-	<Sub. by 1 st Amendment Rule, 1996, dated 5.7.1996.>[3200.00]	The rate of fare does not exceed Rs. [2.00] per passenger per single journey for the entire route.

(2) Government may revise the lump sum rates mentioned in sub-rule (1) from time to time. Thereupon the owner of a public carrier, contract carriage of stage carriage, liable to pay tax in lump sum, will have the right to exercise his option afresh.

<Sub. rule 2A inserted by 2nd Amendment Rule, 1994, dated 14.7.1994.>[(2-A) Permit holders granted permit under the Haryana Government, Transport Department, Notification No. SO. 90/C.A.59/88/S. 100/93, dated 3.11.1993 for 53/54 seater full body buses and 30 seater mini buses, shall pay lumpsum passenger tax on monthly basis to be calculated on a minimum of 200 kilometers per day operation and 50% assumed occupancy of the bus. The rate of lumpsum passenger tax per month shall be as under :-

54 seater bus (excluding driver and conductor)	52 seater bus (excluding driver and conductor)	30 seater mini-bus (excluding driver and conductor)
1	2	3

Rs. <Sub. for Rupees Rs. [16,000] Rs. [10,000]
 13,380/-, 12,890/-, 744/-
 by GSR No. 48, dated
 5.7.1996.

<Proviso inserted by GSR 28, dated 30.04.1997.>[*Provided* that, in case of a bus for which a permit has been granted after the 10th day any month under the aforementioned notifications of the Transport department, the passenger tax on the bus shall be calculated for subsequent days for that month proportionately.]

<Sub-rule 2B & 2C added vide SO No. 28, dated 21.04.2002.>[(2B) <Sub-Rule 2B, vide SO No. 95, dated 17.09.2002.>[A permit holder granted permit for operating a 50-54 seater full body bus under the Haryana Government, Transport Department, Notification No. SO.422/AT-1/C.A.59/1988/S.(3)/100, dated the 19th January, 2001, shall, in lieu of passenger tax, pay lump sum at the rate of Rs. 20,000/- per month with effect from 1st September, 2004. The lump sum for a month shall be payable in advance by the 20th day of that month.]:

(2C) The Transport Co-operative Societies permit holders which were allotted route permits under the 1993-94 scheme and have been given extension of routes upto 24 kilometers, shall pay the lumpsum passengers tax per month at the following rates :-

54 seater bus (excluding driver and conductor)	52 seater bus (excluding driver and conductor)	30 seater bus (excluding driver and conductor)
1	2	3
Rs. 20000	Rs. 20000	Rs. 14000

<Sub. by SO No. 43, dated 13.06.2005.>[The rates given in sub-rules (2B) and (2C) shall be applicable from the dates the Private Bus Service Scheme of 1993 and 2001 were respectively notified in Haryana under the Motor Vehicles Act, 1988 (59 of 1988).]

(2E) (i) Owner of a bus holding a stage carriage or a contract carriage permit for plying in the area of operation in the State specified below shall, in lieu of passenger tax, pay lump sum per month at the following rates :-

(a) in respect of bus plying within the Stage only or whose permit does not require countersignatures of Delhi State Transport authorities -

Sr. No.	Type of bus	Passenger tax per month
1.	Ordinary half-body bus (stage carriage only)	Rs. 4,200/-
2.	Ordinary full-body bus (stage carriage only)	Rs. 7,000/-
3.	Deluxe full-body bus	Rs. 10,000/-
4.	Air-conditioned full-body bus	Rs. 12,000/-

(b) in respect of Compressed Natural Gas bus plying on a route part of which lies in Delhi and whose permit is required to be countersigned by Delhi State Transport authorities -

Sr. No.	Type of bus	Passenger tax per month
1.	Ordinary half-body bus (stage carriage only)	Rs. 4,800/-
2.	Ordinary full-body bus (stage carriage only)	Rs. 8,000/-
3.	Deluxe full-body bus	Rs. 12,000/-
4.	Air-conditioned full-body bus	Rs. 15,000/-

Area of Operation :

(1) Faridabad :-

The area of operation shall, in addition to Faridabad Municipal Corporation are and Haryana Urban Development Authority sectors, include residential, commercial and industrial areas developed by authorized colonizers and developers and peripheral area up to the following places/villages: Titan Dhauj, Dayalpur, Kheri Mor, Prithla and Dayalpur. The buses can ply upto Delhi with permission of Delhi authorities.

(2) Gurgaon :-

The area of operation shall, in addition to Gurgaon Municipal Council area and Haryana Urban Development Authority sectors, include residential, commercial and industrial areas developed by authorized colonizers and developers and peripheral area upto the following places: Maruti Kunj (Alwar road), Dharuhera (Jaipur road) and Dhankot (Pataudi road). The buses can ply upto Delhi with permission of Delhi authorities.

(ii) In case of a bus for which a permit has been granted after the 10th day of any month, the lump sum for that month in respect of that bus shall be calculated proportionately for subsequent days of the month.

(iii) In case of non-operation of a bus exceeding a continuous period of fifteen days for reasons beyond the control of the owner and where he deposits the permit, pro-rata relief shall be provided in payment of passenger tax but not relief shall be given for the period during which a bus remains impounded under any law in force.

(iv) The owner shall pay lump sum within first twenty days of the month to which the payment relates by making deposit to the Government Treasury or by furnishing demand draft or pay order to the appropriate assessing authority drawn in its favour.

<Sub Rule 2F added by SO No. 21, dated 6.02.2006.>[(2F) (i) The owner of an educational institution bus may, in lieu of the tax chargeable on fare and freight, pay lump sum month wise at the rate of Rs. 60/- per seat per month for nine months in a year.

(ii) The lump sum shall be payable for the months of July to March in a year.

(iii) The owner shall pay lump sum for a month within the first twenty days of the month to which the payment relates by making deposit into the Government treasury or by furnishing demand draft or pay order to the appropriate assessing authority drawn in its favour].

<Sub. by GSR 33, dated 4.11.1974.>[(3a) The owner who intends to exercise the option shall make an application in form PTT 1-A to the

- (i) Assessing Authority of the District in which he is registered under section 8 of the Act; or
- (ii) Officer incharge of any <Sub. by SO No. 15, dated 14.03.2005 for the word “Sale Tax Check Barrier”.>[Tax Collection Point] set up by the State Government under sub-section (7) of section 37 of the Haryana General Sales Tax Act, 1973; on any day during the quarter immediately proceeding the quarter for which the tax is due.

Provided that in the case of a motor vehicle purchased during the quarter, the application shall be made within fifteen days of the date of purchase.

- (b)
 - (i) The Assessing Authority or the officer incharge of the <Sub. by SO No. 15, dated 14.03.2005 for the words “Sale Tax Check Barrier”.>[Tax Collection Point] shall issue a permit in form PTT 2-A.
 - (ii) The officer incharge of the <Sub. by SO No. 15, dated 14.03.2005 for the word “Sale Tax Check Barrier”.>[Tax Collection Point] issuing a permit in form PTT. 2-A shall immediately inform the Assessing Authority concerned regarding the issue of the permit indicating its number and date.
- (c) The permit in form PTT-2A shall be kept on the motor vehicle and shall be produced for inspection on demand by an officer of the Excise and Taxation Department who is not below the rank of the Taxation Inspector.
- (d) Option once exercised shall remain in force till the Assessing Authority permits the owner to withdraw it.
- (e) The Assessing Authority may, without prejudice to any other action than may be warranted under the Act or these rules, cancel the option in case of defaults in regard to the payment of lump sum after affording the owner a reasonable opportunity of being heard.
- (4) The lump sum shall be deposited into the Government Treasury in case by the owner of a vehicle or paid by crossed cheque in favour of the appropriate assessing

authority according to the provisions of Note 4 of rule 2.5 of the subsidiary treasury rules. The said sum shall be payable in equal quarterly installments within thirty days of the commencement of the quarter to which the payment relates and the assessing authority shall grant a clearance certificate in form PTT.5-A in token of having recovered the tax.

