

Act No. 3/1999  
Date of Assent 15/4/1999  
Date of Publication 29/4/1999

THE MANIPUR MOTOR VEHICLES TAXATION <sup>Ad</sup> BILL, 1998

<sup>Ad</sup>  
~~BILL~~ Ad.

to consolidate and amend the law relating to imposition of tax on Motor Vehicles in the State of Manipur.

Whereas it is expedient to impose a tax on motor vehicles in the State of Manipur ;

BE it enacted by the Legislature of Manipur in the Forty eighth Year of the Republic of India as follows :—

1. Short title, extent and commencement :— (1) This Act may be called the Manipur Motor Vehicles Taxation Act, 1998.

(2) It extends to the whole of the State of Manipur.

(3) It shall come into force with effect from the date of publication in the official Gazette.

2. Definitions :— In this Act, unless the context otherwise requires—

(a) "Appellate Authority" means the Director of Transport or any officer (not below rank of Asst. Director of Transport) so authorised by the Director of Transport ;

(b) "Certificate of Registration" means the certificate issued by a competent authority to the effect that a motor vehicle has been duly registered in accordance with the provisions of Chapter IV of the motor Vehicles Act, 1988 ;

(c) "Licencing Authority" means an authority empowered to issue licences under Chapter II or, as the case may be, Chapter III of the Motor Vehicles Act, 1988 ;

(d) "Registering Authority" means an authority empowered to register motor vehicles under Chapter IV of the Motor Vehicles Act, 1988 ;

(e) "Local Authority" means a body of Municipal or Station Commissioners, Local Board or any other authority entrusted by the Government with or legally entitled to, the control of management of Municipal or local board ;

(f) "Motor Vehicle" or "Vehicle" means any mechanically propelled vehicle adapted for use upon roads whether the power of propulsion is transmitted thereto from an external or internal source and includes a chassis to which a body has not been attached and a trailer; but does not include a vehicle running upon

fixed rails or a vehicle of a special type adapted for use only in a factory or in any other enclosed premises or a vehicle having less than four wheels fitted with engine capacity of not exceeding twenty five cubic centimeters ;

(g) "Owner" means a person in whose name a motor vehicle stands registered, and where such person is a minor, the guardian of such minor, and in relation to a motor vehicle which is the subject of a hire purchase, agreement, or an agreement of lease or an agreement of hypothecation, the person is possession of the motor vehicle under that agreement;

(h) "Prescribed" means prescribed by rules made under this Act;

(i) "Public Service Vehicle" means any motor vehicle used or adapted to be used for the carriage of passengers for hire or reward and includes a bus, a medium passenger bus, mini bus, a maxi cab, a motor-cab, contract carriage, and stage carriage;

(j) "Bus" means a stage carriage vehicle or any public service vehicle or private service vehicle which is constructed or adapted to carry more than 34 (thirty four) passengers excluding the driver, for hire or reward;

(k) "Medium Bus" means any stage carriage vehicle or a public service vehicle or a private service vehicle which is constructed or adapted to carry more than 23 (twenty three) passengers but not more than 34 (thirty four) passengers excluding the driver ;

(l) "Mini Bus" means a stage carriage vehicle or any motor vehicle constructed or adapted to carry more than 12 (twelve) passengers but not more than 23 (twenty three) passengers excluding the driver, for hire or reward;

(m) "Personalised Vehicle" means any motor vehicle other than Transport vehicles owned by individual, local authority, a public trust, a University or an educational or Social Welfare Institution;

(n) "Schedule" means the schedule appended to this Act;

(o) "Tax" means a tax imposed under this Act ;

(p) "Transport Vehicle" means a motor vehicle used or adapted to be used for carriage of passengers or goods for hire or reward;

(q) All words and expressions used in this Act and not defined herein but defined in M.V. Act, 1988 and Central M.V. Rules, 1989 shall respectively have the meanings assigned to them in the said Act and Rules.

