

THE UTTAR PRADESH MOTOR VEHICLES TAXATION RULES, 1998

[Notification No. 3440/30-4-98-167/91, Dated 10.11.1998]

Notification

In exercise of the powers conferred by Section 28 of U.P. Motor Vehicles Taxation Act, 1997 read with Section 21 of Uttar Pradesh General Clauses Act, 1904 and in supersession of the United Provinces Motor Vehicles Taxation Rules, 1935. The Uttar Pradesh Motor Gadi (Yatri Kar) Niyamawali, 1962 and Uttar Pradesh Motor Gadi (Mal-Kar) Rules, 1964. The Governor of Uttar Pradesh is pleased to propose to make the following rules.

1. Short title and commencement—(i) These rules may be called 'The Uttar Pradesh Motor Vehicles Taxation Rules, 1998.'

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

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

- (a) "Act" means the Uttar Pradesh Motor Vehicles Taxation Act, 1997;
- ¹[(b) "Additional Tax payment certificate" means a certificate issued by the Taxation Officer bearing details of the payment of additional tax under Section 5 or Section 6;
- (c) "Form" means a Form appended to these rules;
- ²[(d) "Local Authority" means Municipal Corporation Municipality Zila Panchayat, Cantonment Board, Town Area Committee and Notified Area committee;
- ²[(e) "Payment Certificate", means a certificate to be issued by the Taxation Officer bearing details of payment of tax under Section 4;
- ³[(f) "Section" means a section of the Act;
- ³[(g) "Schedule means a schedule appended to these rules.

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

[3. Taxation Officer—Regional Transport Officer or Assistant Regional Transport Officer or Passenger/Goods Tax Officer or Passenger/Goods Tax Superintendent appointed under the Uttar Pradesh Motor Vehicles Rules, 1998 shall be the Taxation Officer within the local limits of their respective region or sub-region, as the case may be.]

[4. Authorities and manner for classifying routes—(1) For the purposes of classification of routes under sub-section (1) of Section 7, the State Transport Authority and the Regional Transport Authorities constituted under sub-section (1) of Section 68 of the Motor Vehicles Act, 1988 shall in their respective jurisdiction be the prescribed authorities.

1. Clause (b) omitted by Notification No. 1560/XXX-4-2009-167/91 TC, dated 31st August, 2009 published in U.P. Gazette Extra Part 4 Section (ka) dated 31st August, 2009 (w.e.f. 28-10-2009).
2. Clause (d) and (e) subs. by Noti. No. 1560/XXX-4-2009-167/91 TC, dated 31st August, 2009 published in U.P. Gazette Extra Part 4 Section (ka) dated 31st August, 2009 (w.e.f. 28-10-2009).
3. Clause (f) and (g) ins. by Notification No. 1560/XXX-4-2009-167/91 TC, dated 31st August, 2009 published in U.P. Gazette Extra Part 4 Section (ka) dated 31st August, 2009 (w.e.f. 28-10-2009).
4. Rule 3 subs. by Notification No. 1560/XXX-4-2009-167/91 TC, dated 31st August, 2009 published in U.P. Gazette Extra Part 4 Section (ka) dated 31st August, 2009 (w.e.f. 28-10-2009).
5. Rule 4 and 5 omitted by Notification No. 1560/XXX-4-2009-167/91 TC, dated 31st August, 2009 published in U.P. Gazette Extra Part 4 Section (ka) dated 31st August, 2009 (w.e.f. 28-10-2009).

(2) The State Transport Authority and every Regional Transport Authority with the approval of the State Transport Authority shall classify all routes, within their respective jurisdiction as Class 'A' or Class 'B' routes by a general or special resolution recorded in their proceedings.

¹[5. Considerations to be applied in classifying routes—While classifying routes, every prescribed authority shall be guided by the following considerations in the order in which they appear here under :

- (a) The potential income which having regard to all the circumstances of the route, may be expected to accrue from the employment of a public service vehicle on that route;
- (b) the cost of maintenance of the road or roads or the portion or portions of any road or roads comprising the said route;]
- (c) the necessity for the development of the proposed route in the public interest.

²[6. Supply of Forms—Copies of Forms prescribed by these rules may be obtained on payment of a fee of Rupees Two for each copy to the Taxation Officer.

7. Presentation of declaration—³[(1) Every person who either on the commencement of the Act or thereafter, on becoming possessed of a motor vehicle which becomes liable to tax shall within fifteen days of such vehicle becoming so liable, complete, sign and deliver to the Taxation Officer the declaration in Form A.

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

8. Additional declaration—(1) Every person who becomes liable to payment of enhanced tax or additional tax under Section 14 shall, within 15 days of becoming so liable, complete sign and deliver to the Taxation Officer an additional declaration in Form B.

(2) Alongwith every additional declaration there shall be presented to the Taxation Officer the original certificate of registration issued in respect of the Motor Vehicle.

