

GOVERNMENT

SIKKIM



GAZETTE

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GOVERNMENT OF SIKKIM  
LAW DEPARTMENT  
GANGTOK

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NOTIFICATION

The following Act passed by the Sikkim Legislative Assembly and having received the assent of the Governor on 28th day of June, 2008 is hereby published for general information;

THE SIKKIM LEVY OF ROAD PROTECTION, DEVELOPMENT AND MAINTENANCE CESS  
ON MOTOR VEHICLES ACT, 2008  
(Act No. 14 of 2008)

AN  
ACT

to provide for levy of road protection, development and maintenance, cess on motor vehicles in the State of Sikkim.

WHEREAS, it is expedient to provide for levy of road protection, development and maintenance cess on motor vehicles in the State of Sikkim.

Be it enacted by the Legislature of Sikkim in the Fifty-ninth Year of Republic of India as follows:-

Short title,  
extent and  
commencement.

1. (1) This Act may be called The Sikkim Levy of Road Protection, Development and Maintenance Cess on Motor Vehicles Act, 2008.
- (2) It extends to the whole of Sikkim.
- (3) It shall come into force on such date as the State government may by Notification in the Official Gazette appoint.

Definitions

2. In the Act, unless the context otherwise requires.-
  - (a) "Act" means The Sikkim Levy of Road Protection Development and Maintenance Cess on Motor Vehicles Act, 2008;



(b) "Authority" means the Roads and Bridges Department,  
Government of Sikkim ..... such officer as may be designated;

(c) "Cess" means cess or fees payable under this Act;

(d) "Department" means the Roads and Bridges Department,  
Government of Sikkim;

(e) "Motor vehicle" means all mechanically driven privately owned  
vehicles and includes those which are in operation as taxi or  
public carrier of different capacity and types namely cars, light  
commercial vehicles, in-bus or bus of any segment, trucks of any  
segment, either petrol or diesel driven, earth moving equipments  
like dozer, excavator, tractor etc and compaction equipments like  
road rollers etc but does not include Government owned cars or  
any other motor vehicle;

(f) "Government" means any State or Central Government and  
includes Government owned Undertakings or Enterprises.

**Levy of cess  
on vehicles**

3. (1) There shall be levied and collected cess on Motor Vehicles at  
such rate as may be prescribed.
- (2) The owner of a motor vehicle may at his/ her option deposit cess  
for twelve months in advance at such rate and in such manner as  
may be prescribed.

**Authority to  
collect cess**

4. (1) The Roads and Bridges Department shall be the authority to  
collect the road protection, development and maintenance cess.
- (2) The Department shall designate an Officer not below the rank of  
Divisional Engineer in each district for the purpose of realization of  
cess in such manner as may be prescribed.

**Recovery of cess**

5. (1) In the event of default in payment of cess payable under Section  
3, there shall be imposed a penalty for each of the defaulting  
month which shall not be less than double the amount payable as  
normal monthly cess in respect of each defaulting period.

**Power to make rules**

6. The State Government may, by Notification in the Official Gazette  
make rules for carrying out the purposes of the Act.

By Order.

R.K. PURKAYASTHA (SSJS)  
LR-cum-Secretary  
Law Department

File No. 16 (82)/LD/P/2008