**3. Imposition of Tax:-**(1) Subject to the other provisions of this Act or any rule made thereunder or by any other law for the time being in force, there shall be

levied and collected on all Motor Vehicles used or kept for use in Manipur a tax at the appropriate rate specified in the First 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 further 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.

(2) Tax once paid is not re-leviable for the same period. 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.

(3) The State Government may, by Notification in the Official Gazette, modify from time to time, the rates specified in the First Schedule, Second Schedule or Third Schedule in relation to any Motor Vehicle.

**4. Declaration by person keeping vehicle for use:—**(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 registering authority and shall pay to the Registering Authority 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 7 such owner shall make within the prescribed time an additional declaration in the prescribed form showing the nature of the alteration made and shall deliver it to the registering authority and shall pay to the Registering Authority the additional tax payable under Section 7 which he appears by such additional declaration to be liable to pay in respect of such vehicle.

**5. Payment of tax:—**(1) Subject to the provisions of sections 4, 9 and 11; tax under Section 3 shall be payable in advance on or before the 31st day of March for the coming financial year by owner of a motor vehicle.

Provided that the owner of Motor Vehicle shall have the option of paying the tax in advance in four equal quarterly instalments payable on or before the last day of March, June, September and December respectively:

Provided further that the tax leviable under Section 3 in respect of personalised vehicles specified in Article No. (I), Article No. (II) & Article No. (III) of the First Schedule and initially registered after enactment of this Act shall be paid in advance in a One-time Tax valid till the vehicle attains the age of fifteen years at the rebated rate given at Second Schedules;

Provided also that the owners of the personalised vehicles of the following category shall have the option of paying tax on annual basis—

- (1) Owners who are temporarily residing in Manipur;
- (2) Owners who are working in the Central Services and any other service transferable from the state from time to time;
- (3) Owners of the vehicles of other states whose vehicles are kept and plying in Manipur temporarily:

Provided also that the owners of the personalised vehicles registered before the commencement of this Act shall have option to pay their taxes on annual basis:

Provided further that beyond 15 (fifteen) years from the date of initial registration of vehicle, taxes shall be paid on annual basis.

6. Issue of Token :— (1) When a person pays the amount of tax leviable under Section 3 in respect of any motor vehicle or proves to the satisfaction of the Registering authority that no such tax is payable in respect of such vehicle, the Registering authority shall—

(a) Issue to such person a Token in the prescribed form specifying therein the period for which such tax has been paid or that no such tax is payable, and

(b) Specify in the Certificate of Registration granted in respect of the vehicle under the Motor Vehicles Act, 1939, or in the case of vehicle not registered under that Act, in a certificate in such form as may be prescribed, that the tax has been paid for the period specified under clause (a) or that no tax is payable in respect of that vehicle, as the case may be.

(2) Every token granted under this Act shall be valid throughout the State of Manipur save in so far as the right to ply a motor vehicle in any area or place or over any route may be limited or regulated by or under any other enactment.

(a) the token granted 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 authorised by the registering authority to carry.

(e) the owner of any motor vehicle who does not comply with a preceding sub-section in so far as applicable shall be punishable with fine to the extent provided in Section 15.

7. **Payment of additional Tax:—** Where any motor vehicle in respect of which the 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.

8. **Tax payable on first liability of tax:—** 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 a part of calendar month in respect of which the tax has become payable.

9. **Refund Tax:—** (1) Where any person has paid tax or any instalment or instalments of a tax in respect of a motor vehicle and proves to the satisfaction of the registering authority 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:—

(i) Where registration or renewal of registration has been refused, to a refund to the amount of tax paid in respect of the whole period after the date of refusal to grant or renew registration:

(ii) 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 instalment 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 vehicles.