<Rule 4A inserted by 2nd Amendment Rules, 1994, dated 14.07.1994.>[(4-A) The lump sum payment shall be deposited into the Government Treasury by the permit holder under the scheme of privatization of passenger road transport in accordance with the Haryana Government, Transport Department, Notification No. S.O. 90/C.A. 59/88/S. 100/93, dated 3.11.93, or paid by crossed cheque in favour of the appropriate assessing authority according to the provisions of note 4 to rule 2.5 of the subsidiary treasury rules. The said sum shall be payable in monthly installments within the first 20 days of the month to which the payment relates].

<Sub Rule 4B inserted by SO No. 24, dated 11.02.2003 and omitted vide SO No. 174, dated 11.10.2004.>[(4-B) Omitted vide S.O. No. 174, dated 11th October, 2004]

(5) Where the owner of a vehicle, opting to pay tax in lump sum under the rule has not carried goods in vehicle for a complete calendar quarter and produces an order from the competent authority under the Punjab Motor Vehicle Taxation Act, 1924, that he has been exempted from the payment of tax for the said quarter, no tax shall be payable under this rule for that quarter. ?

<Sub Rule 5A inserted by SO No. 174, dated 11.10.2004.>[(5A) Where the owner of a bus opting to pay tax in lumpsum under this rule has not plied the bus for a complete calendar month, assessing authority after satisfying himself that the bus actually did not ply during the complete calendar month, may allow exemption from passenger tax for that month.] ?

(6) The owner of vehicle, opting to pay tax in lump sum under this rule shall inform the assessing authority concerned as soon as the vehicle goes out of use, in case the vehicle is put on the road within the course of the quarter an intimation to that effect shall be sent to the assessing authority concerned <Sub. by GSR 91, dated 19.07.1974.>[within ten days of this event].

(7) (Omitted by GSR 133, dated 4.11.1974.

<Sub. by GSR 37, dated 12.04.1974.>[(8) When an owner of a vehicles, who has opted to pay tax in lump sum under this rule.

- (a) deposits tax in a district other than the district in which he is registered under the Act, he shall intimate within a week of such deposit, complete particulars of deposit made in another district to the Excise and Taxation Officer of the district in which the owner of the vehicle is registered under the Act;
- (b) Pay tax at a <Sub. by SO No. 15, dated 14.03.2005 for the word “Sale Tax Check Barrier”.>[Tax Collection Point] or on a high-way in the State to an Officer of the Excise and Taxation Department authorized under section 13 or 13-A or section 14 or 14-A the officer receiving the payment shall issue a receipt in form PTT.18 in triplicate, the original copy of which shall be given to the owner of the Motor Vehicle. The first carbon copy of the receipt shall be sent to the Excise and Taxation Officer or the district in which the owner of the vehicle is registered under the Act and the second carbon copy be retained by him.]

<Clause `c` inserted by SO No. 113, dated 6.12.1993.>[(c) Pay tax to Deputy General Manager, Hotel Rajhans, Surajkund or to Joint Director, Haryana Tourism Bureau, who have been appointed as taxing authorities, vide Haryana Government, Excise and Taxation Department, Notification No. S.O. 107/P.A.52/S.7/93, dated the 23rd November, 1993 in respect of contract, carriages point to Rajhans Hotel only. These officers receiving the payment shall issue a receipt in form PTT. 18 in triplicate, the original copy of which shall be given to the owner of the motor vehicle. The first carbon copy of the receipt shall be sent to the Deputy Excise and Taxation Commissioner of the district in which the owner of the vehicle is registered under the Act and the second carbon copy be retained by him.]

- <Sub Rule 9 added vide SO No. 43, dated 13.06.2005.>[(9) (i) An owner of a motor vehicle registered under the Motor Vehicles Act, 1988 (59 of 1988), in any of the States other than the State of Haryana or in any of the Union Territories in India shall, at the time of entry into the State, produce the permit issued under the Motor Vehicles Act, 1988 (59 of 1988), for journey in or through the State, before an officer authorized under section 13 or section 13A or section 14 or section 14A of the Act, at the Tax Collection Point or in the office of District Transport Officer of the district of entry.
- (ii) The officer shall determined and charge the tax payable under the Act from the owner.
- (iii) The officer receiving the payment shall issue a receipt in form P.T.T. 18 (original copy) and return the permit to the owner.”]

<Note added in Sub Rule 9 of Rule 9 by SO No. 54, dated 22.05.2006.>[Note. – This sub-rule shall not apply to the owners of the bus provided in section 5A of the Act.]

9-A. Supply of Stamps and keeping of accounts – (1) The rules regarding the supply and keeping of accounts of non-judicial and court fee stamps contained in part 1 of the Punjab Stamp Rules, 1934 published in the Punjab Government Notification No. 998-E&S, dated the 14th February, 1934 and as amended from time to time, shall apply mutates mutandis to the supply and keeping of accounts of the stamp except that for the purpose of rule 8 of the aforesaid rules, a counter part of the double lock register shall be maintained in from stereo A & T No. 105(e).

(2) all accounts maintained about the supply and sale of stamps will be open to the inspection by an officer of Excise and Taxation Department not below the rank of Taxation Inspector.

9-B. Purchase of stamps – No person shall purchase any stamps excepts from the collector of the district in which the motor vehicle, in respect of which the stamps are to be purchased, is registered, or from any person holding a license in form PSR.I under the

Punjab Stamps Rules, 1934 and duly authorized by the Collector to sell such stamps provided that :

- (j) nothing in this rule shall apply to any person purchasing such a stamp affixed to a ticket for the purpose of traveling in a public service vehicle; and
- (ii) When the ownership of a motor vehicle changes hands, it shall be lawful for the new owner, after giving notice to the Excise and Taxation Officer of the district in which his motor vehicle is registered to purchase from the former owner the stock of unused stamps in his possession.

<Sub. by GSR 35, dated 24.03.1978.>[10. Defacement and destruction of stamps. –

(1) In case where tax is paid by stamps, the stamps shall be affixed on the ticket prescribed under rule 7 across the line of perforation in one direction only, so that the denomination of each stamp is easily readable, i.e. they do not overlap each other. The stamp shall not also be affixed in an inverted position. The stamp shall be defaced by tearing the ticket into two portion across the perforation in such a manner that each portion shall show the value of the stamp. The foil portion of ticket shall be given to the Passenger who shall retain it till the termination of the journey. The counterfoil portion shall be retained by the owner till a period of four years expires after the close of the year during which a ticket is issued.

Provided that where assessment have been initiated by the Assessing Authority counterfoil portion shall be retained by the owner till the assessment is finalized or till the period of four years after the close of the year during which a ticket was issued, whichever is latter.

(2) Where the State Government allows the use of tickets otherwise than in form PTT-4 it may by order in writing, prescribed separate manner in which stamp shall be defaced.

(3) In case where tax is paid by stamps the stamp shall be affixed on the receipt prescribed under rule 8 across the first line of perforation between the fixed

counterfoil and the immediately adjoining portion of the receipt. It shall be defaced by tearing the last three portions of the receipt from the fixed counterfoil across the first line of the perforation in such a manner that half of it retained on the fixed counterfoil while the other half on that portion of the first foil which is to be retained by the driver and the two portion shall show the value of the stamps affixed. The Driver shall keep the first foil of the receipt with him as also the second foil which may be collected from him by the inspecting officer at any time. The third foil shall be handed over to the consigner.”

<Rule 10A inserted by SO No. 54, dated 22.05.2006.>[10A. Payment of tax deducted at source by company/firm, call center, institution or organization :- The amount of tax payable by company/firm, call center, institution or organization under sub-section (1) of section 5A shall be paid into the Government Treasury in challan in Form P.T.T.9 separately for each owner within seven days of the close of the month in which it is deducted.

(2) The challan in form P.T.T. 9 shall be filled in quadruplicate one copy (Part A) of the challan shall be retained by the Treasury Officer. One copy (Part B) shall be sent by the Treasury Officer to the District Transport Officer of the district and the other copies (Part C and Part D) shall be returned to the person making the payment, duly signed in proof of payment. Part C shall be given by the company/firm, call center, institution or organization to the owner concerned as a certificate of tax deduction and payment, who shall attach with his return. Part D shall be retained by the company/firm, call center, institution or organization.

