

## The Punjab Motor Vehicles Taxation Rules 1925

1. (a) These rules may be called the Punjab Motor Vehicles Taxations Rules, 1925.

(b) They shall come into force on the first day of April, 1925.

2. In these rules—

(a) "the Act" means the Punjab Motor Vehicles Taxation Act, 1924 ;

(b) "section" means a section of the Act ; and

(c) "article" means an article in <sup>2</sup>(the Schedule to the Act,)

3. <sup>3</sup>[—].

4. Under sub-section (1) of section 4 every person who keeps a motor-vehicle for use shall fill up and sign declaration in Form I. The form may be sent by registered post, or may be presented in person or by an agent to the Licensing Officer.

5. Any person, who having delivered a declaration becomes liable to a further tax by reason of his keeping a greater number of motor vehicles for use than he has stated in the declaration, or by reason of any change in the character of any motor vehicle kept by him for use shall fill up, sign and deliver an additional declaration under section 5 in Form I.

6. The Licensing Officer, on receiving information that any person keeps a motor vehicle for use, may require him to sign fill up and deliver the form of declaration and may serve upon him at once a special notice in Form II. This notice may be sent to the person by post or may be served upon him in person or (if service cannot be made upon him in person) upon any adult male member or servant of his family. If the notice cannot be served in the manner aforesaid, it may be served by affixing it to some conspicuous part of his place of residence or business, or in such manner as the Licensing Officer may think fit.

7. Forms of declaration can be obtained from the Licensing Officer.

8. Under sub-section (1) of section 13 of the Act, <sup>4</sup>[—] persons who keep for use motor vehicles of the following classes are exempt from liability to pay the tax in respect of such motor vehicles to the extent specified below ;

<sup>1</sup>Vide Punjab Government notification No. 7083, dated the 18th March, 1925

<sup>2</sup>Schedule omitted by Punjab Act No. XIV of 1954.

<sup>3</sup>Deleted,—vide Punjab Government notification No. 1817.4.39/39536 and 39537, dated 24th November, 1939.

<sup>4</sup>The words "the State Government is pleased to declare that" omitted by Punjab Government Notification No. G S.R. 13/P.A. 4/24/S. 13 & 15/Amd. (3)/66, dated the 5th January, 1966.

(i) Motor Vehicles owned and kept for use by departments of the Central or <sup>1</sup>(State) Government—Total exemption: <sup>2</sup>(Provided that this exemption shall not apply to motor vehicles belonging to the Central Government's (Railways) or the State Government operating for a commercial purpose);

(ii) Motor Vehicles owned and kept for use by any local authority situated within the Punjab—Total exemption:

<sup>3</sup>[Provided that no exemption shall be available in respect of motor-vehicles which are operating on Commercial basis].<sup>4</sup>

<sup>5</sup>[(iii) Motor Vehicles owned by the educational institutions and used solely for the purpose of carrying pupils to and from the educational institutions or for purposes directly related to or incidental to the functions of the educational institutions. Total exemption].

(iv) Motor Vehicles classed as ambulances owned by the authorities of a hospital and kept for the sole use of conveying patients to and from the hospital.—Total exemption;

(v) Motor Vehicles temporarily brought into the Punjab and kept for use therein for a period not exceeding thirty days.—Total exemption:

Provided that this exemption shall not apply to transport vehicles registered in the Uttar Pradesh

<sup>6</sup>(Provided further that this exemption shall not apply to transport vehicles registered in another <sup>1</sup>(State) which normally operate on a route which lies partly in that <sup>1</sup>(State) and partly in this <sup>1</sup>(State) unless specially exempted by the Government.

(vi) Motor Vehicles imported under a Triptyque or Carnet de Passage and temporarily brought into the Punjab.—Total exemption for the first thirty days of their stay in the Punjab.

