

THE UTTAR PRADESH MOTOR VEHICLES TAXATION ACT,
1997¹

[U. P. Act No. 21 of 1997]

Amended by

U. P. Act No. 05 of 1999

U. P. Act No. 30 of 1999

U. P. Act No. 04 of 2000

U. P. Act No. 25 of 2001

U. P. Act No. 04 of 2003

U. P. Act No. 21 of 2004

U. P. Act No. 03 of 2006

U. P. Act No. 24 of 2007

U. P. Act No. 27 of 2007

U. P. Act No. 18 of 2009

U. P. Act No. 09 of 2014

U.P. Act No. 39 of 2021

**[As Passed by the Uttar Pradesh Legislature, assented to by
the President on December 06, 1997 under Article 201 of the
Constitution of India and published in the Uttar Pradesh Gazette,
Extraordinary on December 15, 1997.]**

AN

ACT

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

IT IS HEREBY enacted in the Forty-eight Year of the Republic of
India as follows :—

**Short title,
extent and
commencement**

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

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

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

Definitions

2. In this Act, —

²[(a) “additional tax” means a tax imposed under section 6.]

1. For Statement of Objects and Reasons see at the end of this Act.

2. [Subs. by sec. 2 \(a\) of U. P. Act No. 18 of 2009.](#)

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

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

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

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

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

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

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

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

(i) “passenger” in relation to a public service vehicle means any person traveling in a public service vehicle, but does not include the operator, the driver, the conductor or an employee of the operator of

[1. Ins. by sec. 2 of U. P. Act No. 9 of 2014.](#)

the public service vehicle travelling in the bonfire discharge of his duties in connection with the public service vehicle ;

¹ [(j) “quarter” means a period of three calendar months commencing on the first day of any calendar month.]

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

² [(k-1) “special tax” means a tax imposed under section 4-A.]

(l) “tax” means any tax levied under section 4 ;

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

(n) “Transport vehicle” means a goods carriage or a public service vehicle ;

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

Power to exempt

3. (1) The State Government may, by rule or notified order, subject to such conditions and for such period, as may be specified, exempts, either wholly or partially any motor vehicle or class of ³[motor vehicles] from —

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

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

(2) ⁴ [* * * *]

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

Imposition of tax

4. (1) Save as otherwise provided in this Act or the rules made thereunder no motor vehicle other than a transport vehicle, shall be used in any public place in Uttar Pradesh unless a one-time tax at the rate applicable in respect of such motor vehicle ⁵[as may be specified by the State Government by notification in the *Gazette*] has been paid in respect thereof :

[1. Subs. by sec. 2 \(2\) of U. P. Act No. 18 of 2009.](#)

[2. Ins. by sec. 2 \(3\) of U. P. Act No. 18 of 2009.](#)

[3. Subs. by sec. 3 \(a\) of U. P. Act No. 18 of 2009.](#)

[4. Omit. by sec. 3 \(b\) of U. P. Act No. 18 of 2009.](#)

[5. Subs. by sec. 4 \(a\)\(i\) of U. P. Act No. 18 of 2009.](#)

¹[Provided that in respect of an old motor vehicle instead of a onetime tax, annual tax applicable to such motor vehicle as may be specified by the State Government by notification in the *Gazette* may be paid :]

²[Provided also that from the date of commencement of the Uttar Pradesh motor vehicles Taxation (Amendment) Act, 2014 no motor vehicle other than a transport vehicle shall be used in any public place after the expiry of validity of registration under the Motor Vehicles Act, 1988 unless a green tax at the rate applicable to such motor vehicles as may be specified by notification, by the State Government has been paid in respect thereof :]

³[(1-A) Save as otherwise provided in this Act or the rules made thereunder no three wheeler motor cab and goods carriage having gross vehicle weight not exceeding 3000 kilograms, shall be used in any public place in Uttar Pradesh unless yearly tax at such rate of such motor vehicle, as may be specified by the State Government by notification in the *Gazette*, has been paid in respect thereof :

Provided that in respect of a motor vehicle under this sub-section in lieu of yearly tax such amount of onetime tax may be payable as specified by the State Government by notification in the *Gazette*.]