9. Method of payment of tax—⁴[(1) The tax or the additional tax may either be paid in cash to the Taxation Officer or deposited in any Treasury of the concerned district through treasury challan under the head "0041—Taxes on Vehicles—102—Receipts under the State Motor Vehicles Taxation Act—01—Gross Receipts" by the owner or operator of the motor vehicle and the receipt or the treasury challan, as the case may be, evidencing such payment shall be furnished to the Taxation Officer :

Provided that the Tax and Additional Tax payable under Section 10 of the Act shall be paid either in cash or in form of Bank Draft payable to Transport Commissioner Uttar Pradesh Lucknow at the Tax Collection Centres of the Uttar Pradesh Government situated on the Border:

Provided further that if there is no Tax Collection Centre of Uttar Pradesh Government situated on border on route, it shall be sufficient compliance of the

1. Rule 4 and 5 omitted by Notification No. 1560/XXX-4-2009-167/91 TC, dated 31st August, 2009 published in U.P. Gazette Extra Part 4 Section (ka) dated 31st August, 2009 (w.e.f. 28-10-2009).
2. Rule 6 subs. by Notification No. 1560/XXX-4-2009-167/91 TC, dated 31st August, 2009 published in U.P. Gazette Extra Part 4 Section (ka) dated 31st August, 2009 (w.e.f. 28-10-2009).
3. Subs. by Notification No. 1373/30-4-99, dated 28 April, 1999.
4. Subs. by Notification No. 2437/XXX-4-2002-11(1)/2001, dated 5 August, 2002.

above if the said cash or Bank Draft is deposited in the office of the Taxation Officer situated nearest to the point of entry into the Territory of Uttar Pradesh.

(2) Every person who is required to make a declaration under Rule 7 or additional declaration Rule 8 shall pay the tax due on the motor vehicle at the time of presenting the declaration in respect thereof.

9-A. Where a vehicle seized and detained under Section 22 is liable to be sold by auction, the same shall be auctioned in accordance with the following procedure—

- 1[(a) Assistant Regional Transport Officer (Enforcement) shall send a requisition for auction to the Transport Commissioner containing full description of the vehicle and also the date and place of the seizer including the amount due to the vehicle. Before sending the requisition a notice by registered post shall be sent to the owner of the vehicle in Form 'C' a copy of which shall also be sent to financier, if any, for information and necessary action. Whereupon the Transport Commissioner shall direct the Chairman of the Committee constituted under clause (b) to initiate and complete the proceedings of auction in the manner prescribed under clause (c) to (e).
- (b) The vehicle shall be auctioned by a Committee consisting of—
 - (i) The Deputy Transport Commissioner of the Zone Chairman concerned—
 - (ii) The Regional Transport Officer (Enforcement) or Member Regional Transport Officer [where the Regional Transport Officer (Enforcement) is not posted] of the concerned region—
 - (iii) Concerned Assistant Regional Transport Officer Member (Enforcement)
- (c) At least twenty-one days notice shall be given for the auction. The auction shall be advertised by the Chairman by publication of the notice of auction in at least two newspaper having wide circulation in concerned area. The notice of auction shall also be prominently displayed at the place of auction."
- (d) The Committee shall determine a minimum price of the vehicle to be auctioned.
- (e) The vehicles to be auctioned may be placed in one or more lots. The conditions of the auction shall be as given below—
 - 2[(i) The persons who have deposited following earnest money shall be entitled to bid in the auction:

(a) for Light Motor Vehicle	Rs. 2000
(b) for Medium Motor Vehicle	Rs. 5000
(c) for Heavy Motor Vehicle	Rs. 10,000
 - (ii) The vehicles shall be auctioned on the principle of "as it is where it is".

1. Clause (a), (b) and (c) in Rule 9-A, subs. by Notification No. 1560/XXX-4-2009-167/91 TC, dated 31st August, 2009 published in U.P. Gazette Extra Part 4 Section (ka) dated 31st August, 2009 (w.e.f. 28-10-2009).
2. Sub-clause (i) subs. by Notification No. 1560/XXX-4-2009-167/91 TC, dated 31st August, 2009 published in U.P. Gazette Extra Part 4 Section (ka) dated 31st August, 2009 (w.e.f. 28-10-2009).

- (iii) The Committee shall have the right to accept provisionally or not to accept any bid. The final acceptance of any bid shall be subject to the approval of the Transport Commissioner.
- (iv) The auction purchaser shall have to deposit twenty percent of the auction money immediately after the acceptance of the bid provisionally by the committee. The remaining amount of the auction money shall be deposited after final acceptance of the bid and delivery of the vehicles shall be made thereafter.
- (v) If the auction purchaser fails to deposit twenty percent of the auction money immediately after the acceptance of bid provisionally by the Committee, it shall automatically stand cancelled and the earnest money of such auction purchaser shall stand forfeited.
- (vi) If the bid is not finally accepted by the Transport Commissioner the amount deposited by the auction purchaser including earnest money shall be refunded to him.
- (vii) If the auction purchaser fails to take delivery of the vehicles within a week of receipt of information about final acceptance of the bid it shall stand cancelled. In such an event the earnest money deposited by the auction purchaser shall stand forfeited. The expenses incurred on the auction shall be deducted from the twenty percent bid money deposited by the auction purchaser and balance amount of the bid money, if any shall be refunded to the auction purchaser within three months from the date of auction.
- (viii) The earnest money deposited by other bidders shall be refunded to them within three working days of the date of auction.
- (ix) The auction purchaser shall have to deposit value-added tax on the price, in addition to bid money.
- (x) In case the bid is not finally accepted by the Transport Commissioner or is cancelled because the successful bidder fails to deposit the bid money or fails to take delivery of the auctioned vehicle within the specified time, the vehicle shall be re-auctioned in accordance with the procedure specified in this rule.
- (xi) If the seizure or penalty order is quashed by the competent authority at any time after the proceedings for auction have started but have not been completed, the vehicle shall be returned to the owner or to the person from whom the vehicle is seized. If the auction has been completed the amount received from the auction shall be paid to such person after deducting the expenses incurred on the auction.
- (xii) The amount received from the auction shall be adjusted towards any tax or penalty assessed or imposed after deducting expenses

1. Subs. by Notification No. 1560/XXX-4-2009-167/91 TC, dated 31st August, 2009 published in U.P. Gazette Extra Part 4 Section (ka) dated 31st August, 2009 (w.e.f. 28-10-2009).

incurred on the auction. The excess amount, if any, shall be paid to the owner of the vehicle or the person from whom the vehicle is seized.