Note. (1) - By this clause motor vehicles imported under a triptyque or Carnet de Passage are exempted for the first thirty days of their stay in the <sup>1</sup>(State), irrespective of the total length of their stay. In the case of other motor vehicles brought temporarily into the <sup>1</sup>(State) no exemption at all is claimable if the period of the stay exceeds thirty days.

Note. (2).—A motor vehicle imported under a Triptyque or Carnet de Passage and kept in the <sup>1</sup>(State) for a period exceeding thirty days shall be charged, for that quarter in which the thirty first day of the vehicle's stay falls, not the full tax for the quarter but a proportionate fraction of that tax if the stay is thereafter protracted into another quarter, the full tax for that quarter shall be leviable

(vii) Motor Vehicles exempted under the Auxiliary Force Act, 1920, the Indian Territorial Force Act, 1920, or any other law for the time being in force.—Total exemption.

<sup>1</sup>Adaptation of Law of 1950.

<sup>2</sup>Proviso added by Punjab Government Notification No. 420 HT 46/23857, dated the 14th June, 1946.

<sup>3</sup>Inserted by Leg Suppl. Part III 23rd February, 1982.

<sup>4</sup>See notification dated 4th May, 1984

<sup>5</sup>Second proviso to sub-rule (v) added by Punjab Government Notification No 5892 H 38/3114, dated the 24th January, 1939.

(viii) Motor Vehicles kept exclusively for use as hearses. - Total exemption.

<sup>1</sup>(ix) Motor Vehicles purchased to replace those transferred to the Defence Department. Full exemption for the quarter during which the vehicle is registered and in respect of the next following quarter exemption to the extent of the fee paid for registration of the vehicle, provided the new vehicle is purchased within twelve months of the transfer of the original vehicle to the Defence Department.

(x) Vehicles used on the authority of a trade certificate and for one of the purposes mentioned in rule 3.27 of the Punjab Motor Vehicles Rules, 1940. - Total exemption.

<sup>2</sup>(xi) Motor Vehicles other than transport vehicles brought permanently into the Punjab Total exemption for the quarter during which any such vehicle is so imported provided that it has been taxed for the same quarter in any other <sup>3</sup>(State) in India).

<sup>4</sup>(xii) Motor Vehicles of a foreign country operating under sub section (1-A) of section 92 of the Motor Vehicles Act, 1939. - Total exemption, provided a provision for such exemption is made by the Central Government in the relevant reciprocal agreement with such foreign country.

A person (other than a department of the Central or <sup>5</sup>(State) Government) who is wholly exempt from liability to pay the tax under this rule must nevertheless fill in and deliver the form of declaration and obtain a licence unless he is exempt under clause (v) of this rule.

<sup>6</sup>(xiii) "Invalid Carriage" as defined in Clause (10) of section 2 of the Motor-Vehicle Act, 1939, (Central Act, IV, 1939). - Total exemption.

8-A. No person shall be entitled to exemption under clause (v) of the last preceding rule unless he has paid tax to the Government of another <sup>7</sup>(State) for the period for which exemption as claimed.

<sup>8</sup>(Provided that if the vehicle in respect of which exemption is claimed belongs to a person who ordinarily resides in an area, where no taxes are levied on motor vehicles, and is normally kept for use in such area, the owner may claim the said exemption on establishing these facts.)

8 B <sup>9</sup>(i) Subject to the conditions hereinafter prescribed, any person keeping a Motor Vehicle other than a vehicle let or plied for hire is exempted from liability to pay the tax for any quarter in which the vehicle is used for a period not exceeding seven days.)

<sup>1</sup>Added by Punjab Government Notification No. 2408 HG 41/55534, dated the 28th October, 1941.

<sup>2</sup>Added by Punjab Government Notification No. 181 H 47/19563, dated the 14th March, 1947.

<sup>3</sup>Subs. by Adaptation of Laws Order, 1950.

<sup>4</sup>Added by Punjab Government Notification No. G.S.R. 96/P.A. 4/24/S. 15/ Amd. (4)/65, dated the 3rd May, 1965.