⁴[(2) Save as otherwise provided by or under this Act no goods carriage other than those specified in sub-section (1-A), construction equipment vehicles, specially designed vehicles, motor cab (other than three wheeler motor cab), maxi cab and public service vehicles owned or controlled by the State Transport Undertaking, shall be used in any public place in Uttar Pradesh unless a quarterly tax at the rate applicable to such motor vehicle as may be specified by the State Government by notification in the *Gazette*, has been paid in respect thereof :

Provided that in respect a motor vehicle under this sub-section instead of quarterly tax, an yearly tax at such rate as may be specified by the State Government may be payable.]

⁵[(2-A) Save as otherwise provided by or under this Act no public service vehicle other than those referred in sub-section (1-A) and sub-section (2) shall be used in any public place in Uttar Pradesh unless a monthly tax at such rate as may be notified by the state Government is paid in respect thereof :

[1. Subs. by sec. 4 \(a\)\(ii\) prov. of U. P. Act No. 18 of 2009.](#)

[2. Ins. by sec. 4\(3\) prov. of U. P. Act No. 9 of 2014.](#)

[3. Ins. by sec. 4\(b\) of U. P. Act No. 18 of 2009.](#)

[4. Subs. by sec. 4\(c\) of U. P. Act No. 18 of 2009.](#)

[5. Ins. by sec. 4\(d\) of U. P. Act No. 18 of 2009.](#)

Provided that in respect a motor vehicle under this sub-section instead of monthly tax, a quarterly or an yearly tax at such rate as may be notified by the State Government may be payable.

(2-B) Where any reciprocal agreement relating to taxation of goods carried by road is entered into between the Government of Uttar Pradesh and any other State Government or a Union Territory, the levy of tax under sub-section (1-A) or sub-section (2) shall, notwithstanding anything contained in the said sub-section, be in accordance with the terms and conditions of such agreement :

Provided that the tax so levied shall not exceed the tax which would otherwise been levied under the Act.

¹[(3) Where any motor vehicle other than a transport vehicle is found plying as a transport vehicle, such tax therefore as may be notified by the State Government, shall be payable.]

(4) ² [* * * *]

**Levy of
special tax in
respect of
certain
Vehicles**

³[**4-A.** Save as otherwise provided by or under this Act no public service vehicle covered by temporary permit issued for the conveyance of passengers on special occasions, such as to and from fair and religious gatherings or to carry marriage parties, tourist parties or such other reserved parties by whatever name called shall be operated in public place in Uttar Pradesh unless in addition to tax under section 4, the special tax at such rate as may be notified by the State Government has been paid in respect thereof.]

5. ⁴ [X X X X]

⁵[**6.** Save as otherwise provided in this Act or the rules made thereunder, no public service vehicle owned or controlled by State Transport Undertaking shall be operated in any public place in Uttar Pradesh unless an additional tax as may be notified by the State Government in addition to tax payable under section 4 has been paid in respect thereof.]

7. ⁶ [X X X X]

8. ⁷[(1) For the purpose of providing relief to the passengers or other persons, suffering casualty in any accident in which a public service vehicle is involved or to heirs of such passengers or other persons, the State Government shall establish a fund to be known as

[1. Ins. by sec. 4 \(d\) of U. P. Act No. 18 of 2009.](#)

[2. Omit. by sec. 4 \(e\) of U. P. Act No. 18 of 2009.](#)

[3. Ins. by sec. 5 of U. P. Act No. 18 of 2009.](#)

[4. Omit. by sec. 6 of U. P. Act No. 18 of 2009.](#)

[5. Subs. by sec. 7 of U. P. Act No. 18 of 2009.](#)

[6. Omit. by sec. 8 of U. P. Act No. 18 of 2009.](#)

[7. Subs. by sec. 9 of U. P. Act No. 18 of 2009.](#)

the Uttar Pradesh Road Transport Accident Relief fund. The amount equivalent to two per cent of the tax levied under section 4 and two per cent of the additional tax levied under section 6 shall be credited to the said fund.]

