

## **NAGALAND ACT 1 OF 1967**

[THE NAGALAND MOTOR VEHICLES TAXATION ACT, 1967.]

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13<sup>th</sup> March, 1967.]

### **An Act to provide for the imposition of a tax on Motor Vehicles in Nagaland.**

**Preamble.-** WHEREAS it is expedient to impose a tax on motor vehicles in Nagaland for the purposes hereinafter appearing;

It is hereby enacted in the Eighteenth Year of the Republic of India as follows:-

**Short title, extent and commencement.- 1.** (1) This Act may be called the Nagaland Motor Vehicles Taxation Act, 1967.

(2) It shall extend to the whole of Nagaland.

(3) It shall come into force on the 1<sup>st</sup> March, 1967.

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

- (a) “Certificate of registration” means a certificate of registration issued in accordance with rules for the time being in force made under the Motor Vehicles Act, 1939, (IV of 1939).
- (b) “Heavy Trailer” means a trailer exceeding 3<sup>1</sup>/<sub>2</sub> Metric Tonne in case of both four wheeled and a single axle trailer, in weight laden.
- (c) “Licensing Officer” means an officer appointed by the State Government to perform the duties and exercise the powers respectively imposed or conferred upon a licensing officer by this Act.
- (d) “Local Authority” means a Town Committee, Local Board, or any other authority entrusted by the Government with, or legally entitled to, the control or management of a municipal or local fund.
- (e) “Light Trailer” means a trailer not exceeding 2 Metric Tonne in case of both four wheeled and a single axle trailer, in weight laden.
- (f) “Medium Trailer” means a trailer exceeding 2 Metric Tonne but not exceeding 3<sup>1</sup>/<sub>2</sub> Metric Tonne in case of both four wheeled and a single axle trailer, in weight laden.
- (g) “Motor Vehicle” shall have the same meaning as in the Motor Vehicles Act, 1939 (IV of 1939).

- (h) "Owner" includes, in relation to a motor vehicle which is the subject of a hiring agreement or hire-purchase agreement, the person in possession of the vehicle under that agreement.
- (i) "Prescribed" means prescribed by rules made under this Act.
- (j) "Public Service Vehicle" means any motor vehicle used or adopted to be used for the carriage of passengers for hire or reward, and includes a motor cab, of passengers for the contract carriage and stage carriage.
- (k) "Tax" means a tax imposed under this Act.

**Exemption. – 3.** The State Government may by notification in the Official Gazette exclude either totally or partially any motor vehicle or class of motor vehicles from the operation of this Act.

**Imposition Tax. – 4.** (1) Save as otherwise provided by this Act or by any rule made thereunder or by any other law for the time being in force no motor vehicles shall be used in Nagaland unless the owner thereof has paid in respect of it a tax at the appropriate rate specified in the schedule to this Act, and, save as hereinafter specified, such tax shall thereafter be payable annually notwithstanding that the motor vehicle may from time to time cease to be used;

Provided that a motor vehicle in respect of which such tax becomes immediately payable on the date on which this Act comes into force may be so used for the period of one month from that date notwithstanding that such tax has not been paid;

Provided also that the owner of a Motor vehicle in respect of which a license fee has been paid to a local authority for a period ending the 31<sup>st</sup> March, 1967 shall be exempted from liability for the tax specified in the schedule to this Act in respect of any part of such period.

**Tax one paid not releivable for same period. – 2.** No person shall be liable to tax during any period on account of any taxable motor vehicle in respect of which the full tax for the same period has already been paid by some other person.

**Payment of Tax. – 5.** Subject to the provisions of section 6, 8 and 9, the tax payable under section 4 shall be payable in advance on or before the fifteenth day of April in each year by the owner of a motor vehicle on taking out and paying for a license under the provisions of this Act;

Provided that the owner of a motor vehicle shall have the option of paying the tax in four equal installments payable on or before the fifteenth day of April, July, October and January respectively.