11. Calculation and recovery of penalty under section 14. – (1) The penalty shall be calculated on the fare from the starting point of the journey of the defaulting passenger to the point of detection of default.

(2) <Sub. by GSR 133, dated 4.11.1974.>[The prescribed authority shall recover the penalty from the defaulting passenger at the spot in cash and shall issue a receipt in form PTT 18 in triplicate, the original copy of which shall be given to the passenger concerned. The first carbon copy of the receipt shall be sent to the Excise and Taxation Officer of the district in which the owner of the vehicle is registered under the Act and the second carbon copy be retained by him. He shall also direct the owner of the

motor vehicle to issue a regular ticket to the passenger from the point of detection to the point of termination on his journey.

(3) The said officer shall render the amount of the penalty recovered by him within three day of the recovery to the Excise and Taxation Officer of the district concerned and the later shall deposit the same into the Treasury by the next working day.

<Sub. by GSR 91, dated 19.07.1974.>*[Provided* that the Excise and Taxation Officers (Enforcement) or Excise and Taxation Officer of the district shall deposit the amount of penalty recovered by them or him from the ticket less travelers into the treasury within three days of their or his return to the headquarters.”

<Sub. by GSR 91, dated 17.07.1974.>[(4) The Excise and Taxation Officer (Enforcement) or Excise and Taxation Officer of the district shall maintain the account of the money received and deposited by them or him into the treasury in a register in form P.T.T. 19.]

12. <Sub. by ibid.>["**Procedure for the refund of the value of unused stamps or renewal of damaged or spoiled stamps.** – (1) Application for grant of refund or renewal of stamps shall be made personally by the registered owner or by registered post or through an agent to the Assessing Authority of the district where they were purchased and shall furnish the following information :-

- (i) Full name, surname (if any) [Father's name] and residence of applicant and the name of the owner, if any, on whose behalf application is made.
- (ii) Description and the number of stamps.
- (iv) Date of purchase of stamps.
- (v) The place from where stamps were purchased.
- (vi) Manner in which stamps were spoiled or rendered unit for use.
- (vii) Whether the application is for refund or renewal.

(viii) Date of application.

(2) Application for refund or renewal shall be received and promptly dealt within the office of the Assessing Authority under the supervision of the Head Clerk.

(3) The application shall be entered in the Register in form P.T.T. 13. The clerk concerned shall examine the application in order to see that -

- (a) the application is in the proper form.
- (b) the stamps are genuine.
- (c) If the value of the stamps tendered for refund or renewal is Rs. 100 or above, the actual purchase of the stamp is verified from the register of the person authorized to sell stamps.

If the Clerk concerned finds that the application is incomplete or the stamps for which a refund is claimed or which are required to be renewed, or not enclosed with it, it shall be returned promptly to the applicant after obtaining the orders of the Assessing Authority through the Head Clerk with the objection recorded on it.

If the Clerk concerned finds that the application is in order and the papers are complete he shall after carefully examining the grounds of the application, record a note whether he considers the claim to be admissible, and if so, he shall submit the case alongwith the register in form P.T.T. 13 after completing columns I to II. He shall also prepare and submit with the case a refund renewal statement in form P.T.T. 13, P.T.T. 14 or 15/16 and enter (both in words and figures) the amount of the refund or of the fresh stamps admissible.

(4) The Head Clerk shall carefully check the application and the relevant papers submitted to him and satisfy himself that the various checks prescribed for examining the application and instruction for filling up the register and the refund/renewal statement, referred to in sub-rule 3 above, have been duly observed. He shall also see that the rules and orders in this behalf contained in other relevant Manuals,

Codes, or Acts and other orders issued from time to time are strictly complied with. He shall then record his opinion as to the admissibility of the claim and if it finds the claims to be in order, he will sign the refund/renewal statement and fill up columns 12 to 15 of the register and then submit the case with relevant papers to the Assessing Authority.

(5) The Assessing Authority shall satisfy himself that the claim is admissible. He may require the applicant to make an oral deposition on oath solemn affirmation or to file an affidavit setting forth the circumstances in which the claim has arisen and may also, if he deems fit, call for evidence in support of such deposition or affidavit.

If he is satisfied that the claim is in order in all respects he shall check the register and the refund/renewal statement with the relevant stamps, and see that the amount of refund/fresh stamps to be granted issued is correctly entered both in the register and the refund/renewal statement in such a way that no gap is left to enable the amount to be altered. He shall then have the stamps burnt in his presence and record the following certificate on the file.

Stamps of the value of Rs. _____ (both in words and figures)
burnt in my presence.

Date _____

Assessing Authority,

_____ District.

If the stamp received are in good condition and fit for re-issue, they shall not be burnt, but sent to the treasury Officer with a memorandum in duplicate in form P.T.T. 17.

The Assessing Authority shall then sign the refund/renewal statement and fill up columns 16 and 17 of the register and return the case to the Head Clerk.

(6) The Head Clerk shall then arrange to hand over in his presence the refund or renewal statement to the applicant or his or her agent taking his or her acknowledgement in column 18 of the register. He shall then set his initial in column 19 in token of his having done so.

When the amount of the refund does not exceed Rs. 100 the money may be remitted to the applicant by postal money order at his or her expenses in accordance with the rules contained in the note to article 198(c) of the Civil Account Code, Volume-I.

(7) If the Assessing Authority decided that the refund/renewal is not admissible he shall record his reasons for refused and return the papers to the Head Clerk. The latter shall return the application will stamps to the applicant in the manner laid in sub-rule (6) above.

If the Assessing Authority calls for further evidence in support of the application, memo shall be issued to the applicant giving full particulars of the documents required to be furnished.

(8) After an order has been passed by the Assessing Authority sanctioning the claim or calling for further evidence in support of the application if the refund/renewal statement is not taken or further evidence required is not furnished by the applicant within one year (or 3 years in case the claim exceed Rs. 5 in value) of the date of such order, the application with stamps and refund/renewal statement shall be destroyed under the order and in the presence of the Assessing Authority and the fact noted in column 21 of the register in form P.T.T. 13.

13. Refund of excess tax paid. – (1) An application from an owner for refund of excess tax paid shall be made to the <Sub. by GSR 133, dated 4.11.1974.>[Assessing Authority] and shall clearly and briefly specify the grounds on which the refund is claimed.

(2) When the <Sub. by *ibid.*>[Assessing Authority] is satisfied that a refund is due, he shall record and order sanctioning refund and communicate the order to the applicant.

<Inserted by *Ibid.*>[(3) When an order directing the refund of any amount has been made the Assessing Authority shall, if the owner desires in writing

for payment in cash, issue to him a refund order for such amount in form S.T.T. 34 (appended to the sub treasury rules).

- (4) If the owner desires adjustment of the amount refundable to him against any amount, subsequently payable by him the Assessing Authority shall issue a refund adjustment order in form P.T.T. 22 authorising the owner to deduct the sum to be refunded to him from the amount payable in respect of any period following that in respect of which the refund adjustment order is issued. The refund adjustment order shall be made in duplicate, one copy of which shall be issued to the owner and the other shall be retained by the Assessing Authority and placed on the personal file of the owner.
- (5) In support of any claim for deduction, the owner shall attach a copy of the refund adjustment order to the challan showing the credit into the treasury of the amount in respect of the period of periods following that in which the refund adjustment order was issued or for any amount determined to be payable by him subsequently.
- (6) After allowing deduction, under sub-rule (5) the Assessing Authority shall cause the refund adjustment order to be cancelled. The own copy of the refund adjustment order shall also be cancelled.”]

CHAPTER IV

REGISTERS AND RETURNS

14. Register of passenger ticket and goods receipts. – Every owner shall maintain an account of passenger tickets and goods receipts got printed by him for being used in the booking offices and on vehicles. In register in form P.T.T. 21 showing in part A and B thereof the passenger tickets and goods receipt received in stock and those issued by him from time to time. Separate registers shall be maintained for each category of passenger tickets and goods receipts.