<sup>5</sup>See Leg. Suppl Part III dt. 7-6-77.

<sup>6</sup>Subs. by Punjab Government Notification No. 824 H 39/7809, dated the 28th February, 1939.

<sup>7</sup>Subs. by Punjab Government Notification No. G.S.R. 13/P.A. 4/24/S. 13 and 15/Amd. (3)/66, dated the 5th January, 1966.



(ii) No person shall be entitled to claim exemption under this rule unless the following conditions are fulfilled :—

(a) Before taking the vehicles into use, the person shall obtain from the Licensing Officer or a motor dealer or association specially authorised in this respect by the <sup>1</sup>(State) Government ;

Special Short-term License in Form IV paying, therefore, a fee, equal to one-fifth of the tax which would have been payable on the vehicle for the quarter or to five rupees whichever is greater.

(b) The Special Short-term License obtained under the last preceding clause shall be exhibited on the windscreen, or if a windscreen is not fitted on some other prominent part of the vehicle during the whole period of its validity and throughout the remainder of the quarter for which exemption is claimed.

(c) The <sup>1</sup>(State) Government may authorise any firm of motor dealers or association of persons using motor vehicles ; appointed to be a special Registering Authority under the provisions of sub-rule (2) of the rule 3.15 of the Punjab Motor Vehicles Rules, 1940 ; to issue short-term licenses under clause (a) above and may impose conditions on such authorisation. An authorisation issued under this clause may be withdrawn at any time.

(iii) If a person who has obtained a Special Short-term License under sub rule (ii) desires to keep the vehicle in use for a longer period and pays the full tax for the quarter ; he shall be entitled to obtain a refund of the fee paid for the Special Short-term License, provided that payment of the tax for the quarter is made before the expiry of the term of the Special Short-term License.

<sup>2</sup>8-C. If a person becomes liable to pay a quarterly instalment of tax but proves to the satisfaction of the Licensing Officer that he has neither used nor permitted the use of the motor vehicle during the quarterly period preceding shall be entitled to receive an order in writing from the Licensing Officer exempting him from liability to pay the instalment of tax relating to that quarter and the Licensing Officer shall make an endorsement to that effect on the License. In calculating the period during which the Motor Vehicle was not used regard shall be had only to complete quarter during which it was not used and shorter periods shall be excluded. In the same manner where a newly registered vehicle is brought on the road during any part of taxation quarter the tax shall be charged for the whole quarter irrespective of the quarter for which the vehicle is used).

9. Under sub-section (2) of section 13 any person who becomes liable to pay a quarterly instalment of tax, but proves to satisfaction of the Licensing Officer that he has not used or permitted the use of the motor vehicle throughout the preceding quarterly period, as defined in sub-section (1) of section 3, is entitled to exemption from liability to pay that quarterly instalment.

10. Any person making a claim to exemption under sub-section (2) of section 13 or under rule 8 or rule 9 shall support his claim to exemption by

<sup>1</sup>Subs. by Adaptation of Laws Order, 1950.

<sup>2</sup>Subs. by Punjab Government notification No. 869(5) 805 (Ch.) T 57/13802, dated the 20th February, 1957.

such proof or in such manner as the Licensing Officer may in each case direct :

(Provided that no person shall be entitled to an exemption under sub-section (2) of section 13 or rule 9, unless such person deposits the registration certificate with the Licensing Officer and also sends an advance intimation to that Officer of his intention not to use the vehicle during the quarter in respect of which exemption is claimed).

11. Under sub section (3) of section 13 whoever becomes liable to pay a quarterly instalment of tax but proves that he has paid a municipal tax in respect of the same motor vehicle, and for the whole or part of the quarter for which the instalment of tax is due may claim deduction to the extent or half the amount municipal tax of the same period. Such claim must be supported by a receipt for a licence or other document signed by a competent officer of the municipal committee, showing that such municipal tax has been paid for such period.