**Tax payable on first liability to tax. – 6.** When the tax on any motor vehicle becomes payable for the first time after the commencement of a financial year, the tax payable shall be one-twelfth of the appropriate annual tax for each calendar month or part of a calendar month in respect of which the tax has become payable.

**Refund of tax.-7.** Where any person has paid the tax or any installment or installment of tax in respect of a motor vehicle and proves to the satisfaction of the licensing officer that the registration or renewal of registration of the vehicle in respect of which the tax has been paid has been refused or cancelled he shall be entitled-

- (a) Where registration or renewal of registration has been refused, to the refund of the amount of tax paid in respect of the whole period after the date of refusal to grant or renew registration.
- (b) Where the registration of a motor vehicle has been cancelled, to a refund for each complete calendar month included in the period for which such tax or installment has been paid and which commences after the date on which the certificate of registration has been cancelled, of an amount equal to one-twelfth of the annual rate of the tax payable in respect of such vehicle.

**Remission of tax for period during which vehicle is not used.-8.** Where any person who has paid a tax or installment of tax proves to the satisfaction of the licensing officer that the motor vehicle, in respect of which such tax or installment of the tax has been paid has not been used for a continuous period of not less than three calendar months since the tax or installment of tax was last paid, then, when the tax or installment of tax is next payable, he shall not be liable to pay any arrear of tax in respect of any complete calendar month comprised within the said continuous period, and if the tax or installment of tax has been paid in respect of any complete calendar month comprised within the said continuous period, he shall be entitled, in respect of every such complete calendar month, to a deduction from the amount of tax or installment of tax, which he would otherwise be liable to pay, of an amount equal to one-twelfth of the annual rate of tax payable in respect of the said vehicle;

Provided that if the licensing officer is satisfied that a motor vehicle is or was rendered unfit to be brought into use during the period for which the tax is next payable he may in the alternative make a refund of the amount to which the owner is entitled as rebate as aforesaid.

**Exemption from the remission of tax. -9.** When the owner of any motor vehicle in respect of which the tax or installment of tax has been paid, has occasion to withdraw the said motor vehicle from use for the whole of the period in respect of which the tax or any such

installment is again payable, he may, in lieu of paying such tax or installment surrender to the licensing officer his last current licence relating to the said motor vehicle and shall thereupon be exempt from liability to pay the said tax or installment of tax in respect of the said period.

**Declaration by person keeping vehicle for use. -10.** (1) The owner of every motor vehicle shall make a declaration in respect of it in the prescribed form stating the prescribed particulars and shall deliver the declaration within the prescribed time to the licensing officer and shall pay to the licensing officer the tax which he appears by such declaration to be liable to pay in respect of such vehicle.

(2) Where a motor vehicle is altered or used so as to render the owner thereof liable to the payment of an additional tax under section 11, in the prescribed form showing the nature of the alterations made and shall deliver it to the licensing officer and shall pay to the licensing officer the additional tax payable under section 11 which he appears by such additional declaration to be liable to pay in respect of such vehicle.

**Payment of additional tax. – 11.** Where any motor vehicle in respect of which tax has been paid is altered or used in such a manner as to cause the vehicle to become a vehicle in respect of which a higher rate of tax is payable the owner thereof shall be liable to pay an additional tax of a sum which is equal to the difference between the tax already paid in respect of such vehicle and the tax which is payable in respect of such vehicle after its being so altered or used.

**Grant of license. – 12.** the licensing officer shall grant and deliver to every person, who pays him tax or additional tax in respect of any motor vehicle, a license and token in the prescribed form.

**Area over which license is valid. – 13.** Every license granted under this Act shall be valid throughout the State of Nagaland save in so far as the right to ply a motor vehicle in any area or place or over any route which may be limited or regulated by or under any other enactment.

**License to be exhibited on vehicle. -14.** (1) (a) The license granted or taken delivered under this Act shall be displayed in or on the vehicle in such conspicuous manner as may be prescribed by rules made under this Act.