(2) The register referred to in sub-rule (1) shall be got authenticated by the owner from the Assessing Authority before bringing it into use and shall be surrendered to the aforesaid authority within a period of ten days of the date on which it is completely written up.

15. Inspection Note Books. – Every owner shall maintain or cause to be maintained (in each office/booking office and on each vehicle an Inspection Note Book which shall on demand, be produced before an inspecting officer for recording of remarks by the said officer. The book shall be in form P.T.T. 6 and the owner shall get it authenticated by the Assessing Authority before bringing it into use, the one already in use shall be surrendered to the Assessing Authority.

16. Account of Stamps. – Every owner shall maintain a daily account of the Transport stamps in form P.T.T. 7 and shall furnish to the Assessing Authority monthly abstract of such account in Form P.T.T. 7A within ten days of the close of the month to which such abstract relates, and such abstract shall be signed by the owner or any person duly authorized by him in this behalf.

16A. The account of stamps in Form P.T.T. 7 referred to rule 16 shall be paged and marked from one end to the other and shall be got authenticated by the owner from the Assessing Authority concerned before being brought into use and the owner shall surrender the same to the aforesaid authority within a period of ten days of the date when it is completely written up. A certificate giving the number of pages contained in the register shall be recorded at its end by the Assessing Authority.

CHAPTER V
PAYMENT OF TAX OTHERWISE THAN BY STAMPS

<Sub. by SO No. 54, dated 22.05.2006.>**[17. Payments of tax by owners under clause (ii) of sub-rule (1) of rule 9.** – (1) Every owner who pays tax under clause (ii) of sub-rule (1) of rule 9 shall maintain with each vehicle a register in Form P.T.T. 8 and entries in this register shall be made for each trip separately :

Provided that in the case of Government owned vehicle, entries in the way bills shall be construed as maintained in Form as provided in this sub-rule.

Provided further that the owners of private service vehicles and contract carriages except those who pay tax in lump sum shall maintain on their vehicles a register in Form P.T.T. 20.

(2) The tax collected/payable shall be deposited by the owner with the treasury within 7 days of the close of the month to which the payment relates.

(3) Every owner other than that who pays tax in lump sum, required to pay tax under clause (i) or clause (ii) of sub-rule (1) of rule 9, shall submit to the appropriate assessing authority a return in Form P.T.T. 8-A for a month within 10 days of the close of the month :

Provided that in case of private service vehicles and contract carriages the return shall be in Form P.T.T. 20-A.”

17-A. The register in Form P.T.T. 8 referred to in rule 17 shall be paged and marked from one end to the other and it shall be got authenticated by the owner from the Assessing Authority concerned before being brought into use and the owner shall surrender the same to aforesaid authority within a period of ten days of the date when it is completely written up. A certificate giving the number of pages contained in the register shall be recorded at its end by the Assessing Authority before its use.

18. Every return furnished under rule 17 shall be accompanied by a treasury receipt showing the amount of tax paid by the owner into the treasury.

19. All payments shall be made by means of challan in Form P.T.T. 9. Challan Forms shall be obtainable free of charge at the office of the Assessing Authority.

20. Challan shall be filled up in quadruplicate. One copy of the Challan shall be retained by the treasury, one copy shall be sent by the Treasury Officer to the Assessing Authority and the other two copies shall be returned to the owner, duly signed in proof of payment. One copy thereof shall be attached to the monthly return required to be furnished in Form P.T.T. 8. As under rule 17(3) and the other copy shall be retained by the owner for his record :

CHAPTER VI ASSESSMENT

21. Assessment. – (1) When tax is paid under <Amended by GSR 133, dated 4.11.1974.>[clause (i) and (ii) of sub-rule (i) of rule 9] if the Assessing Authority is satisfied without requiring the presence of the owner or the production by him of an evidence that the returns furnished under rule 17(3) in respect of any period are correct and completer it (may at and time during the year and shall at the close of the year) or after the closure of business. If it take place during the year, assess the amount of tax due form the owner on the basis of such returns.

(ii) If at the close of the year or at any time during the year, the Assessing Authority without requiring the presence of an owner of the production of evidence by him is not satisfied with the returns furnished or the tax paid in respect or any period, by him, it shall serve on such owner, a notice in Form P.T.T. 10, requiring him on date and at a place be furnished therein, either to attend in person or to produce or cause to be produced any evidence on which such owner may reply in support of such returns.

(iii) On the day specified in the notice or as soon afterwards as may be, the Assessing Authority after hearing such evidence as the owner may produce and such

other evidence as the Assessing Authority, may require on specified points shall assess the amount of tax due from the owner.

22. Notice of Demand. – If any sum is payable by an owner under the act or these rules, the Assessing Authority shall serve a notice in <Sub. by GSR 91, dated 19.07.1974.>[Form P.T.T. 11 alongwith a copy of the order] and shall also fix date not less than 15 days from the date of service, by which the owner shall furnish the receipted challan in proof of such payment.

CHAPTER VII APPEAL AND REVISION

23. An appeal against an order passed under the Act or these rules shall lie to the <Sub. by GSR 112, dated 11.11.1980.>[Joint Excise and Taxation Commissioner.]

24. A memorandum of appeal may be presented to the appellate authority by the applicant, or his agent, or it may be sent to the appellate authority by registered post.

25. (1) The memorandum of appeal shall bear court fee of the value of three rupees and it shall contain the following particulars :-

- (a) the date of the order appealed against;
- (b) the name and designation of the office who passes the order and;
- (c) the grounds of appeal briefly but clearly set out.

(2) It shall be accompanied by a certified copy of the order appealed against;

(3) <Sub. by GSR 133, dated 4.11.1974.>[It shall be endorsed by the appellant or his agent that the facts set out in the memorandum are true to the best of his knowledge and belief.”

(4) It shall be signed by the applicant or his agent.

26. The appeal may be summarily rejected, if the appellant fails to comply with any requirement of rule 25.

27. If the appellate authority does not reject the appeal summarily it shall fix a date for its hearing. The appeal shall be decided after notice to the Assessing Authority concerned and after considering any representation that may be made by it and after giving an opportunity to the appellant and such other persons as in the opinion of the appellate authority may directly be interested in the result of the appeal of being heard in person or by a duly authorized agent. The Appellate Authority may before deciding the appeal itself hold such further enquiry or direct to be held by the authority against whose decision the appeal has been preferred as may appear necessary to the said appellate authority.

28. Revision. – The provisions of rules 25 and 26 shall apply *mutatis mutandis* to every application for revision.

29. Assessment or re-assessment of tax and rectification of clerical or arithmetical mistake. – If , in consequence of definite information which has come into his possession, the appellate Assessing Authority discovers that an owner has been under-assessed or has escaped assessment for any year, or tax less than the amount of tax due has been levied in the form of stamps through inadvertence, error or misconstruction or otherwise, the Assessing Authority may, to which it pertains, send a notice to the owner in form P.T.T. 10/P.T.T. 12 and after making such enquiry as he consider necessary and after giving the owner an opportunity of being heard proceed to assess or re-assess, as the case may be, and recover the tax payable by him.

30. Uniform or insignia under section 13(2). – The insignia to be worn by the authorities under section 13 of the Act shall be a metallic monogram worn on the (left) shoulder in the following forms :-

FORM P.T.T. 1
APPLICATION FOR REGISTRATION
(See Rule 3)
THE ASSESSING AUTHORITY

_____ **DISTRICT**

I/We the undersigned, owners, hereby apply under rule..... of the Punjab Passenger and Goods Taxation Rules, 1952, for registration under rule 3 of the said rules :-

1. Name of the owner
2. Name of the owner's father (in case of other than incorporated companies)
3. Permanent address, home district and Station (in case of other than incorporated companies)
4. Status (whether individual, a Hindu Undivided Family, firm, limited Company, association of persons, etc.)
5. Style of business, if any
6. Number of places of business
7. Location of place(s) of business

House No. Mohalla/Road	Village	District
	(a) Main Place	
	(b) Other Places	

8. Location of the Garage (s)
House No.Mohalla/Road.....Village/Town.....
9. Address to which notices and communications should be

dispatched

10. Number, date and nature of each permit held and the details of route covered by each such permit.

Sr. No.	Permit number and date	Nature of the permit (e.g. particulars of public service vehicles/or public carrier as the case may be)	Route of routes area covered by the permit	Registration No. of the vehicle (s)	No. of trips (up and down for State carrier only)	Remarks
1	2	3	4	5	6	7

11. Books of accounts ordinarily maintained and the script in which these are maintained.....

12. Particulars of persons having interest in the business (in case of incorporated companies, a list showing the name and address of the Director and shareholders shall be attached to this application.)