¹[(xiii) The amount adjusted towards any tax or penalty shall be deposited in treasury in the name of the owner of the vehicle, or as the case may be, or the person from whom the vehicle is seized and the certificate of deposit shall be sent to the concerned taxation officer.

(xiv) If the owner or operator of seized vehicle pays the amount due including expenses incurred regarding the auction process before initiation auction, the auction Committee shall terminated the auction proceeding and intimate the same to the Transport Commissioner.

²[(xv) Auctioned vehicle shall be free from any charge and the ownership may be transferred in the name of the auction-purchaser by registering authority. Balance amount, if any, shall be recovered from previous owner under Section 20".

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

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

⁴**[12. Issue of token]**—When the tax in respect of a transport vehicle has been paid, the Taxation Officer shall issue a token in Form C-II signed by himself.

12-A. ⁵[* * *].

⁴**[13. Renewal of token]**—Every application for renewal of token under the Act shall be made in form D and shall be presented, together with the certificate of registration and the token which has expired or is about to expire, to the Taxation officer before the expiry of the token or within 15 days thereafter.]

⁴**[14. Manner of exhibiting token]**—The token issued in respect of every transport vehicle shall be kept by the person to whom it is issued in such

1. Subs. by Notification No. 1560/XXX-4-2009-167/91 TC, dated 31st August, 2009 published in U.P. Gazette Extra Part 4 Section (ka) dated 31st August, 2009 (w.e.f. 28-10-2009).
2. Ins. by Notification No. 1560/XXX-4-2009-167/91 TC, dated 31st August, 2009 published in U.P. Gazette Extra Part 4 Section (ka) dated 31st August, 2009 (w.e.f. 28-10-2009).
3. Subs. by Notification No. 1373/30-4-99, dated 28 April, 1999.
4. Rule 12, 13 and 14 Omitted by Notifi. No. 1560/XXX-4-2009-167/91 TC, dated 31st August, 2009 published in U.P. Gazette Extra Part 4 Section (ka) dated 31st August, 2009 (w.e.f. 28-10-2009).
5. Omitted by Notification No. 3063/30-4-2003-11(2)-2000, dated 1 December, 2003.

condition as to be easily legible and shall be affixed in such a way as to be clearly visible from the front of the vehicle to the front portion of the vehicle on the windscreen or other conspicuous part and on that side of the vehicle which is to the left hand of the driver when driving :

Provided that, in the case of a trailer the token shall be affixed in the manner prescribed by this rule to the front portion of the motor vehicle by which such trailer is being drawn.

[15. Payment of tax and additional tax and issue of payment certificate—(1) Form 'D' duly filled in shall be presented to the Taxation Officer for payment of tax or additional tax and issue of payment certificate.

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

(3) The Taxation Officer shall record the payment of additional tax and issue a certificate to the owner in Form 'D-5'.

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

[16. Issue of Duplicate Certificate—(1) If any certificate issued under Rule 154 is lost, destroyed, or becomes illegible, the owner of the transport vehicle shall report the fact and apply for a duplicate certificate to the Taxation Officer by whom such certificate was issued.

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

17. Furnishing of time-table—²(1) Every operator of the stage carriage shall within seven days of coming into force of the Act or of being possessed of the vehicle, as the case may be furnish to the Taxation Officer in Form J 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) The time-table under sub-rule (3) shall be fixed within 45 days from the commencement of the Uttar Pradesh Motor Vehicles Taxation (First Amendment) Rules, 1999 by every Regional Transport Authority or State Transport Authority and the number of kilometers covered by a vehicle in the said period shall be determined on the basis of distance run in the quarter immediately preceding such commencement

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

(4) Every Regional Transport Officer shall ensure that number of daily trips to be operated by a stage carriage in respect of which permit is granted on a existing

1. Rule 15 and 16. subs. by Notification No. 1560/XXX-4-2009-167/91 TC, dated 31st August, 2009 published in U.P. Gazette Extra Part 4 Section (ka) dated 31st August, 2009 (w.e.f. 28-10-2009).
2. Subs. by Notification No. 1373/30-4-99, dated 28 April, 1999.

route or newly formulated route is fixed by Regional Transport Authority or State Transport Authority, as the case may be at the time of grant of permit.]

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

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

²[(3) The Taxation Officer, for arrears of tax or additional tax or penalty, shall send a notice under sub-section (3) of Section 20 in Form ['ड-1'] to the owner or operator, as the case may be, of the vehicle. The notice shall be served in the manner prescribed under sub-rule (1).

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

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

"The Taxation Officer will assess in accordance with Sections 4 and 6 the amount of tax or additional tax payable on the vehicle so altered for the period commencing on the day on which the vehicle was altered the ending with the last day of the period for which tax or additional tax became first payable on the date of alteration. He will be liable to pay the tax or additional tax accrued on account of such alteration from the date of such alteration."

1. Subs. by Notification No. 1373/30-4-99, dated 28 April, 1999.

2. Sub-rule (3) of Rule 18 inserted by Noti. No. 1560/XXX-4-2009-167/91 TC, dated 31st August, 2009 published in U.P. Gazette Extra., Part 4, Section (ka), dated 31st August, 2009 (w.e.f. 28-10-2009).

3. Sub-rule (2) of Rule 19 subs. by Noti. No., 1560/XXX-4-2009-167/91 TC, dated 31st August, 2009 published in U.P. Gazette, Extra., Part 4, Section (ka), dated 31st August, 2009 (w.e.f. 28-10-2009).