11-A. A person who has paid a quarterly instalment of tax in respect of a motor vehicle, but afterwards proves to the satisfaction of the Licensing Officer, under section 13 of the Act, that he is not liable to the payment of that instalment of tax or part thereof on account of any of the exemptions or deductions provided for in the Act or rules, is entitled to claim refund of the tax already paid to the extent admissible under the Act or the rules made thereunder. Claims for refund for tax paid to a local body must be supported by a receipt or a license other documents signed by competent officer of that local body showing that such tax has been paid for such a period.

12. Whenever an exemption or deduction or refund is claimed by license and his claim is admitted, the Licensing Officer, shall make the necessary entry certifying the exemption or deduction or refund in the remarks column of the license.

13. When a person purchases or keeps for use a motor vehicle in respect of which a license has already been issued he shall produce the license referred to in rule 18 before the Licensing Officer. The Licensing Officer shall then cancel the license and deliver to the applicant a fresh license in his own name, in which he shall enter as paid those instalments of the tax which were entered as paid on the former license.

14. In the event of a licensee losing his license, on an application being made to the Licensing Officer a duplicate license may be issued on the payment of a fee of <sup>2</sup>(twenty-five paise).

15. The assessment of motor vehicles described in articles 1, 2 and 3 depends on the weight unladen of the vehicle. The assessee must state this weight in his declaration form. The Licensing Officer may accept the statement or may in his discretion demand from the applicant proof that the declaration of weight unladen is correct. In the absence of such proof the Licensing Officer shall decide the

<sup>1</sup>Proviso added by Punjab Government notification No 4940 (S) 5276 (Ch.) T/57/56106, dated the 22nd June, 1957.

<sup>2</sup>Subs by Punjab Government Notification No. G. S. R. 13/P. A. /24/S. 13&15/Amd. (3)/66, dated the 5th January, 1966.

weight of the unladen motor vehicle and shall assess the tax accordingly.

16. The assessment of vehicle described in articles 4, 5 and 6 depends on the number of persons that can be seated in a vehicle. In the case of vehicles having a seating capacity for four or six persons the Licensing Officer shall check the applicant's declaration from his judgement as to the seating capacity of the vehicles, bearing in mind that vehicles of the kind known as four to six seaters are to be classed as five seaters.

17. For the purpose of assessment, the Licensing Officer may require an applicant for a license to produce his car before him for his inspection.

18. As soon as an applicant for a license has filed the declaration the Licensing Officer shall inform him (by letter) of the assessment on his motor vehicle; and the applicant shall, as prescribed, in the Act, pay the first quarterly instalment of the tax into the treasury<sup>2</sup> (or in judicial stamps or by money order). The licensing Officer, on the production of the challan, shall deliver the license, which shall be in Form III, to the applicant.

19. Any police officer on duty may order a motor vehicle to stop and examine it to ascertain whether a license therefor has been obtained. Should he discover that it has not been licensed, he shall take the name and the register number of the vehicle and the name of the owner, and report the same without delay to the Licensing Officer for such action as he considers necessary. No such action shall be taken by a police officer until the first day of May, 1925.

20. Before imposing a penalty under sections 8 and 9, the Licensing Officer shall call upon the person concerned to show cause why the penalty should not be imposed. He shall record a brief memorandum of the facts of the case and the statement (if any) of the person concerned, and a finding with a brief statement of his reasons for that finding.

21. Under section 12 any person aggrieved by any order relating to the assessment imposition of recovery of tax or penalty may, within a period of thirty days from the date of such order, appeal from such order. The appeal shall be made in writing to the officer to whom an appeal lies under section 12, stating the grounds on which the appellant disputes the order. The officer hearing the appeal may in his discretion—

- (a) dismiss the appeal summarily; or
- (b) call on the Licensing Officer for a report, and after considering such report and such arguments as may be put forward on behalf of the appellant may confirm modify or set aside the order.