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

**Payment of
tax and
penalty**

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

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

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

¹[(ii) the tax payable under sub-section (1-A) of section 4, shall be payable in advance for one year at the time of the registration of vehicle under the Motor Vehicles Act, 1988 and thereafter on or before be fifteenth day of the first calendar month of the each year next following.

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

²[(iv) ³[(a) the tax payable under section (2-A) of section 4 shall be payable in advance for one calendar month at the time of registration of the vehicle under the Motor Vehicles Act, 1988 and thereafter on or before the fifteenth day of each calendar month next following.]

(b) ⁴[the special tax payable under section 4-A] in respect of vehicles covered by temporary permit issued for the conveyance of passengers on special occasions, such as to and from fairs and religious gatherings or to carry marriage parties, tourist parties or such other reserved parties shall be paid at the time of issuance of such temporary permit.]

(2) When any person transfers a motor vehicle registered in his name to any other person, then without prejudice to the liability of the transfer or in this regard, the transferee shall be liable to pay the arrears of tax additional tax and penalty if any, in respect of the motor vehicle so transferred due on or before the date of its transfer ad if the

1. [Subs. by sec. 10 a\(i\) and \(iii\) of U. P. Act No. 18 of 2009.](#)

2. [Subs. by sec. 2 of U.P. Act No. 5 of 1999.](#)

3. [Subs. by sec. 10\(ii\) A of U. P. Act No. 18 of 2009.](#)

4. [Subs. by sec. 10 \(II\) B of U. P. Act No. 18 of 2009.](#)

transferee was the owner of the said motor vehicle during the period for which such tax additional tax or penalty is due.

(3) Where the tax or additional tax in respect of a motor vehicle is not paid within the period specified in sub-section (1), in addition to the tax or the additional tax due, a penalty at such rate ¹[not exceeding the due amount] as may be prescribed, shall be payable, for which the owner and the operator if any shall be jointly and severally liable.

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

Vehicles not to be used in Uttar Pradesh without payment of tax

10. ²[(1) Notwithstanding anything contained in section 9, no transport Vehicle shall ply in Uttar Pradesh, —

³[(a) under a temporary permit granted under the Motor Vehicles Act, 1988 by an authority having jurisdiction outside Uttar Pradesh unless there has been paid in respect thereof a tax under section 4 for its use or stay in Uttar Pradesh.]

(b) under a national permit granted under sub-section (12) of section 88 of the said Act by an authority having jurisdiction outside Uttar Pradesh unless there has been paid in respect thereof ⁴[a tax under section 4] calculated ⁴[at the rate specified by the State Government by notification in the *Gazette*], in the manner prescribed.

(c) under a permit granted under sub-section (9) of section 88 of the said Act read with the Motor Vehicles (All India Permit for Tourist Transport Operators) Rules, 1993 by an authority having jurisdiction out-side Uttar Pradesh unless there has been paid in respect thereof ⁵[a tax under section 4] at the rate ⁵[specified by the State Government by notification in the *Gazette*], in the manner prescribed ;]

6 [* * * *]

(2) **7** [* * * *]

(3) If such transport vehicle is found plying in Uttar Pradesh without payment of the tax or additional tax payable under this Act

1. [*Subs. by sec. 10\(b\) of U. P. Act No. 18 of 2009.*](#)

2. [*Subs. by sec. 3 of U.P. Act No.25 of 2001.*](#)

3. [*Subs. by sec. 11 \(a\) \(i\) of U. P. Act No. 18 of 2009.*](#)