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

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

22. Procedure in the case of non-use of a vehicle—²[(1) When the owner of a motor vehicle has occasion to withdraw his motor vehicle from use for a period of one month or more, in the case of motor vehicle other than transport vehicle the certificate of registration and in case of transport vehicle the certificate of registration, tax certificate, additional tax certificate, if any, fitness certificate and permit, if any, must be surrendered to the Taxation Officer in Form 'F', otherwise the motor vehicle shall be deemed to have been in use. The vehicle shall not be kept outside in the territorial limit of the Taxation Officer during the period of surrender except with the prior permission of the Taxation Officer an exceptional circumstances.]

(2) The intimation of non-use shall be accompanied by a cash receipt of ³[Rupees One Hundred] to be deposited in the office of the Taxation Officer and shall be presented by the owner or his duly authorised agent to the Taxation Officer.

⁴[(3) When the Taxation Officer, after satisfying himself that Form 'F' presented before him is complete, the documents as mentioned in sub-section (1)

1. Subs. by Notification No. 1373/30-4-99, dated 28 April, 1999.
2. Subs. by Noti. No. 1560/XXX-4-2009-167/91 TC, dated 31st August, 2009 published in U.P. Gazette Extra Part 4 Section (ka) dated 31st August, 2009 (w.e.f 28-10-2009).
3. The word "Rupees One Hundred" Subs. Place of "Rupees Ten" by Notification No. 2610/30-4-2004-10(1)-2004, dated 27 October, 2004. Published in U.P. Gazette Extra Part-4 Section (ka) dated 27 October, 2004.
4. Subs. by Notification No. 1560/XXX-4-2009-167/91 TC, dated 31st August, 2009 published in U.P. Gazette Extra Part 4 Section (ka) dated 31st August, 2009 (w.e.f 28-10-2009).

are attached and the fee prescribed in sub-rule (2) has been deposited, shall accept the surrender of the documents of the vehicle. The Taxation Officer shall complete Part II of Form 'F' and return it to the claimant after entering the date of surrender in the documents produced with Form 'F'.

(4) The Tax Officer shall not accept the intimation of non-use of any vehicle for more than three calendar months, within a calendar year, however, the period, beyond three calendar months may be accepted by the Regional Transport Officer of the region concerned, on the recommendation of the Taxation Officer, if the owner makes an application along with a fee of Rs. 10 to the Taxation Officer. If any such vehicle remains surrendered for more than three calendar months during a year without the extension of acceptance of surrender it shall be deemed to be revoked and the owner shall be liable to pay tax and additional tax as the case may be.

(5) The Taxation Officer shall make entry and sign on each entry in the register maintained in Form 'F-2' in the order of acceptance of surrender of documents for non-use of the vehicle under sub-rule (3). The Taxation Officer or any other officer authorized by him in this behalf, shall sign whenever any entry is made in the register. The Taxation Officer shall check such register on the last day of every calendar month and shall sign below the last entry therein.

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

(7) The Taxation Officer may inspect by himself or by any officer authorised by him any motor vehicle which is kept under surrender and whenever the vehicle will be inspected, the report in brief thereof shall be entered in the register referred to in sub-rule (6).

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

(9) Subject to the provision of sub-rule (4), the owner of a surrendered vehicle in respect of which intimation of non-use has already been accepted, shall liable to pay tax and additional tax for the period beyond three calendar months during any calendar year, whether the possession of the surrendered documents has been taken from the Taxation Officer or not.

(10) When the owner of such motor vehicle desires to bring his motor vehicle into use again he shall make an application in Form 'F-1' and shall present it to the Taxation Officer along with a fee of ten rupees. If the owner of the surrendered vehicle has lost Part II of Form 'F' returned to him under sub-rule (1), he shall intimate with a declaration to that effect. If the period for which the tax has been paid is not expired on the date of such application all the documents which were surrendered, will be returned to the claimant after entering the date of return on the documents and in the surrender register. In other case an

application for return of the documents in Form 'F-1' must be accompanied by an application in Form "D" for payment of the due tax, if any, the Taxation Officer will return the documents after payment of tax in the said manner. In the case of a transport vehicle, the Taxation Officer shall ensure before returning the surrendered documents that the fitness and permit of the vehicle, if any are valid, and if it is not so he shall in writing instruct the owner for taking necessary action in order to validate the documents."

1[22-A. Procedure for write-off the tax or the additional tax regarding the non-existing vehicles—When the owner of any vehicle informs the taxation Officer that his vehicle has been lost, destroyed, rendered permanently incapable of use or transferred permanently out of the State or the Taxation Officer is otherwise satisfied that any vehicle is not in existence, he may after such enquiry and adopting such procedure as may be laid down in the order issued from time to time by the Transport Commissioner, exempt or writ off the owner from payment of arrears of tax or additional tax or penalty which is found on records since the vehicle was lost, destroyed or rendered permanently incapable of use or transferred permanently out of the State:

Provided that if such vehicle is respect of which the tax or additional tax has been written off, is found in existence, the arrears of tax, additional tax and penalty as the case may be, which would have been recoverable in absence of exemption or writing off under sub-rule (1), may be recoverable from said owner of the vehicle."

23. Method of claiming refund or adjustment—²[(1) No claim for refund or adjustment of Tax or additional Tax under Section 12 shall be admitted unless the Taxation Officer is satisfied that the motor vehicle has not been used in this State for a continuous period of not less than one month.]

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

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

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

1. Rule 22-A inserted by Notification No. 1560/XXX-4-2009-167/91 T.C., dated 31st August, 2009 published in U.P. Gazette Extra Part 4 Section (ka) dated 31st August, 2009 (w.e.f. 28-10-2009).