(2) Where life tax for any personalised motor vehicle has been paid and the vehicle has been removed to any place outside the State on account of transfer of ownership or change of address, a refund of the tax is to be made at the rate specified in the Third Schedule :

Provided that in the case of removal of vehicle to any place outside the State on account of transfer of ownership or change of address, the refund of tax shall be considered only after receipt of proof of having effected such transfer of ownership or change of address:

Provided further that where the rates of tax leviable under the taxation act are revised by notification in the official gazette issued by the State Government under the act, the State Government may, from time to time, by the same

notification or by a separate notification in the official gazette, correspondingly revise the rate of refund payable under the Act and accordingly and suitable entries in respect of vehicles registered on or after the date of such notification shall be at such revised rates.

10. **Remission of tax for period during which vehicle is not in use:—** Where any person who has paid a tax on instalment of tax proves to the satisfaction of the registering authority that the motor vehicle, in respect of which such tax or instalment of tax has been paid, has not been used for a continuous period of not less than three calendar months since the tax or instalment of tax was last paid, 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 instalment 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 instalment 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 vehicles :

Provided that if the registering authority 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.

11. **Exemption from Tax:—** When the registered owner or the person having possession or control of a motor vehicle has given previous intimation in writing to the taxation authority that the motor vehicle would not be used in any public place for a particular period, being not less than one month, and deposits the certificate of registration of such motor vehicle with the taxation authority, and obtains an acknowledgment thereof from that authority, he shall be exempted from the payment of the tax for that period.

12. **Exemption:—** Any vehicle belonging to the Governor of Manipur, and also any vehicle whose engine capacity is below 25 c.c. is exempted from payment of Tax under this Act.

Further, the State Government may by Notification in the Official Gazette exclude either totally or partially any other motor vehicle or class of Motor Vehicles from the operation of this Act.

13. **Power to check and detain Motor Vehicles:—** Any police officer in uniform, officer of the Motor Vehicles Department (not below the rank of Asst. Sub-Inspector) or any other officer authorised by the State Government by notification in the Official Gazette may—

(a) enter at any time between sunrise and sunset any premises where he has reason to believe that a Motor Vehicle is kept, or

(b) require the driver of any Motor Vehicle in any public place to stop such vehicle and cause it to remain stationary so long as may be reasonably necessary.

for the purpose of satisfying himself that the tax in respect of such vehicle has been paid.

#### 14. Penalties for non-payment of taxes improper declaration and obstruction to officers.

whoever —

(a) uses or keeps for use a motor vehicle without having paid the tax or additional tax in respect of such vehicle, or

(b) delivers a declaration or additional declaration wherein the particulars required by or under this Act to be therein set forth are not fully and truly stated, or

(c) obstructs any officer referred to in Section 13 in the exercise of his powers under that Section.

shall be punishable with fine which may extend to a sum equal to the annual tax payable, and in the event of such person having been previously convicted of an offence under this Act or any Rule made thereunder, with fine which may extend to a sum equal to twice the annual tax payable, in respect of such vehicle and the amount of tax due (if any) shall also be recovered.

#### 15. Other Penalties:—

Whoever contravenes any of the provisions of this Act or any rules made thereunder shall, if no other penalty is elsewhere provided in this Act for such contravention, be punishable with a fine which may extend to Rupees fifty in respect of two wheeler vehicles, Rupees one hundred in respect of light vehicles, Rupees two hundred in respect of medium vehicles and Rupees five hundred in respect of heavy vehicles and, in the event of such person having been previously convicted of an offence under this act or under any rules made, thereunder with fine which may extend to Rupees one hundred, Rupees two hundred, Rupees five hundred and Rupees one thousand respectively.

#### 16. Liability to pay arrears of Tax of person succeeding to the ownership possession or control of motor vehicles:—

(1) If the tax leviable in respect of any motor vehicle remains unpaid by any person liable for payment thereof and such person before having paid the tax has transferred the ownership of such vehicle or has ceased to be in

possession or control of such vehicle. the person to whom the ownership of the vehicle has been transferred or the person who has possession or control of such vehicle shall be liable to pay the said tax to the taxation authority.