4. [*Subs. by sec. 11 \(a\) \(iii\) of U. P. Act No. 18 of 2009.*](#)

5. [*Subs. by sec. 11 \(a\) \(iii\) of U. P. Act No. 18 of 2009.*](#)

6. [*Omit. by sec. 11 \(a\) \(iv\) prov. of U. P. Act No. 18 of 2009.*](#)

7. [*Omit. by sec. 11 \(b\) of U. P. Act No. 18 of 2009.*](#)

such tax or additional tax alongwith a penalty ¹[equivalent to five times of the due tax] or additional tax shall be payable.

²[Provided that ³[the tax under this section] shall not be payable in respect of Motor Cabs plying exclusively within the notified area of Noida, Greater Noida and Ghaziabad Development Authority from Delhi on the basis of permit issued by the Transport Authorities of National Capita Territory Delhi.]

⁴[Provided further that the tax under this section shall not be payable in respect of motor cabs (CNG operated) plying exclusively with the limits of National Capital Region under the permit granted as per agreement entered into with the Governments of Uttar Pradesh, Haryana, Rajasthan and the National Capital Territory of Delhi.]

⁵[Provided also that where the operation of vehicles is permitted exclusively in the free zone declared in the reciprocal agreement between the State of Uttar Pradesh and the State of Madhya Pradesh, wherein tax exemption is also allowed, the tax payable under this section shall be exempted wholly or partially in accordance with the said agreement in the Chitrakoot Local Area.]

Amount payable on liability occurring for the first time

⁶[**11.** Save as otherwise provided by or under this Act when, in respect of a transport vehicle, the tax becomes payable for the first time after the commencement of any calendar month, the tax or one twelfth of the appropriate yearly tax for each calendar month or part thereof in respect of which the tax is payable.]

Non-use of vehicle and refund of tax

12. (1) When any person who has paid the tax in respect of a transport vehicle, proves to the satisfaction of the Taxation Officer in the prescribed manner that the motor vehicle in respect whereof such tax has been paid, has not been used for a continuous period of one month or more since the tax was last paid, he shall be entitled to a refund of an amount equal to ⁷[one third of the quarterly tax or one twelfth of the yearly tax] payable in respect of such vehicle for each ⁸[thirty days] of such period for which such tax has been paid :

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

⁹[Provided further that where one time tax has been paid for a motor vehicle under sub-section (1-A) of section 4, the amount equivalent to 1/20 for each month shall be refunded in respect of such vehicle.]

(2) Where the operator or, as the case may be, the owner of a motor vehicle, does not intend to use his vehicle for a period of one month or more he shall, before the date of tax or additional tax, as

1. [Subs. by sec. 11 \(c\) of U. P. Act No. 18 of 2009.](#)

2. [Ins. by sec. 2 of U. P. Act No. 27 of 2007.](#)

3. [Subs. by sec. 11\(d\) of U.P. Act No. 18 of 2009.](#)

4. [Ins. by sec. 11\(e\) of U. P. Act No. 18 of 2009.](#)

5. [Ins. by sec. 2 of U.P. Act No. 39 of 2021.](#)

6. [Subs. by sec. 12 of U. P. Act No. 18 of 2009.](#)

7. [Subs. by sec. 13\(a\) \(1\) of U. P. Act No. 18 of 2009.](#)

8. [Subs. by sec. 13\(a\) of U. P. Act No. 5 of 1999.](#)

9. [Ins. by sec. 13\(a\)\(2\) Prov. of U. P. Act No. 18 of 2009.](#)

the case may be, is due, surrender the certificate of registration, the token, if any issued in respect of the motor vehicle and the permit, if any, to the Taxation Officer of the region where the tax or additional tax was last paid and on such surrender an tax or additional tax under this Act shall be payable in respect of such vehicle for each complete calendar month of the period during which the vehicle remains withdraws from use and the aforesaid documents remain surrendered with the Taxation Officer :

Provided that in case such vehicle is found plying during the period when its documents as mentioned in this sub-section remain surrendered with the Taxation Officer, such owner or operator as the case may be shall be liable to ¹[the tax and the additional tax as if the documents were not surrendered and shall also be liable to the penalty equivalent to five times of the tax and additional tax].