2. Subs. by Notification No. 1373/30-4-99, dated 28 April, 1999.

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

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

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

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

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

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

²[24. **Penalty for late payment of tax and additional tax**—Where the tax or additional tax in respect of a motor vehicle is not paid within the period specified in sub-section (1) of Section 9 a penalty at the rate of five per cent of the due tax or additional tax, per month or part thereof, shall be payable:

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

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

- (i) Transport Commissioner,
- (ii) All Additional Transport Commissioners,
- (iii) All Deputy Transport Commissioners,
- (iv) Taxation Officer.

1. Subs. by Notification No. 1373/30-4-99, dated 28 April, 1999.

2. Rules 24 and Rule 25 subs. by Notification No. 1560/XXX-4-2009-167/91 TC, dated 31st August, 2009 published in U.P. Gazette Extra Part 4 Section (ka) dated 31st August, 2009 (w.e.f. 28-10-2009).

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

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

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

¹[**27. Appeals**—(1) Under Section 18 any person aggrieved by an order of the Taxation Officer may, within a period of thirty days from the date of such order, appeal against such order, where the amount involved is upto rupees ten thousand, to the Deputy Transport Commissioner (Zone) of the Zone concerned and where the amount involved is more than rupees ten thousand to the Deputy Transport Commissioner (Passenger Tax). The appeal shall be in writing and shall state the grounds on which the appellant disputes the order. The Appellate Authority may, after hearing the appellant and making such enquiry from the Taxation Officer as he may consider necessary, confirm, modify or set aside the order.

(2) The fee for the appeal shall be ²[rupees five hundred] which shall be paid to Taxation Officer against whose order the appeal is to be preferred.

(3) The memorandum of appeal shall be presented to the Appellate Authority in triplicate by the appellant, and it shall be accompanied by a certified copy of the order appealed against and the receipt of the fee paid under sub-rule (2).

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

¹[(i) Motor Vehicles (other than that used for the carriage of goods or passengers for hire) owned and exclusively used by or on behalf of the Government of India or the Government of any State of India;

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

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

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

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

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

1. Subs. by Notification No. 1373/30-4-99, dated 28 April, 1999.

2. The word "Rupees five Hundred" Subs. Place of "Rupees three Hundred" by Notification No. 2610/30-4-2004-10(1)-2004, dated 27 October, 2004. Published in U.P. Gazette Extra Part-4 Section (ka) dated 27 October, 2004.

- (vii) Motor Vehicles kept for sale by *bona fide* dealers and manufacturers when used under a valid trade certificate issued in accordance with the Central Motor Vehicles Rules, 1989;
- (viii) Motor Vehicles imported into or arriving in Uttar Pradesh under cover of "trip-tique" or "cornet-de-passage" for a period not exceeding thirty days after arrival;
- (ix) ¹[Tractors used exclusively for agricultural purposes and Tractor Trailers used solely for transporting agricultural produce along a road from a farm to a market or a factory;]
- (x) Motor Vehicles other than transport vehicles constructed or especially adopted for the use of physically handicapped persons where such vehicles are owned and used for private and personal purpose by such persons; and
- (xi) Motor Vehicles operating as goods carriages under national permits granted by a Transport Authority having jurisdiction outside Uttar Pradesh in respect whereof composite tax is payable under sub-section (12) of Section 88 of the Motor Vehicles Act, 1988.

²[29. **Partial Exemption from payment of Tax**—Motor Vehicles of the following classes are liable to taxation to the extent here-in specified—

- ³[(i) Transport Vehicles, registered under the Motor Vehicles Act, 1988 in any other State of India or under a law in force for the time being in any other country, with which reciprocal arrangements in the matter of road transport have been made and which are authorised to ply in Uttar Pradesh under counter signature of their permits shall be exempted from the payment of tax under the Act, for the period for which tax in respect of them has already been paid in that other State or Country;]
- (ii) Motor Vehicles, which ply on a route, which have both its starting point and the terminal point in a State of India other than the State of Uttar Pradesh, but part of which route lies in the State of Uttar Pradesh and the length of such part does not exceed sixteen kilometers, shall be exempted from tax for the period for which tax has been paid in such other State;
- ³[(iii) Tourist Vehicles registered in any other State of India in respect of which permits have been granted under sub-section (9) of Section 88 of Motor Vehicles Act, 1988 shall be exempted from the payment of tax under the Act, provided that similar reciprocal exemption is granted in such other State to tourist vehicles registered in the State of Uttar Pradesh and in respect of which similar permits have been granted by the State Transport Authority, Uttar Pradesh; and]
- (iv) Tourist Vehicles registered in any other State of India, in respect of which permits have been granted under sub-section (9) of Section 88

1. Subs. by Notification No. 1560/XXX-4-2009-167/91 TC, dated 31st August, 2009 published in U.P. Gazette Extra Part 4 Section (ka) dated 31st August, 2009 (w.e.f. 28-10-2009).
2. Rule 29 omitted by Notification No. 1560/XXX-4-2009-167/91 TC, dated 31st August, 2009 published in U.P. Gazette Extra Part 4 Section (ka) dated 31st August, 2009 (w.e.f. 28-10-2009).
3. Subs. by Notification No. 1373/30-4-99, dated 28 April, 1999.

of the Motor Vehicles Act, 1988, shall be exempted from the payment of additional tax under the Act, provided that similar exemption is granted by such other State to tourist vehicles registered in the State of Uttar Pradesh and in respect of which similar permits have been granted by the State, Transport Authority, Uttar Pradesh.

- '[(v) Stage-carriages owned by recognised educational institutions and used exclusively for the conveyance of pupils to and from the institution shall be exempted from the payment of additional tax under the Act, and
- (vi) Stage-carriages exclusively used for carrying dead bodies alongwith mourners and for return journey shall be exempted from the payment of additional tax under the Act.]