(b) Every public service vehicle designed and used to carry more than six persons or goods or both shall display in such conspicuous manner as may be prescribed by rules made under this Act, the number of such passengers and the weight of such goods or both which the said vehicle is authorized by the licensing authority to carry.

(c) The owner of any motor vehicle which does not comply with the preceding subsection in so far as applicable shall be punishable with fine to the extent provided in section 15.

(2) Any Police Officer in uniform, not below the rank of Sub-Inspector, or any officer of the Motor Vehicle (Transport) Department established under section 133 A of the Motor Vehicles Act, 1939 (IV of 1939) and specially authorized, by notification in this behalf by the State Government may require the driver of a Motor Vehicle in a public place to stop the vehicle and cause it to remain stationary so long as may be reasonably necessary for the purpose of satisfying himself that the tax due in respect of such vehicle has been paid or that any other provisions of the Motor Vehicle Act, 1939 have been complied with.

(3) Any person in-charge of a motor vehicle who refuses or willfully neglects to stop the motor vehicle, or to produce the license for examination, in compliance with the lawful directions of such officer shall be deemed to have contravened the provisions of section 14 (2) of this Act.

**Penalties under this Act. – 15.** Whoever contravenes any of the provisions of this Act or any rule thereunder shall, If no other penalty is elsewhere provided in this Act for such contravention, be punishable with a fine which may extend to fifty rupees, and in the event of such person having been previously convicted of any offence under this Act or under any rule made thereunder, with fine which may extend to one hundred rupees.

**Recovery of tax. – 16.** When any person without any reasonable cause fails or refuses to pay the tax, the licensing officer may forward to the Deputy Commissioner a certificate over his signature specifying the amount of tax due from such person, and the Deputy Commissioner on receipt of such certificate, shall proceed to recover such tax including such penalty as he may deem fit not exceeding one half of the annual tax as if it were a public demand, recoverable under the Bengal Public Demands Recovery Act, 1913 (**Bengal Act 3 of 1913**).

Provided that the Deputy Commissioner shall not so proceed before the expiry of the period within which an appeal may be preferred under section 17, of, if such an appeal has been preferred, before it has been decided.

**Appeal. – 17.** Any person aggrieved by an order relating to the assessment, imposition of recovery of a tax may within a period of thirty days from the date of such order prefer an appeal to the Deputy Commissioner, or, if the Deputy Commissioner is the officer who passed such order, then to the Commissioner. Every order is appeal passed by a Deputy

Commissioner or by a Commissioner under this section shall be final subject to revision by the State Government.

**Bar to jurisdiction of Civil and Criminal Courts in matter of taxation. -18.** The liability of a person to pay the tax shall not be questioned or determined in any manner nor by any authority other than is provided in this Act or in rules made thereunder and no prosecution, suit or other proceeding shall lie against any Government servant for anything in good faith done or intended to be done under this Act.

**Compounding of offences. -19.** Where any person is accused of any offence under section 15, it shall be lawful for him to pay to the prescribed officer, by way of composition for such offence, a sum of money not exceeding such amount as may be prescribed, together with the amount of tax, if any, which may be due for him. Such composition shall have the effect of any acquittal and no further proceeding shall be taken against such person in respect of such offence.

20. If a Licensing officer is satisfied that in respect of any Motor Vehicle-

(a) a declaration has not been delivered in accordance with the provision of section 10 within one month of the date on which such declaration was due, or

(b) any tax or additional tax payable under this Act has not been paid within one month of the date on which such tax was payable, or

(c) any penalty imposed under section 15 or fine imposed under section 19 has not been paid within one month of the date on which such penalty of fine was imposed; he may, notwithstanding anything contained in the Motor Vehicle Act, 1939, (IV of 1939) or any rules made thereunder, declare the certificate of registration of such Motor Vehicle to be suspended and such certificate of registration shall be deemed to be suspended until the whole amount of tax penalty of fine, if any due in respect of such Motor Vehicle has been paid.

**Cognizance of offence. – 21.** No Court inferior to that of a magistrate of the first class or of a magistrate of the second class specially empowered in this behalf by the State Government shall try any offence punishable under this Act.