(3) Where the owner of ²[a motor vehicle] in respect where of one-time tax has been paid under this Act proves to the satisfaction of the Taxation Officer in prescribed manner that such motor vehicle has not been used for a continuous period of one month or more, he shall be entitled to a refund of ²[such tax as may be specified by the State Government by notification in the *Gazette*] or the said period :

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

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

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

(5) The owner of a motor vehicle other than a transport vehicle, in respect whereof one-time tax has been paid under this Act shall be entitled to refund of such tax at the rates ³[specified by the State Government by notification in the *Gazette*] on the ground that he has after payment of such tax, paid tax in respect of such vehicle under any enactment relating to any tax on motor vehicles in any other State or Union Territory as a consequence of such vehicle having been brought over permanently to such other State or Union Territory or that such motor vehicle has been converted into a transport vehicle or that the registration of such motor vehicle has been cancelled.

(6) Where any person who has paid the tax other than one-time tax in respect of an old motor vehicle, proves to the satisfaction of the Taxation Officer that the motor vehicle, in respect of which such tax has been paid, has not been used for a continuous period of one month or more since, the tax or installment was last paid, he shall be

[1. Subs. by sec. 13 \(b\) Prov. of U. P. Act No. 18 of 2009.](#)

[2. Subs. by sec. 13 \(c\) of U. P. Act No. 18 of 2009.](#)

[3. Subs. by sec. 13 \(d\) of U. P. Act No. 18 of 2009.](#)

entitled to a refund of an amount equal to one-twelfth of the rate of annual tax payable in respect of such vehicle for each complete calendar month of such period for which such tax has been paid :

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

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

**Declaration
by person
keeping
vehicle for
use**

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

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

**Payment of
difference in
tax**

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

**Record of
payment of
the tax in the
certificate of
registration
and grant of
²[certificate]**

15. (1) The Taxation Officer shall record the payment of tax in the certificate of registration granted in respect of the motor vehicle and in the case of a transport vehicle shall also issue a ³[certificate] in the prescribed form.

(2) The Taxation Officer shall record payment of additional tax under ⁴[section 6] as the case may be, in the certificate prescribed in this behalf, to be issued by him.

1. [*Subs. by sec. 13\(e\) of U. P. Act No. 18 of 2009.*](#)

2. [*Subs. by sec. 14\(a\) of U. P. Act No. 18 of 2009.*](#)

3. [*Subs. by sec. 14 \(b\) of U.P. Act No. 18 of 2009.*](#)

4. [*Subs. by sec. 14 \(c\) of U. P. Act No. 18 of 2009.*](#)

**Power to stop
Vehicle and
enter**

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

**Time table to
be furnished**

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

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

Appeal

18. (1) Any person aggrieved by an order of the Taxation Officer made ¹[under section 4, section 6 and section 12] may, within thirty days from the date of receipt of such order, prefer an appeal to the Appellate Authority.

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

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

**Punishment
of offences**

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

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

**Recovery of
Tax**

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

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

²[(3) The Taxation Officer shall raise a demand in the form as may be prescribed from the owner or operator, as the case may be, for the arrears of tax and additional tax and penalty of each year, which shall also include the arrears of tax, additional tax or penalty, if any, of preceding years.]

[1. Subs. by sec. 15 of U. P. Act No. 18 of 2009.](#)

[2. Ins. by sec. 16 of U. P. Act No. 18 of 2009.](#)

Power to enforce attendance of witnesses etc.