30. Entitlement to relief—²[(1) A passenger or any other person suffering casualty in an accident, in which a public-service vehicle is involved, the heir of such passenger or other person as the case may be shall be entitled to relief.]

(2) The quantum of relief under sub-rule (1) in respect of each casualty shall be specified in the Schedule.

31. Manner in which the Fund is to be administered and utilised—³[(1) The District Magistrate of the district in whose jurisdiction an accident takes place shall, as far as practicable, cause an enquiry to be made through an officer who shall not be below the rank of a Sub-divisional Magistrate with a view to ascertaining the entitlement of persons to relief under sub-rule (1) of rule 30 and make his recommendations regarding allotment of the amount of relief to the Transport Commissioner ;]

(2) On receipt of the recommendation from the District Magistrate under sub-rule (1), the Transport Commissioner shall allot the amount from the Uttar Pradesh Road Transport Accidents Relief Fund placing the same on the disposal of the District Magistrate concerned who shall thereupon sanction, withdraw and distribute it amongst the persons entitled to such relief.

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

1. Ins. by Notification No. 1373/30-4-99, dated 28 April, 1999.

2. Subs. by Notification No. 1560/XXX-4-2009-167/91 TC, dated 31st August, 2009 published in U.P. Gazette Extra Part 4 Section (ka) dated 31st August, 2009 (w.e.f. 28-10-2009).

3. Subs. by Notification No. 1373/30-4-99, dated 28 April, 1999.

FORMS**'[Form-A**

[See Rule 7]

**Declaration by Owner of a Motor Vehicle
Under Section 13****PART - I**

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

I,.....residing at..... hereby apply for issue of a token under Section 13 of the Uttar Pradesh Motor Vehicles Taxation Act in respect of the motor vehicle described below and for the registration of the said motor vehicle under the Motor Vehicles Act.

1. Full name of owner
Son/daughter/wife/husband of.....
2. Permanent Address
3. Temporary address (if any).....
4. Year of manufacture.....
5. Engine Number or Motor number in respect of Battery operated vehicle.....
6. Chassis Number.....
7. Category of Vehicle.....
8. Type of vehicle:
(a) Non-transport vehicle (Motorcycle/Motor car/Omni/Bus/Tractor trailer / Institutional bus / Private service vehicle / Construction equipment vehicle/Specially designed vehicle.....
9. Unladen weight
10. Laden weight
11. Seating capacity (including driver).....
12. Engine Capacity (c.c.).....
13. Fuel used.....
14. Type and colour of body.....
15. For transport vehicle only:
(a) front axle.....
(b) rear axle.....
(c) any other axle.....
(d) tandem axle.....
(e) number, description and size of tyre on each axle.....
16. The Motor vehicle is:
(a) new vehicle.....

1. Form 'A' subs. by Notification No. 1560/XXX-4-2009-167/91 TC, dated 31st August, 2009 published in U.P. Gazette Extra Part 4 Section (ka) dated 31st August, 2009 (w.e.f. 28-10-2009).

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

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

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

Date

(Cut, which is not applicable)

Signature of applicant

PART - II

(To be completed by the Taxation Officer)

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

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

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

Date.....

Signature of Taxation Officer
Region /Sub-region.....

PART-III

(To be completed by the Registering Authority)

Certified also that motor vehicle herein described has been registered under the Uttar Pradesh Motor Vehicle Rules, 1998 and that a registration certificate valid until.....has been issued and that the registration number of the vehicle has been entered in the certificate of tax.

Registration number of Vehicle.....

Dated.....

Signature of Registering Authority
Region/sub-region.....

¹[Form-B

(See Rule 8(1) and 20)

Additional Declaration Under Section 13**PART I**

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

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

Description of alteration.

Signed.....

Date.....

*Here insert date of alteration.

PART - II

(To be completed separately for tax and additional tax by the Taxation Officer)

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

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

Amount of tax/additional tax payable installed forto.....Rs.....Deduct forcomplete months of Rs.....per mensem Rs.....Net amount of tax/additional tax payable for the period ending.....Rs.....Received Rs.....as difference of tax/additional tax for the period ending.....

Additional Declaration under Section 13

PART I

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

Token No.....Book No..... issued to applicant.

Registered certificate and token corrected and completed on.....

Taxation Officer

Date.....

Region/Sub-region.....

1. Form 'B' subs. by Notification No. 1560/XXX-4-2009-167/91 TC, dated 31st August, 2009 published in U.P. Gazette Extra Part 4 Section (ka) dated 31st August, 2009 (w.e.f. 28-10-2009).

¹[Form-C

[See Rule 9-A]

Notice to the owner before Auction of the Seized Vehicle

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

2. Address.....

Your have not paid the due tax of Rs.....penalty of
 Rs.....and additional tax Rs.....penalty
 Rs.....total Rs.....for the period
 from.....to.....in respect of your
 Vehicle Numberwhich was seized under sub-section (1) of
 Section 22 of the Uttar Pradesh Motor Vehicle Taxation Act, 1997 on
 dated.....at police station.....

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

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

Date :.....

Signature of Taxation Officer

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

1. Name of the financier.....

2. Address.....

Date.....

Signature of Taxation Officer,
Region/sub-region.....¹[Form-D

[See Rule 13]

The Uttar Pradesh Motor Vehicles Taxation Act, 1997

Application for payment of tax or additional tax**PART - I**

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

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

1. Form 'C' and 'D' subs. by Notification No. 1560/XXX-4-2009-167/91 TC, dated 31st August, 2009
 published in U.P. Gazette Extra Part 4 Section (ka) dated 31st August, 2009 (w.e.f. 28-10-2009).