22. When a person pays an instalment of tax or satisfies a Licensing Officer that he is entitled to exemption from the payment of tax, the Licensing Officer shall issue a token in Form V to such person and shall enter in the token the amount paid or the word 'Exempt' as the case may be.

<sup>2</sup>See GSR 13/P/4/24/S/13 & 15/Amd. (3) 66 dt. 15-1-1966.



4. *Obligation of persons keeping motor vehicles to make declaration and to pay tax.* (1) Every person who keeps a motor-vehicle for use shall fill up and sign a declaration in the prescribed form, stating the prescribed particulars, and shall deliver the declaration as filled up and signed by him to the licensing officer before the 30th day of April, 1925, or if such person commences to keep the motor-vehicle for use after the 10th day of April, 1925, then before the expiration of 21 days from the day of his commencing to keep the motor-vehicle for use.

(2) The tax to which he appears by such declaration to be liable shall be paid by the person keeping the motor vehicle, if for the first quarterly period before the 30th day of April, if for the second quarterly period before the 31st day of July, if for the third quarterly period before the 31st day of October, and if for the fourth quarterly period before the 31st day of January :

Provided that if such person commences to keep the motor vehicle for use, after the 10th day of April, 1925, he shall pay the first instalment due before the expiration of 21 days from the day of his commencing to keep the motor-vehicle for use.

(3) Every person who owns any motor-vehicle which is let for hire, shall, for the purposes of this Act, be deemed to be the person who keeps the motor-vehicles for use.

4-A  
5. *Obligation to make additional declaration and to pay further tax.*—Whenever any person, who has delivered a declaration under the preceding section becomes liable to an additional tax by reason of his keeping a greater number of motor-vehicles for use than he has stated in the declaration or by reason of any change in the character of any motor-vehicle kept by him for use, he shall fill up and sign an additional declaration specifying with reference to such liability the particulars required by the preceding section.

Such person shall deliver the additional declaration so filled up and signed and pay such additional tax as by the last mentioned declaration appears to be payable by him to the licensing officer before the expiration of 21 days from the day of his becoming so liable as aforesaid :

Provided that when payment is made of additional tax by reason of any change in the character of any motor-vehicle, an allowance shall be made for the tax already paid.

6. *Service of special notice to make declaration and to pay tax.*—The licensing officer may direct a special notice to be served upon any person requiring such person to fill up, sign and deliver to the officer named in such notice, a form of declaration, to be left with such notice, stating whether such person is or is not liable to the payment of any tax and to pay the tax to which he appears by such declaration to be liable to the person named therein before the expiration of 14 days from the date of the service of such special notice.

7. *Grant of license.*—Every licensing officer shall grant and deliver to every person who pays to him the first instalment of tax due, a license in which shall be specified the particulars of the tax paid, with any other particulars that may be prescribed. The license shall be dated on the day

23. (1) No person shall drive or cause to be driven any motor vehicle unless a valid token is displayed thereon in the manner hereinafter prescribed.

(2) In the case of motor cycles not having more than two wheels (whether with or without a side-car) the token shall be affixed to the plate bearing the front registration mark so as to face towards the left-hand side of the motor cycle, and in the case of any other motor vehicle it shall be affixed to the bottom-left-hand corner of the windscreen facing forwards or if the vehicle is not fitted with a windscreen then in some other conspicuous place on the left hand side of the vehicle.

(3) Nothing in sub-rule (1) of this rule shall apply in the case of a vehicle owned or kept for use by any department of the Central Government other than a vehicle used in connection with the business of (a Railway) or which is for the time being exempt from liability to pay tax under clause (v), (vi) or (viii) in sub-rule (1) of rule 8 or under rule 8-B or which has not been kept for use by the owner for more than thirty days.