Serial No.	Name and percentage	Designation	Permanent address	Nature and extent of interest	Signature of the persons having interest in the business
1	2	3	4	5	6

13. Date from which the business is proposed to be commenced in case the business does not exist on the 1st August, 1952)

True copy/copies of permits (s) held by me/us and complete table showing fare, freight and timings (as the case may be) are enclosed.

14. Number of copies of registration certificates required.

15. Whether or not the owner is already registered under the Act in any other district in Haryana.

16. If so,
 - (i) the name of the district in which registered
 - (ii) particulars of the vehicles covered by registration certificate
 - (iii) how the vehicles mentioned in (ii) above have been disposed of
 - (iv) whether the previous registration certificates has been got cancelled or not

I declare that the above statements and particulars are true to the best of my knowledge and belief.

Place Signature

Date Designation

- Notes :-** (1) Strike out and initial items which do not apply.
- (2) if space under any items or column is not sufficient, duly signed and verified schedule furnishing the information may be attached.

ACKNOWLEDGEMENT

Received on theAn application in form P.T.T. I fromfor registration under the Punjab Passengers and Goods Taxation Rules, 1952.

Receiving Officer

<Form 1-A inserted by GSR 133, dated 4.11.1974.>[FORM P.T.T. 1-A]

Application for exercising option to pay in lump-sum [See rule 9(3)(a)]

I/We, the under signed owner (s) hereby inform that I/We intend to exercise the option to pay lump sum in lieu of the tax chargeable on fare and freight under rule 9(3)(a) of the Punjab Passengers and Goods Taxation Rules, 1952, with effect from.....and request for the grant of a permit under rule 9(3)(a) of the said rules. The requisite particulars are given below :-

1. Name of the owner
2. No. and date of certificate of registration in form P.T.T.2.
3. Quarter from which option is proposed to be exercised.
4. No. of copies of permit required.
5. Whether or not the owner has already exercised the option in any other district or at any <Sub. by SO No. 15, dated 14.03.05 for the word "Sale Tax Check Barrier.">[Tax Collection Point] in Haryana

If so –

- (i) the name of the district or <Sub. by SO No. 15, dated 14.3.05 for the word “Sale Tax Check Barrier.”>[Tax Collection Point]
- (ii) No. and date of the permit.

I solemnly declare that the above statements and particulars are true to the best of my – knowledge and belief.

Place

Signature

Dated

Designation

Note :- Strike out and initial items which are not applicable

(for use in the office of the Assessing Authority or Officer incharge of <Sub. by SO No. 15, dated 14.03.2005 for the word “Sale Tax Check Barrier”.>[Tax Collection Point].)

- 1. Date on which received.....
- 2. No. and date of the permit in form P.T.T. 2A.....
- 3. Date on which permit delivered to the owner of his agent.....
- 4. Signature with date of the owner or his agent.....

ACKNOWLEDGEMENT

Received on the.....an application in form P.T.T. 1A from.....For permit under rule 9(3)(b) of the Punjab Passengers and Goods Taxation Rules, 1952.

Receiving Officer

FORM P.T.T. 2

(See rule 4)

Registration No.

District.....

This is to certify that the owner who has been registered under section of particulars are detailed below has been registered under section 9 of the Punjab Passengers and Goods Taxation Act, 1952, on the 19.

1. Name of the owner
2. Style of the business, if any
3. Number of place(s) of business
4. Location of place (s) of business

House No. Mohalla/Road	Village/Town	District
(a) Main Place		
(b) Other Places of business		

5. Location of the Garrage (s) :-
6. Number, date and nature of each permit held and the details of route or routes covered by each permit :-

Sr. No.	Permit Number and date	Nature of the permit (e.g. public service vehicles/or public carriers as the case may be)	Routes of area covered by the permit	Registration No. of the vehicle(s)	No. of vehicles trips (up and down) per day (For State carrier only)	Remarks
1	2	3	4	5	6	7

SEAL

Assessing Authority

Place.....

.....District

ACKNOWLEDGEMENT

Received on the..... (date) a certificate of Registration under the Punjab Passengers and Goods Taxation Rules, 1952, with..... authenticated copies thereof.

Signature of owner

<Form 2-A inserted by GSR 133, dated 4.11.1974.>[(FORM P.T.T. 2-A)]

(Permit for payment in lump sum)

(See rule 9(3)(b))

Permit No. _____ District/<Sub.word “Tax Collection Point” by SO No. 15, dated 14.03.2005 for the word “Sale Tax Check Barrier.”>[Tax Collection Point].

This is to certify that the owner whose particulars are detailed below has exercised the option to pay the lump sum in lieu of the tax chargeable on fare and freight under section 3 of the Punjab Passengers and Goods Taxation Act, 1952, on the _____ 19.

1. Name of owner
2. No. (s) of the motor vehicle(s)
3. No. (s) and date (s) of certificate (s) of registration in form P.T.T. 2.
4. Quarter from which option is to be exercised SEAL

Place

Date

Assessing Authority or Officer

Incharge of Tax Collection Point
District

NOTE – To be prepared in duplicate, one copy of which is to be delivered or dispatched to the applicant and the other copy to be retained in the office of the Assessing Authority or Officer incharge Tax Collection Point.

FORM P.T.T. 3

APPLICATION FOR CANCELLATION OR AMENDMENT OF REGISTRATION

(See Rule 5)

To

The Assessing Authority,
_____ District.

I/We, the undersigned, owner hereby apply for the cancellation/amendment of the certificate of registration granted under sub-rule (1) of rule 4 of the Punjab Passengers and Goods Taxation Rules, 1952.

- i. Registration No. _____
- ii. Name of the owner _____
- iii. Style of the business _____
- iv. Date from which cancellation/amendment is applied for _____
- v. Particulars of amendment required _____
- vi. (i) Period upto which returns has been filed _____
(ii) Period upto which tax has been paid _____
- vii. Manner and details of disposal of vehicles covered by the certificate of registration with dates (Full details to be given) _____

I declare that the above statements are true and complete to the best of my knowledge and belief.

The certificate of registration and _____
 authorized copy/copies thereof are returned herewith.

Place

Signature

Date

Designation

ACKNOWLEDGEMENT

Received on the _____ (date) an application in form P.T.T. 3
 for cancellation/amendment of Registration Certificate No. _____

Receiving Officer

Counterfoil

Foil

P.T.T. 4

P.T.T. 4

Passenger Ticket (See Rule 7 of the Punjab Passenger and Goods Taxation Rules, 1952)		Passenger Ticket (See rule 7 of the Punjab Passenger and Goods Taxation Rules, 1952)	
Serial No.	Book No.	Serial No.	Book No.
Motor Vehicle No.		Motor Vehicle No.	
From	To	From	To
Class of accommodation		Class of accommodation	
Fare charged	Rs.	Fare charged	Rs.
Freight charged (if any)		Freight charge (in fany)	
Tax charged		Tax charged	
Total	Rs.	Total	Rs.
Date		Date	
Signature of owner		Signature of owner	

Note : This ticket shall be valid for one seat only

Counterfoil

Foil

P.T.T. 4-A

P.T.T. 4-A

Season Ticket (See Rule 7 of the Punjab Passenger and Goods Taxation Rules, 1952)		Season Ticket (See rule 7 of the Punjab Passenger and Goods Taxation Rules, 1952)	
Serial No.	Book No.	Serial No.	Book No.
Motor Vehicle No.		Motor Vehicle No.	
From	To	From	To
Class of accommodation		Class of accommodation	
Fare charged	Rs.	Fare charged	Rs.
Freight charged (if any)		Freight charge (in fany)	
Tax charged		Tax charged	
Total	Rs.	Total	Rs.
Date		Date	
Signature of owner		Signature of owner	

FORM P.T.T. 5
GOODS RECEIPT
COUNTERFOIL
(See Rule 8)
Book No.