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

Date..... Signature of the Taxation Officer,
Region/sub-region.....

PART-II

(To be completed by the Taxation Officer)

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

Dated..... Signature of the Taxation Officer
Region/Sub-region.....

PART-III

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

Office of the Regional/Assistant Regional Transport Officer

Region/Sub-Region..... Letter No..... Date.....
Copy forwarded to the Regional Transport Officer/Assistant Regional Transport Officer..... Region/Sub-region for information and necessary action.

Date : Signature of the Taxation Officer
Region/sub-region.....

¹[Form-D-1

[See Rule 15]

Tax Payment Certificate (Under Section 4)

(For Monthly Tax Payment)

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

1. Form 'D-1' to Form 'D-5' inserted by Notification No. 1560/XXX-4-2009-167/91 TC, dated 31st August, 2009 published in U.P. Gazette Extra Part 4 Section (ka) dated 31st August, 2009 (w.e.f. 28-10-2009).

Year.....

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

Dated.....

Signature of the Taxation Officer

Region/Sub-region.....

Form-D-2

[See Rule 15]

Tax Payment Certificate (Under Section 4)

(For Quarterly Tax Payment)

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

Year.....

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

Signature of the Taxation Officer

Region/Sub-region.....

Date.....

Form-D-3

[See Rule 15]

Tax Payment Certificate (Under Section 4)

(For Yearly Tax Payment)

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

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

Dated.....

Signature of the Taxation Officer
Region/Sub-region.....**Form-D-4**

[See Rule 15]

Tax Payment Certificate (Under Section 4)

(For One time Tax Payment)

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

9. Paid amount Rs.....
 Receipt No.....Date.....
 Year.....

Dated.....

Signature of Taxation Officer
 Region/Sub-region.....

Form D-5

[See Rule 15]

Additional Tax Payment Certificate

(Under Section 6)

(For yearly Tax Payment)

1. Registration No. of the vehicle.....Model.....
2. Date of Registration.....
3. Owner Name.....
4. Address.....
5. Route.....
6. Length of the route (in kms.).....
7. Number of trips in calendar month.....
8. Kilometer covered in a month.....
9. Seating capacity.....
10. Amount of tax in a calendar month.....
11. Amount of monthly instalment.....
12. Due amount, if any.....
13. Detail of payment.....
 Year.....

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

Signature of Taxation Officer
 "Region/Sub-region....."

Form-E

[See Rule 18]

Notice to Owner of a Motor Vehicle

To,

Address.....

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

Failure to deliver the declaration or to pay the constitutes an offence under Section 10 of the Uttar Pradesh Motor Vehicles Taxation Act.

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

Signature of Taxation Officer

Form-E-1

[See Rule 18(2)]

Notice to Owner of a Motor Vehicle

1. Name of the Registered Owner.....
2. Full Address.....

The due tax/additional tax of vehicle no.....has not been paid after.....an amount of Rs.....as tax/additional tax is due under Section 4/Section 6 of the Uttar Pradesh Motor Vehicles Taxation Act, 1997 and an amount of Rs..... as penalty is due under sub-section (3) of Section 9 of the aforesaid Act read with Rule 24 of the Uttar Pradesh Motor Vehicles Taxation Rules, 1998.

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

Signature of the Taxation Officer

Dated.....

Region/Sub-region....."

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

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

Date.....

Signature of the Taxation Officer,
Region/sub-region.....

¹[FORM-F

[See Rule 22(1)]

**Application for surrender of Registration Certificate
and other documents****PART - I**

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

To,

Taxation Officer

.....

1. Name of Registered Owner (in capital letters).....
2. Postal address of the registered owner.....
3. Registration number of the surrendered vehicle.....
4. Tax paid up to.....
5. Expected time of non-use.....
Date.....to.....
6. Postal address of the place where vehicle is to be kept during the
surrender period.....
7. Reasons for non-use of motor vehicle (In detail).....

I enclose, herewith, following documents as required under sub-rule (1) of
Rule 22 of Uttar Pradesh Motor Vehicles Taxation Rules, 1998:

1. Receipt No.....dated.....of one hundred rupees.
2. Registration certificate.....
3. Certificate of tax payment.....
4. Certificate of additional tax payment.....
5. Certificate of fitness.....
6. Permit (if any).....

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

Date.....

Place.....

Signature of the owner

PART-II**Acceptance of Surrender**

Serial No. of surrender register.....

Date.....

Intimation of non-use of vehicle no.....for the
period of fromto.....is received from

Shri.....in Form-F on dated..... along
following documents:

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

Date.....

Signature of the Taxation Officer,
Region/sub-region.....

¹["Form-F-1

[See Rule 22(11)]

Application for return of the surrendered documents

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

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

Date.....

Signature of Applicant

*To be struck out if not necessary.

²["Form-F-2

[See Rule 22(5)]

Surrender Register

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

1. Form 'F-1' and 'F-2' inserted by Notification No. 1560/XXX-4-2009-167/91 TC, dated 31st August, 2009 published in U.P. Gazette Extra Part 4 Section (ka) dated 31st August, 2009 (w.e.f. 28-10-2009).
2. Form 'F-1' and 'F-2' inserted by Notification No. 1560/XXX-4-2009-167/91 TC, dated 31st August, 2009 published in U.P. Gazette Extra Part 4 Section (ka) dated 31st August, 2009 (w.e.f. 28-10-2009).

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

Form-G

[See Rule 23(2)]

Application for Refund of Tax**PART - I**

(To be completed by the claimant)

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

* I attach hereto the certificate of registration in respect of the said vehicle in support of my claim.