24. (1) Any holder of a token which has been lost, destroyed, defaced or torn may apply to the Licensing Officer for the issue of a duplicate token, and the Licensing Officer shall, if he is satisfied after making enquiries that a duplicate may issue, issue a duplicate token.

(2) A duplicate token shall be in Form V with the words "Duplicate" in bold red letters written or stamped across it.

(3) The fee for the issue of a duplicate token shall be <sup>2</sup>(twenty-five paise).

25. Whoever contravenes the provisions of rule 3 shall be punishable with fine which may extend to twenty rupees, and in the event of any subsequent conviction for the same offence with a fine which may extend to a hundred rupees.

#### [SCHEDULE]

Serial No.	Description of Motor Vehicle	Annual rate of Tax in rupees
1.	Motor Cycles (including motor scooters and cycles with attachment for propelling the same by mechanical power, not exceeding 8 cwt. in weight unladen—	
(a)	Bicycles not exceeding 200 lbs. in weight unladen	31 .25
(b)	Bicycles exceeding 200 lbs. in weight unladen	62 .50
(c)	Bicycles as in (a) or (b) above when used for drawing a trailer or side car, in addition to the tax payable therefor	15 .65
(d)	Tricycles	62 .50
2.	Vehicles used not exceeding 5 cwt. in weight unladen adopted and used solely by or for a person suffering from any infirmity	7 .00

<sup>1</sup>Subs. by Adaptation of Laws Order, 1950.

<sup>2</sup>Subs. by Punjab Government Notification No. G.S.R. 13/P.A. 4024/S. 13 and 15/Amd. (3)/66, dated the 5th January, 1966.

<sup>3</sup>See Leg. Suppl. Part III dt. 14-6-82 Page 493,



3. Vehicles used solely in the course of trade and industry for the transport of goods (including tricycles weighing more than 8 cwt unladen) —

(a) Vehicles other than such electrically-propelled vehicles as aforesaid but not exceeding 12 cwt. in weight unladen;	52 .50
(b) Vehicles other than such electrically propelled vehicles as aforesaid but not exceeding 12 cwt. in weight unladen ;	207 .00
(c) Vehicles exceeding 12 cwt. but not exceeding one ton in weight unladen ;	337 .50
(d) Vehicles exceeding one ton, but not exceeding two tons in weight unladen ;	660 .00
(e) Vehicles exceeding 2 tons, but not exceeding 3 tons in weight unladen ;	840 .00
(f) Vehicles exceeding 3 tons but not exceeding 4 tons in weight unladen ;	1200 .00
(g) Vehicles exceeding 4 tons in weight unladen ;	1500 .00
(h) vehicles if used for drawing a trailer, in addition for each trailer ; provided that two or two or more vehicles shall not be chargeable under this clause with respect to the same trailer ;	75 .00

4 (i) Motor cabs with contract carriage permits plying for hire and used for the transport of passengers excluding driver and conductor ;	100 .00
(ii) Tram Cars ;	(per seat) 18 .75
(iii) Auto Rickshaw ;	100 .00 (per annum)
5. (i) Stage carriages plying for hire and used for the transport of passengers, excluding the driver and conductor ;	500 .00 (per seat subject to a maximum of Rs. 35000 .00)

(ii) Mini Buses having a seating capacity of not more than 30 passengers, excluding driver and conductor plying for hire and used for the transport of passengers	3000 .00 (per annum)
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6. Motor Vehicles other than those liable to tax under the foregoing provisions of this schedule having a seating capacity of—

(a) One person ;	62 .60
(b) more than one person, but not more than three persons ;	117 .20
(c) four persons ;	156 .25
(d) more than four persons, for every additional seat	39 .05

## FORM I

## Form of Declaration

*Section 4(1) of the Punjab Motor Vehicles Taxation Act, 1924, and Rule 4 of the Punjab Motor Vehicles Taxation Rules, 1925.*

1. Name, father's name and full address.....
  2. (a) Class of Vehicle.....
  - (b) Type of body.....
  - (c) Engine No.....
  - (d) Chasis No.....
  3. (a) Year of manufacture.....
  - (b) Make.....
  - (c) Horse-power and number of cylinders.....
  - (d) Model or series.....
  4. No. and size of tyres on each axle (in the case of transport vehicles only) :—
  5. (a) Weight unladen.....
  - (b) Registered seating capacity.....
  - (c) Registered laden weight (in the case of transport vehicles only)
  6. Date of commencing to keep the motor vehicles for use
- I hereby declare that the above particulars are true.