No.

(To be retained at the booking office)

1. Registration No. of vehicle

2. (a) Full name and address of the consignor
(b) Full name and address of the consignee
3. (i) Place of Despatch
(ii) Designation
4. Description of the goods consigned
5. Weight of the goods consigned
6. (i) Freight charged Rs.
(ii) Tax Rs.

Signature of Consignor

Signature of Owner

Date

Date

FORM P.T.T. 5
GOODS RECEIPT
Foil No. 1
(See Rule 8)
Book No.

No.

(To be retained at the booking office)

1. Registration No. of vehicle
2. (a) Full name and address of the consignor
(b) Full name and address of the consignee
3. (i) Place of Despatch
(iii) Designation
4. Description of the goods consigned

5. Weight of the goods consigned

6. (i) Freight charged Rs.

(ii) Tax Rs.

Signature of Consignor

Signature of Owner

Date

Date

Note :- Foil 2 & 3 are similar to Foil 1, hence not reproduced.

FORM P.T.T. 5-A
CLEARANCE CERTIFICATE
(See Rule 9)

Certificate that vehicle No.....owned by Shri.....
of.....covered under route permit No..... is registered under
the Punjab Passengers and Goods Taxation Act, 1952, under registration certificate No.
..... and the payment of all dues (tax penalty, etc.) under the Act up to

in respect of this vehicle has been made

Place_____

Signature

Assessing Authority

Date_____

FORM P.T.T. 6
INSPECTION NOTE-BOOK
(See Rule 15)
(Title of the Page)

1. Name of the owner.....
2. Style of business (if any).....

3. Place of business (if any).....
4. No. of the certificate of registration allotted by the appropriate Assessing Authority.
5. Registration mark and No. allotted to the vehicle under the <Sub. by SO No. 15, dated 14.03.2005 for the word “Motor Vehicle Act, 1939.”>[Motor Vehicle Act, 1988]
6. Route or routs or arear for which permit covering vehicle obtained.

Note :- The Note book shall be returned by the owner of the Assessing Authority when it is complete and a fresh one is open, or when the certificate of registration is cancelled. When a Note-book is surrendered by an owner, the Assessing Authority shall grant him a receipt to that effect.

(Heading of each page of inspection Note-book)

Date of Inspection	Name and designation of the Inspecting Officer	Name of the driver or conductor or other employee of the owner on duty on the vehicle	Detail of Inspection
1	2	3	4

Signature of the driver or conductor or other employee of the owner on duty on the vehicle

Signature of the Inspecting Officer

FORM P.T.T. 8-A

(See Rule 17)

REGISTER OF ACCOUNTS

Name of the owner
Registration No.

Denomination of stamps	Serial No. of ticket/receipt	Fare/freight charged or chargeable in respect of the ticket/receipts mentioned in column 2	Total amount charged or chargeable in respect of tickets/ Receipts mentioned in columns 2-3	Total amount of tax payable	Course of journey	Signature of the owner	Remarks
1	2	3	4	5	6	7	8

Signature of the owner
Date

FORM P.T.T. 8

(See Rule 17)

REGISTER OF ACCOUNTS

Name of the owner
Registration No.
Monthly and year to which the return relates

Serial No. (a) of ticket (s)/receipt (s) issued	Fare/freight charged or chargeable in respect of ticket (s)/receipt (s) mentioned in column No. 1	Total amount charged or chargeable in tickets/ receipts mentioned in column 2	Total amount of tax payable	No. of treasury receipt with date with which the tax under column 4 was deposited	Remarks
1	2	3	4	5	6

FORM P.T.T. 7
INSPECTION NOTE-BOOK

(See Rule 16)

1. Name of the owner **ACCOUNT OF STAMPS**
2. Registration No. Denomination of Stamps

Date	Opening stock	Number of stamp purchased and from whome purchase	Total	Name of the office of number of vehicle to which stamps issued together with time of issue	Number of stamps issued	Signature of the persons receiving stamps	Closing balance	Signature of the owner	Remarks
1	2	3	4	5	6	7	8	9	10

- Note** (i) A separate account shall be kept for each denomination
(ii) All columns shall be filled in at the time of each transaction of purchase or issue

FORM P.T.T. 7-A

(See Rule 16)

ABSTRACT OF ACCOUNT OF STAMPS

Name of the owner
Registration No.

Denomination of stamps	Opening stock	Total number of stamps purchased during the month	Total of columns 2 and 3	Total number of stamps used during the month	Closing balance	Value of stamps used	Remarks
1	2	3	4	5	6	7	8

Signature of the owner
Date

FORM P.T.T. 9

CHALLAN

(To be retained in the Treasury)

PASSENGERS AND GOODS TAX

Invoice of the tax paid into Treasury/Sub-Treasury

Branch of State Bank of India credited under the head of account <Sub. by GSR 133, dated 4.11.1974 (w.e.f. 1.4.1974).>[“42 Tax on goods and Passengers – Receipts under the Punjab Passengers and Goods Tax Act – By Sales of Stamps or otherwise/other Receipts comprising of Registration Fee, composition money, fines, penalties etc.”]

Name of month.....

Last date of payment.....

By whome tendered	(i) Name and address of owner on whose behalf money is paid	Payment on amount of	Amount
		(i) Tax (ii) Penalty (iii) Registration (iv) Other Fees Total	

Date.....the.....19.....

Assessing Authority <Sub. by SO No. 54, dated 22.5.06 for the word “Signature of Owner”.>]Signature of owner or Depositor]

District Amount received
Treasury Accountant
TREASURY OFFICER
SUB TREASURY OFFICER
Agent, State Bank of India
Treasury
Stamp of Treasury

Note :- (Signature of the clerk and the Assessing Authority and his seal shall not be necessary when the challan is signed by the owner voluntary deposits).

Note :- “B” to be returned to the Assessing Authority by Treasury
“C” to be attached by dealer with return of application
“D” to be retained by the dealer
are similar to `A` hence not reproduced.

FORM P.T.T. 10

CHALLAN

**NOTICE OF APPEARANCE UNDER SECTION 6(4) AND 9(4) OF THE PUNJAB
PASSENGERS AND GOODS TAXATION ACT, 1952**

[See Rule 21/Rule 29]

Office of the assessing authority

District.....

Dated.....

No.....

To

Whereas :-

- (a) You, and owner registered under certificate No. _____ have not furnished the return/or/and paid the tax for the month of _____ 20_____.
- (b) I am not satisfied that the return filed by you or/and the tax paid by you for the month(s)19..... has been correctly filed or/and paid.
- (c) I am satisfied that you have been liable to registration but willfully failed to do so and it appears to me to be necessary to make an assessment under section (2)/6(4)/9-(4) of the Punjab Passengers and Goods Taxation Act, 1952.

You are hereby directed to attend in person or by an agent at (place..... on (date)..... at (time.....and there to produce or cause there to be produced at the said time and place the documents specified below for the purposes of such assessment and to show cause on that date and at the time why in

addition to the tax to be assessed on you a penalty not exceeding 13 times of the amount of tax should not be imposed upon you under section 9(4) of the Act.

2. In the event of your failure to comply with this notice, I shall proceed to assess the amount of tax due and impose the penalty as mentioned above, to the best of my judgment and without any further reference to you.

(SEAL)

Signature of Assessing Authority

District

Date.....

FORM P.T.T. 11

(See Rule 22)

(NOTICE OF DEMAND)

OFFICE OF THE ASSESSING AUTHORITY

No.

Dated.....District.....