**Power of State Government to make rules. – 22.** (1) The State Government may, subject to the condition of previous publication make rules for carrying into effect 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 purposes that is to say-

- (a) Prescribing the manner and the form in which and authority to which applications for licenses under this Act shall be presented.
- (b) Prescribing the form of any certificate, declaration, license, notice, receipt or token, and the particulars to be stated therein, and the manner of exhibiting a license or token or a motor vehicle.
- (c) Prescribing the manner in which and the fees on payment of which, licenses granted under this Act may be transferred.
- (d) Prescribing generally the authorities by whom, and the 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 assessment, payment and recovery of the tax.
- (f) Regulating the manner in which exemptions from and remissions and refunds of the tax may be claimed and granted, and the extent to which exemptions from liability to the tax may be claimed in respect of any motor vehicle brought into the used in Nagaland by a person visiting or making a temporary stay in Nagaland.
- (g) Regulating the manner in which appeals may be instituted and heard.

(3) Every rule made under this Act shall be laid as soon as may be after it is made, before the Legislative Assembly while it is in session for a total period of fourteen days, which may be comprised in one session or in two successive sessions, and if before the expiry of the session in which it is so laid or the session immediately following, the Legislative Assembly make any modification in the rule or decide that the rule should not be issued the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

## **SCHEDULE**

[See Section 4(1)]

### **PART A**

Vehicles other than those plying for hire or reward

| Article<br>No. | Description of Vehicles | Annual<br>tax | Quarterly<br>tax |
|----------------|-------------------------|---------------|------------------|
| (1)            | (2)                     | (3)           | (4)              |
|                |                         | Rs.           | Rs.              |

- I. Cycles (including motor Scooters and  
Cycles with attachment for propelling  
the same by mechanical power)

*A. Bicycles-*



|      |  |     |     |
|------|--|-----|-----|
|      | (i) not exceeding 90 kilogram in weight unladen.   | 25  | 8   |
|      | (ii) exceeding 90 kilogram in weight unladen.  | 40  | 12  |
|      | B. <i>Tricycles</i>  | 40  | 12  |
|      | C. <i>Additional Tax for Trailer or side car</i>   | 9   | 3   |
| II.  | Vehicles constructed and used solely for the conveyance of passengers and light personal luggage of passengers-                    |     |     |
|      | A. (i) 14 H.P. or less   | 90  | 27  |
|      | (ii) exceeding 14 H.P.   | 110 | 33  |
|      | B. <i>Additional tad for trailers drawn by vehicles covered by this article-</i>   |     |     |
|      | (i) Light trailer  | 25  | 8   |
|      | (ii) Medium trailer  | 45  | 14  |
|      | (iii) Heavy trailer  | 90  | 27  |
| III. | Other vehicles-  |     |     |
|      | A. <i>Vehicle used for transport goods only-</i>   |     |     |
|      | (i) Vehicles not exceeding 1000 kg. in laden weight.   | 300 | 90  |
| (1)  | (2)  | (3) | (4) |
|      | (ii) For every additional 500 kg. or part thereof in laden weight.   | 70  | 21  |
|      | B. <i>Vehicles used partly for the conveyance of passengers and their personal luggage and partly for the conveyance of goods-</i> |     |     |
|      | (i) The tax payable under Article 11.  |     |     |
|      | (ii) An additional tax for each person in excess of six which the vehicle is designed to carry.                                    | 15  | 6   |
|      | (iii) An additional tax for every  |     |     |