* Not necessary when refund is claimed on the ground of transfer of the vehicle from Uttar Pradesh to another State.

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

Signature of claimant

PART - II

(To be completed by the Taxation Officer)

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

Dated.....20

Signature of Taxation Officer

¹[Form-H

[See Rule 16(1)]

Additional Tax Payment Certificate (Under Section 5)

1. Registration No. of the Vehicle.....
2. Name of the Owner.....

1. Form 'H' and 'I' Omitted by Notification No. 1560/XXX-4-2009-167/91 TC, dated 31st August, 2009 published in U.P. Gazette Extra Part 4 Section (ka) dated 31st August, 2009 (w.e.f. 28-10-2009).

3. Address.....
4. Gross Vehicle Weight.....
5. Un-laden Weight.....
6. Rate of Additional Tax per Quarter.....
7. Year..... Quarter.....

200.....	I Quarter	II Quarter	III Quarter	IV Quarter

	(Amount	(Amount	(Amount	(Amount
	paid)	paid)	paid)	paid)
	Date	Date	Date	Date
	Signature of	Signature of the	Signature of the	Signature of the
	the Taxation	Taxation	Taxation Officer	Taxation Officer
	Officer	Officer		

[Form I

[See Rule 16(2)]

Additional Tax Payment Certificate (Under Section 6)

1. Registration No. of the vehicle.....
2. Name of the owner.....
3. Address.....
4. Name of the Route.....
5. Class of the Route.....
6. Length of the Route (in Kms.)
7. Number of Trips in a quarter.....
8. Distance run in a quarter (in Kms.).....
9. Seating capacity.....
10. Amount of Quarterly Tax.....
11. Amount of Monthly instalment.....
12. Amount of Arrears, if any.....
13. Details of Payments.....

1. Form 'H' and 'T' Omitted by Notification No. 1560/XXX-4-2009-167/91 TC, dated 31st August, 2009 published in U.P. Gazette Extra Part 4 Section (ka) dated 31st August, 2009 (w.e.f. 28-10-2009).

	Year.....	Quarter		
	I Quarter	II Quarter	III Quarter	IV Quarter

Ist Month	(Amount paid) Receipt No..... Date	(Amount paid) Receipt No..... Date	(Amount paid) Receipt No..... Date	(Amount paid) Receipt No..... Date
	Signature of the Taxation Officer	Signature of the Taxation Officer	Signature of the Taxation Officer	Signature of the Taxation Officer
IIInd Month
	(Amount paid) Receipt No..... Date	(Amount paid) Receipt No..... Date	(Amount paid) Receipt No..... Date	(Amount paid) Receipt No..... Date
	Signature of the Taxation Officer	Signature of the Taxation Officer	Signature of the Taxation Officer	Signature of the Taxation Officer
IIIrd Month	I Quarter	II Quarter	III Quarter	IV Quarter

	(Amount paid) Receipt No..... Date	(Amount paid) Receipt No..... Date	(Amount paid) Receipt No..... Date	(Amount paid) Receipt No..... Date
	Signature of the Taxation Officer	Signature of the Taxation Officer	Signature of the Taxation Officer	Signature of the Taxation Officer

[Form-J

[See Rule 17(1)]

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

Time of Departure	Station from	Time of Arrival	Station at
-------------------	--------------	-----------------	------------

.....
-------	-------	-------	-------

Signature of the Operator]

[Schedule**[See Rule 30]**

The amount of relief payable to the disabled and heirs of dead passengers or dependents of other dead or disabled person.

Sl. No.	Description of Casualty/Injury	Amount of relief payable	
		In case of a passenger	In the case of another person
1.	Death of a passenger	40,000	
2.	Death of another person	—	10,000
3.	Amount of relief payable to the disabled passenger and other disabled persons		
	(i) Permanent total disablement preventing from attendance to employment, occupation or business of any kind what so	40,000	10,000
	(ii) Loss of two limbs	40,000	10,000
	(iii) Total loss of sight of both eyes	40,000	10,000
	(iv) Loss of one leg above ankle	20,000	5,000
	(v) Loss of toes-all-great, both phalanges	8,000	2,000
	Great one phalanx	2,000	500
	Other than great	800	200
	If more than the toe lost	400	100
	(vi) Loss of one eye	20,000	5,000
	(vii) Loss of hearing both ears	20,000	5,000
	(viii) Loss of one ear	6,000	1,500
	(ix) Loss of one arm at or above right wrist	20,000	5,000
	(x) Loss of four fingers and thumb of one hand	16,800	4,200
	(xi) Loss of thumb both phalanges one	4,000	1,000

1. Schedule Subs. by Notification No. 1560/XXX-4-2009-167/91 TC, dated 31st August, 2009 published in U.P. Gazette Extra Part 4 Section (ka) dated 31st August, 2009 (w.e.f. 28-10-2009).

Sl. No.	Description of Casualty/Injury	Amount of relief payable	
		In case of a passenger	In the case of another person
(xii)	Loss of four fingers	14,000	3,200
(xiii)	Loss of index finger		
	Three phalanges	4,000	1,000
	Two phalanges	2,400	600
	One phalanx	1600	400
(xiv)	Loss of middle finger:		
	Three phalanges	2,400	600
	Two phalanges	1,600	400
	One phalanx	800	200
(xv)	Loss of ring finger:		
	Three phalanges	2,000	500
	Two phalanges	1,600	400
	One phalanx	800	200
(xvi)	Loss of little finger:		
	Three phalanges	1600	400
	Two phalanges	1200	300
	One phalanx	800	200
(xvii)	Loss of metacarpals first or second (additional), third, fourth or fifth (additional)	800	200".