You are hereby informed that the amount of tax or land penalty payable by you has been assessed as under :-

A.	Tax assessed	Rs.....
B.	Penalty imposed	Rs.....
	Total of A and B	Rs.....
	Less amount already paid	Rs.....
	Net amount due	Rs.....

You are hereby directed to pay the sum of Rs.....(in figures rupees.....(in words) into treasury at (place)

Sub-Treasury

State Bank of India

On or before (date).....And furnish the receipt in proof of payment to this office on or before (Date).....Failing which the said amount will be recoverable from you as arrear of land revenue.

- 2. A challan in Form P.T.T. 9 is enclosed for the purpose.

(SEAL)

Signature

Assessing Authority

Dated

District

FORM P.T.T. 12

(See Rule 29)

(Notice of Re-assessment)

OFFICE OF THE ASSESSING AUTHORITY

District.....

To

No.....Dated.....

WHEREAS in consequence of definite information in my possession have reasons to believe that the amount of tax assessed under the Punjab Passengers and Goods Taxation Act, 1952, for the year.....year/period sending the.....20 has been under-assessed/escaped assessment under-assessed. I, therefore, propose to reassess the said tax that has been under-assessed/escaped assessment.

I hereby require you to show cause by the (date).....why the contemplated action should not be taken in your case and to produce ending the why or cause to be produced on the said date, at (time).....at (Seal of Assessing Authority)

(SEAL)

Signature

Assessing Authority

Dated

District

FORM P.T.T. 13*(See Rule 12)*

Register of Refunds and Renewals of transport stamps

District

Number and Description of stamps	Serial No.
<Column 10 omitted and columns 11 to 24 renumbered as 10 to 23 vide Haryana GSR 91, dated 19.07.1974.>1	Date of application for refund of renewal
2	Name and address of the applicant
3	Number
4	Description
5	Date of purchase of stamps
6	Date of spailing of stamps
7	Authority for refund or renewal
8	Face value of stamps tendered for refund or renewal
9	Amount of refund or renewal admissible
10	Initial of head clerk
11	Net amount of refund allowed
12	Value of stamps allowed to be renewed
13	Value of stamps returned in respect of which refund or renewal is refused
14	Value of stamps cancelled
15	Initial of assessing authority
16	Signature of recipient of refund or renewal statement or of stamps of which refund or renewal is refused
17	Attestation by head clerk
18	Number and date of letter with which application has been returned

	to the applicant
19	Value of stamps destroyed
20	Date of destruction
21	Initials of Assessing Authority
22	Remarks
23	
24	

Note :- Columns 9 to 10 are not to be filled in case in which refund or renewal is to be refused.

FORM P.T.T. 14

(See Rule 12)

Voucher No.

REFUND STATEMENT

[Approved for payment of Rupees.....(both in words and figures) and certified that the stamps described below, refund of value of which has been allowed, have been destroyed.

District

Date

Assessing Authority

Head Clerk

Name of applicant	Description of stamps	Value of stamps (both in words and figures)	Date of application for refund	Authority for refund
-------------------	-----------------------	---	--------------------------------	----------------------

Received payment

<Sub. by GSR 91, dated 19.7.1974.>[(Ten Paise) receipt stamps if required for sum over Rs. 20

Pay Rupees (both in words and figures).

District.....dated.....20

Head Treasury Clerk

Treasury Officer

FORM P.T.T. 15

(See Rule 12)

Voucher No.

REFUND STATEMENT

[Approved for payment of Rupees (both in words and figures) and certified that the stamps described below, being serviceable and fit for re-issue have been deposited in the double-lock of treasury.

District.....

Date.....

Head Clerk

Assessing Authority

Name of applicant	Description of stamps	Value of stamps (both in words and figures)	Date of application for refund	Authority for refund
-------------------	-----------------------	---	--------------------------------	----------------------

Received payment

<Sub. by GSR 91, dated 19.7.1974.>[(Ten Paise) receipts stamps if required for sum over Rs. 20.

Pay Rupees.....(both in words and figures).

District.....dated.....20

Head Treasury Clerk

(for use in Audit Office only)

amount verified in the plus na dminus memo

Admitted Rs.....Objected to Rs.....

Superintendent

FORM P.T.T. 16

(to be submitted to Audit Office in original alongwith monthly plus and minus memo of stamps)

(See Rule 12)

Voucher No.

REFUND STATEMENT

[Approved for payment of Rupees.....(both in words and figures) and certified that the stamps described below being serviceable and fit for re-issue have been deposited in the double-lock of treasury have been deposited.

District

Date

Head Clerk

Assessing Authority

Name of applicant	Description of stamps tendered for renewal	Value of stamps (both in words & figures)	Date of application for refund	Authority for renewal	Description value of fresh stamps to be issued
1	2	3	4	5	6

Issued fresh stamps (described in column 6 above) of value of Rs. (both in words and figures).

District.....Head Treasury Clerk

Treasury Officer

Dated.....

Fresh stamps for the value of Rs.

(In words and figures)

Received

Date.....

Signature of Recipient

FORM P.T.T. 17

(See Rule 12)

The stamps described below have submitted bya licensed stamp vendor for grant of refund of their value/renewal, the stamps being serviceable and fit for re-issue are sent herewith to the Treasury Officer..... for deposit in the main store under double lock in the Treasury.

District

dated

Head Clerk

Assessing Authority

Name of applicant	Description of Stamps tendered	Value
-------------------	--------------------------------	-------

To

The Treasury Officer,

No.dated.....

Certified that the stamps described above, of an aggregate value of Rs. (both in words and figures) have been deposited in the strong room of the treasury and brought on to the double lock register.

Dated..... Treasury

Head Treasury Clerk,
Treasury Officer,

To

The Collector,

No.....dated.....

<Sub. by GSR 37 dated 12.04.1974.>[FORM P.T.T. 18

TAX PENALTY RECEIPT

[See Rule 9(8) and 11(12)]

No.

Book No.

1. Name of the <Sub. by SO No. 15, dated 14.03.2005 for the word “Sale Tax Check Barrier”.>[Tax Collection Point]/place of checking
2. Name of the owner/incharge of the vehicle.
3. Registration No. of the vehicle.

4. No. of Registration Certificate, if any, held under the Punjab Passenger and Goods Taxation Act, 1952.
5. Name of the district in which registered under the Punjab Passengers and Goods Taxation Act, 1952.
6. Amount of
 - (i) tax charged
 - (ii) penalty, if any, charged
7. Period for which the amount of tax/penalty is charged/paid
8. Incase of penalty charged under rule 111(2)
 - (i) starting point of journey of defaulter.
 - (ii) fare from the starting point of journey of the defaulter upto the place of checking

Date and time of checking

Signature of the person
Making payment

Signature of the officer
receiving payment.

FORM P.T.T. 19
REGISTER OF PENALTY RECEIPTS

[See Rules 11(12)]

Year20District

Sr. No.	Date	Nam of the defaulting passengers	Name of the Inspecting who recovered the penalty	Amount of the panelty recovered	No. of receipt in Form P.T.T. 18	Date of deposit into the Treasury and no. of Treasury Receipts	Initials of Assessi ng Authori ty	Rema rks
1	2	3	4	5	6	7	8	9

FORM P.T.T. 20

**(REGISTER TO BE MAINTAINED BY OWNERS OF CONTRACT CARRIAGES
PAYING PASSENGER TAX IN CASH EXCEPT THOSE WHO PAY TAX IN
LUMP SUMP)**

Vehicle No.

Registration No.

Serial No.	Date of journey	Particulars of journey place of start	Place of destination	Amount of fare paid	Signature of passenger hirer

- (i) Entries in this register shall be made in ink.
- (ii) The owner shall page mark the register and obtain from the Assessing Authority on the first page of the register a certificate as to the number of pages contained in the register.
- (iii) The owner shall get each page of the register countersigned by an officer of the Excise and Taxation Department not below the rank of Taxation Inspector.