|   |   |     |     |
|---|---|-----|-----|
|   | <sup>1</sup> / <sub>2</sub> Metric tonne or part thereof of   |     |     |
|   | Authorized load of goods-   | 40  | 12  |
| <i>C. Tractors-</i>   |   |     |     |
|   | (i) Not exceeding 2 Metric tonne in weight.   | 45  | 14  |
|   | (ii) exceeding 2 Metric tonne but not exceeding 3 <sup>1</sup> / <sub>2</sub> Metric tonne in weight. | 90  | 27  |
|   | (iii) exceeding 3 <sup>1</sup> / <sub>2</sub> Metric tonne in weight.                                 | 180 | 54  |
| <i>D. Additional tax for trailer drawn by vehicles covered by this article-</i> |   |     |     |
|   | (i) Light trailer   | 45  | 14  |
|   | (ii) Medium trailer   | 90  | 27  |
|   | (iii) Heavy trailer   | 180 | 54  |
| <i>E. Mechanical Crane mounted on A Motor Vehicle -</i>                         |   |     |     |
|   | (i) Light (Not exceeding 3 Metric tonne in weight)  | 45  | 14  |
|   | (ii) Medium (exceeding 3 Metric tonne but not exceeding 5 Metric tonne)                               | 90  | 27  |
| (1)   | (2)   | (3) | (4) |
|   | (iii) Heavy (exceeding 5 Metric tonne)  | 180 | 54  |

## PART B.

### IV. *Vehicles plying for the hire for the Conveyance of passengers and light personal luggage of passengers.*

#### A. Motor Cabs and Taxis-

|                                 |     |    |
|---------------------------------|-----|----|
| (i) Taxi cabs                   | 250 | 75 |
| (ii) Station Wagons and omnibus | 300 | 90 |
| (iii) State Transport Cars      | 300 | 90 |

|       |  |   |     |
|-------|--|---|-----|
|       | (iv) Tourist Taxi  | 850   | 255 |
|       | (v) Auto Rickshaw  | 100   | 30  |
|       | B. State Carriage  |   |     |
|       | (i) For every seat authorized  | 40  | 12  |
| V.    | <i>Vehicles used for the Transport of goods only -</i>   |   |     |
|       | (i) For 1 Metric Tonne or less   | 300   | 90  |
|       | (ii) For each additional $\frac{1}{2}$ (half) Metric tonne   | 75  | 23  |
| VI.   | <i>Vehicles authorized to ply partly for the conveyance of passenger and their personal luggage and partly for the conveyance of goods- Contract carriage (Casual)</i> |   |     |
|       | (i) For every seat.  | 40  | 12  |
|       | (ii) An additional tax for every $\frac{1}{2}$ Metric tonne or part thereof of authorized load of goods.   | 100   | 30  |
| VII.  | <i>Tractors-</i>   |   |     |
|       | (i) Not exceeding 2 Metric tonne in weight   | 115   | 36  |
|       | (ii) exceeding 2 Metric tonne but not Exceeding $3\frac{1}{2}$ Metric tonne weight.  | 225   | 68  |
|       | (iii) Exceeding $3\frac{1}{2}$ Metric tonne in weight  | 325   | 98  |
| VIII. | <i>Trailers drawn by vehicles covered by articles under Part B-</i>  |   |     |
|       | (i) Light Trailer  | 90  | 27  |
|       | (ii) Medium Trailer  | 180   | 54  |
|       | (iii) Heavy Trailer  | 380   | 108 |
| IX.   | <i>Vehicles authorized to ply for hire on a special route under a permit granted by the State Government.</i>  | The appropriate tax payable under articles IV to VIII together with such additional fees as |     |

may be prescribed by the  
the State Government.

X. *Mechanical Crane, mounted on  
a Motor Vehicle-*

|  |     |    |
|--|-----|----|
| (i) Light (Not exceeding 3 Metric<br>Tonne in weight)                      | 115 | 36 |
| (ii) Medium (exceeding 3 Metric<br>tonne but not exceeding 5 Metric tonne) | 225 | 68 |
| (iii) Heavy (exceeding 5 Metric tonne)                                     | 325 | 98 |

The above taxes are for motor vehicles fitted with pneumatic tyres, a 50 percent higher tax shall be liable on any Motor Vehicle authorized to be fitted with solid or semi solid tyres. For trachid vehicles the taxes will be double of that prescribed for wheeled vehicles fitted with pneumatic tyres.