Date.....

(Signature)

Certified that the above particulars are correct.

(Signature of officer inspecting the vehicles).

Date.....

The vehicle has been assessed under Entry..... of the Tax Schedule at the Rate of Rs..... per annum.

Licensing Officer,

Date.....

District

*Note (1)*—A separate declaration form must be completed for each vehicle.

*Note (2)*—The entry to be made against side-head 2(b) in the declaration form should describe the type of body in one or other of following categories :—

Two seater open

Two seater closed.

Tourer.

Saloon (including various types of convertible bodies).

Van.

Bus type, with removable seats.

Bus type, with fixed seats.

Truck.

# FORM II NOTICE

Under section 6 of the Punjab Motor Vehicles Taxation Act, 1924

To .....

Address .....

Take notice that you are hereby required to fill up, sign and deliver to the undersigned the form of declaration enclosed in respect of every motor vehicle kept by you for use, and to pay the tax due on every such vehicle before the expiration of 14 days from the date of service of notice. Failure to deliver the declaration or to pay the tax involves a penalty under section 8 and 9 of the Punjab Motor Vehicles Taxation Act, 1924.

Signature of Licensing Officer.

# FORM III

## License

(Under section 7 of the Punjab Motor Vehicles Taxation Act, 1924 and rule 18 of the Punjab Motor Vehicles Taxation Rules, 1925)

Whereas ..... has paid the taxes entered on the reverse he is permitted to keep for the use motor vehicle No ..... within the limits of the Punjab upto the 31st March, 19 .....

Date .....

Licensing Officer,

..... District.

Renewed for the year ending the 31 March, 19 .....

19 .....

19 .....

# TRANSFER OF RECORDS

The records pertaining to the vehicle have been transferred to the..... District.

..... District

..... District

..... District.

[The reverse of Form III]

# INSTALMENT OF TAX

Year	Quarter	Amount of tax paid or in the case of an exemption the reason there for	District in which payment made	Initials of Licensing Officer and remarks
	1st			
19	2nd			
	3rd			
19	4th			
	1st			
	2nd			
19				
	3rd			
19				
	4th			



(Under Rule 8-B of the Punjab Motor Vehicles  
Taxation Rules, 1925.)

PUNJAB

Fr. IV.

Book No

No.

Fee paid Rs.

Fee paid Rs.

Name of license

Book No.

Place

Father's Name

Caste

No.

Date

Address

Certified that

Description and registered No. of motor vehicle.....

Owner of motor vehicle No,

Valid from

(date)

has paid Rs.

being the tax for seven days.

(date)

from

to

inclusive.

Licensing Officer,

District.

Licensing Officer,

District.

Dated

ate)

# FORM V

## Form of Token

(Rule 22 of the Punjab Motor Vehicles Taxation Rules, 1925)

Counterfoil

Quarter

Token No.

Book No.

Registration No. of vehicle

Name of owner

Class of vehicle for taxation purpose

Amount of tax paid

Date of payment

Remarks

(Signature of Issuing Officer).

Checked and entered in Taxation Register.

Licensing Officer

Note. — The token will be over-printed with the figure 1, 2, 3 or 4, being the number of the quarter which it relates.

PUNJAB

TAX TOKEN

No.

Book No.

Year

Name of owner

Registration No.

Amount paid

Issuing Officer

District.

Fr. V ]

The Punjab Motor Vehicles Taxation Rules, 1925