<Form 20-A inserted by SO No. 54, dated 22.05.2006.>FORM P.T.T. 20-A

(RETURN)

(See rule 17(3) of the Punjab Passengers and Goods Taxation Rules, 1952)

1. Name of owner_____
2. Registration No._____
3. Month and year to which the return relates_____
4. Vehicle No._____
5. Type of the vehicle (Whether Ordinary, Deluxe or AC Coach)_____
6. Seating capacity of the vehicle_____

7. Distance traveled by the vehicle in a day in the State_____
8. Total distance traveled by the vehicle in the month in the State_____
9. Contract money received/receivable for the month_____
10. Tax payable_____
11. No. of Treasury receipt with date with which tax was deposited_____

I solemnly declare that the above statements and particulars are true to the best of my knowledge on belief.

Signature of

the owner

Dated :

Note : Strike out and initial items which are not applicable.”

FORM P.T.T. 21

[See Rules 11(12)]

REGISTER TO PASSENGER TICKETS/GOODS RECEIPTS

Part A (Stock)				
Date on which received in stock	Serial Number of passengers tickets goods receipts got printed	Total number of passengers tickets goods receipts	Signature of official making entry against each item	Remarks
1	2	3	4	5

Part B (Issue)						
Date of Issue	Serial Number of passengers tickets goods receipts	Total number of passengers goods receipts issued	Number of the vehicle & name of the conduct or booking clerk to whom issued	Signature of receiving official	Signature of official making entry	Remarks
1	2	3	4	5	6	7

<Form 22 inserted by GSR 133, dated 4.11.1974.>FORM P.T.T. 22

REFUND ADJUSTMENT ORDER

[See Rules 13(3)]

Book No.Refund Voucher No.

To

1. certified with reference to the assessment records of Shri.....s/o Shri..... owner of vehicle(s) No. and holding certificate (s) No. (s)Of..... District for the period from.....to.....that a refund of Rs.(in figures) Rs. (in words) is due to the said owner.

2. Certified that the tax in respect of which this refund is allowed has been credited into the treasury.

3. Certified that no refund order regarding the sum in question as previously been granted and this order of refund has been entered in the original file of assessment under my signatures.

4. This refund will be adjusted toward the amounts of the tax due from the said owner for any subsequent month/quarter/year.

5. The owner shall attach this order to the challan showing the credit into the treasury of the amount payable by him for any subsequent period or periods or determined to be payable by him against which the adjustment is desired.

Seal of the assessing authority.

Signature.....
Assessing Authority

Place..... District.....

Date.....

Types of Motor Vehicle At a Glance

In exercise of the powers conferred by sub-section 41 of the Motor Vehicles Act, 1988 (59 of 1988) and in supersession of the notification of the Government of India in the erstwhile Ministry of Surface Transport number No. S.O. 451 (E), dated the 19th June, 1992, the Central Government hereby specifies the types of motor vehicles as mentioned in columns 1 and 2 of the Table below for the purpose of said sub-section (4).

Transport Vehicle	Non-Transport Vehicle
(i) Motor cycle with side car for carrying goods.	(i) Motor cycle without side car for personal use.
(ii) Motor cycle with trailer to carry goods.	(ii) Mopeds and motorized cycles (Engine capacity exceeding 25 cc).
(iii) Motor cycle used for hire to carry one passenger on pillion and motorized cycle-rickshaw for goods or passengers on hire.	(iii) Invalid carriage.
(iv) Luxury Cab.	(iv) Three-wheeled vehicles for personal use.
(v) Three wheeled vehicles for transport of passengers/goods	(v) Motor car.
(vi) Goods carrier trucks or tankers or mail carriers (N1-N3 category).	(vi) Fork lift.
(vii) Power tiller and Tractors using public roads.	(vii) Vehicles or trailers fitted with equipments like rig, generator, compressor.
(viii) Mobile clinic or X-Ray van or library vans.	(viii) Crane mounted vehicle.
(ix) Mobile Workshops.	(ix) Agricultural Tractor and Power Tiller.
(x) Mobile canteens.	(x) Private service vehicle, registered in the name of an individual and if declared to be used by him solely for personal.
(xi) Private Service Vehicle.	(xi) Camper Van or Trailer for private use.
(xii) Public Service Vehicle such as maxi cab, motor cab, stage carriage and contract carriage including tourist vehicles.	(xii) Tow Trucks, Breakdown, Van and Recovery Vehicles.
(xiii) Educational Institution buses.	(xiii) Tower Wagons and tree trimming vehicles owned by Central, State and local authorities.
(xiv) Ambulances.	(xiv) Construction Equipment Vehicles as defined in rule 2(ca).
(xv) Animal Ambulances.	

(xvi) Camper vans or trailers. (xvii) Cash vans. (xviii) Fire tenders, snorked ladders, auxiliary trailers and fire fighting vehicles. (xix) Articulated vehicles. (xx) Hearses. (xxi) Omnibus +	
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Types of Motor Vehicles at a Glance

- (a) “Ambulance means vehicle specially designed, constructed or modified and equipped and intended to be used for emergency transportation of persons who are sick, injured, wounded or otherwise incapacitated.
- (b) “Animal ambulance” means a motor vehicle intended to be used for the emergency transportation of sick, injured, wounded or otherwise incapacitated animals.
- (c) “Camper van” means a special purpose M1 category vehicle constructed to include living accommodation which contains at least the following equipment:
 - Seats and table
 - Sleeping accommodation which may be converted for he seats
 - Cooking facilities, and
 - Storage facilities.

This equipments shall be rigidly fixed to the living compartment; however the table may be designed to be easily removable.

+ (d) The “Ombibus” has been kept in the category of transport vehicle with a view to bringing it under the purview of fitness regime as it is exhaustively used on road. However, the taxes to be levied on such vehicle would fall within the jurisdiction of State Governments.

* (e) Under rule 2(ca), use of public road by Construction Equipment Vehicle is incidental to the main off-road function. However, when the public road is being used regularly for carrying on commercial activities, then Construction Equipment Vehicles

such as dumpers and excavators being used for such activities, shall be deemed as transport vehicles.

Table of Maximum Speed Limit at a Glance

In exercise of the powers conferred by sub-section (1) of section 112 of the Motor Vehicle Act, 1988 (59 of 1988), the Central Government hereby fixes the speed specified in column (2) of the Table below as the maximum speed in respect of the class of motor vehicles specified in the corresponding entry in column (2) thereof.

Class of Vehicles	Maximum speed per hour in kilometers
(1)	(2)
<p>(1) If all the wheels of the vehicles are fitted with pneumatic tryres and the vehicle is not drawing a trailer -</p> <p style="padding-left: 40px;">(a) if the vehicle is a light motor vehicle, other than transport vehicles;</p> <p style="padding-left: 40px;">(b) if the vehicle is a light motor vehicle, and a transport vehicle;</p> <p style="padding-left: 40px;">(c) if the vehicle is a motor cycle;</p> <p style="padding-left: 40px;">(d) if the vehicle is a medium or heavy passenger motor vehicle;</p> <p style="padding-left: 40px;">(e) if the vehicle is a medium or heavy goods vehicle.</p>	<p>No limit</p> <p>65</p> <p>50</p> <p>65</p> <p>65</p>
<p>(2) IF the vehicle is an articulated vehicle, all the wheels of which are fitted with pneumatic tyres, which is a heavy goods vehicle or heavy passenger motor vehicle.</p>	<p>50</p>
<p>(3) If the vehicle is drawing not more than one trailer, or in case of artillery equipment, not more than two trailers and all the wheels of that vehicle and the trailer are fitted with pneumatic tyres -</p> <p style="padding-left: 40px;">(a) if the vehicle is a light motor vehicle and the trailer</p>	<p>60</p>

being two-wheeled has gross vehicle weight not exceeding 800 kilograms.	
(b) If the vehicle is a light motor vehicle and the trailer has more than two wheels or a gross vehicle weight exceeding 800 kilograms.	50
(c) If the vehicle is a medium goods vehicle or medium passenger motor vehicle.	
(d) If the vehicle is a heavy goods vehicle or heavy passenger motor vehicle.	50
(e) If the vehicle is a heavy goods vehicle or heavy passenger motor vehicle used by the fire brigade.	50
(4) Any other case not covered by entry (1), (2) or (3)	30