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

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

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

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

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

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

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

(2) ¹[a motor vehicle] seized or detained under this section shall be released by the Taxation Officer immediately on payment of the tax, additional tax, penalty or other amount due for the non-payment whereof the vehicle was so seized or detained.

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

Bar of jurisdiction of courts

23. No Civil Court shall have jurisdiction to entertain any suit or proceeding in respect of anything done, any action taken or any order or direction issued by the State Government or any other authority or officer in pursuance of any power conferred by, or in relation to its or his functions under this Act.

Compounding of offences

24. (1) Subject to such conditions as may be prescribed, an offence punishable under this Act may be compounded either before or

1. Subs. by sec. 17 of U. P. Act No. 18 of 2009.

2. Ins. by sec. 4 of U. P. Act No. 25 of 2001.

after the institution of the prosecution, by the Taxation Officer or any other officer empowered by the State Government in this behalf by notification on realization of an amount equivalent to fifty per cent of the maximum fine provided for such offence under this Act.

(2) When an offence is so compounded —

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

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

Cognizance of offences

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

Offences by Companies

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

Provided that nothing contained in this sub-section shall render any such person liable to any punishment, if he proves that the offence was committed without his knowledge or that he exercised all due diligence to prevent the commission of such offence.

(2) Notwithstanding anything contained in sub-section (1) where any offence under this Act has been committed by a company and it is proved that the offence has been committed with the consent or connivance of or that the commission of the offence is attributable to any neglect on the part of any secretary, director, manager, or other officer of the company such secretary, director manager, or other officer, shall also be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

Explanation— For the purpose of this section —

(a) “Company” means anybody corporate and includes a firm or other association of individuals ; and

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

Protection of action taken in good faith

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

Power of State Government to make rules

28. (1) The State Government may, by notification make rules for carrying out the purposes of this Act.

(2) In particular and without prejudice to the generality of the

foregoing power, the State Government may make rules for all or any of the following purpose namely —

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

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

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

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

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

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

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

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

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

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

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

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

**Power to
remove
difficulties**

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

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

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

[The Uttar Pradesh Motor Vehicles Taxation Act, 1997]

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

Repeal and savings

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

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

¹[x x x x]

¹[x x x x]

¹[x x x x]

¹[x x x x]

¹[x x x x]

¹[x x x x]

Statement of Objects and Reasons

1. The United Provinces Motor Vehicles Taxation Act, 1935, the Uttar Pradesh Gadi (Yatri-Kar) Adhiniyam, 1962 and the Uttar Pradesh Motor Gadi (Mal-Kar) Adhiniyam, 1964 provide for the levy or road tax, passenger tax and the goods tax respectively. The Uttar Pradesh Taxation Enquiry Committee constituted in 1980 under the Chairmanship of Dr. Chelaiya and the Uttar Pradesh Taxation Review Committee under the Chairmanship of Dr. Papola in 1984 had recommended to consolidate all the taxes of motor vehicles into one Act and to provide for levy of additional tax in place of yatri-kar and mal-kar. After considering the recommendations of the said Committees a Bill was prepared and was submitted to the then Council of Ministers. The Council of Ministers referred the said Bill to a Committee constituted under the Chairmanship of the Chief Secretary for studying various aspects of the Bill and submit its report to the Chief Minister. This Committee made certain recommendations for enhancing the rate of one time tax enforce from January 24, 1992 on motor vehicles other than transport vehicle and the road tax with respect to other motor vehicles, levy of additional tax with respect to goods vehicle and for collection of additional tax in plain area on the basis of higher load factor.

2. After due consideration of the aforesaid recommendations it has been decided to rationalise taxes on motor vehicles and to streamline the administration thereof, and to establish the Uttar Pradesh Road Transport Accident Relief Fund so as to provide relief to the passengers or other persons suffering casually in the accident in which a public service vehicle is involved by making a composite law for levy and collection of all the taxes on motor vehicles.

The Uttar Pradesh Motor Vehicles Taxation Act, 1997 is introduced accordingly.