(2) Nothing contained in this section shall be deemed to affect the liability to pay the said tax of the person who has transferred the ownership or ceased to be in possession or control of such vehicle.

17. **Effect of payment of tax in other States with respect to motor vehicles brought into Manipur :—**Where in respect of a motor vehicle the tax payable under the law relating to taxation on motor vehicles in force in any State has been paid in that State for any period and that motor vehicle is brought into Manipur for use during that period, then,—

- (i) no tax under this Act shall be payable in respect of that motor vehicle ; and
- (ii) the token issued in the State in respect of that motor vehicle shall be deemed to be a token issued under this Act,

for such period or for a period of twelve months from the date on which the motor vehicle is brought into Manipur, whichever is shorter ;

Provided that the registered owner or the person having possession or control of the motor vehicle complies with the provisions of sub-section (1) of Section 4.

18. **Recovery of Tax:—**When any person without any reasonable cause fails or refuses to pay the tax, the registering authority shall proceed to recover such tax, including such penalty as he may deem fit, as it were an arrear of land revenue.

19. **Appeal:—**Any person aggrieved by an order relating to the assessment, imposition or recovery of tax, may within a period of thirty days from the date of such order prefer an appeal to the appellate authority referred to in Section 2 (a). Every order in appeal passed by the appellate authority under this section shall be final subject to the power of revision to be exercised by the higher courts.

20. **Bar to jurisdiction of Civil and Criminal Court in matter of Taxation :—**The liability of 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 other proceeding shall lie against any officer of the Government for anything in good faith done or intended to be done under this Act.

21. **Compounding of offences :—**Where any person is accused of an 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 from him. Such composition shall have the effect of an acquittal and no further proceeding shall be taken against such person in respect of such offence.

22. **Cognizance of Offence:—**No court inferior to that of a Magistrate of the first class or specially empowered in this behalf by the Government shall try any Offence punishable under this Act.

23. **Power to make rules:—**(1) The 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 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 the authority to which applications for token under this act shall be presented;

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

(c) prescribing the manner in which, and the fees on payment of which tokens 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 exemption from and remissions and refunds of the tax may be claimed and granted, and the extent to which exemption from liability to the tax may be claimed in respect of any motor vehicle brought into and used in Manipur by a person visiting or making a temporary stay in Manipur;

(g) regulating the manner in which appeals may be instituted and heard ; and

(h) any other matter which is to be or may be prescribed.

(3) All rules made under this Act shall as soon as may be, after they are made, be laid before the Legislature, while it is in session, for a total period of not less than thirty days which may be comprised in one session or in two or more successive sessions and, shall unless some later date is appointed, take effect from the date of their publication in the Official Gazette, subject

to such modifications or annulments as the Legislature may agree to make, however any such modification or annulment shall be without prejudice to the validity of anything previously done thereunder.

**24. Power to remove difficulties :—**(1) If difficulty arises in giving effect to the provisions of this Act, the State Government may, by order published in the Official Gazette, make such provisions, not inconsistent with the provisions of this Act as appear to it to be necessary or expedient for removing the difficulty :

Provided that no such order shall be made after the expiry of a period of one year from the date of commencement of this Act.

(2) Every order made under this Section shall, as soon as may be after it is made, be laid before the Assembly.

**25. Repeal and saving :—** (1) The Assam Motor Vehicles Taxation Act, 1936 (Assam Act IX of 1936) in its application to the State of Manipur is hereby repealed :

Provided that the time repeal shall not effect the previous operation of the Act to repeal and anything done or action taken or deemed to have been done or taken (including any appointment or delegation made, a publication or other document filed, certificate of registration granted, agreements executed, notification, order, direction or notice issued, regulation, form or bye-laws framed, rule made or deemed to be made or proceeding instituted before any officer, authority or persons, by or under the provisions of this act, and shall, in, so far as it is not inconsistent with the provisions of this act, and shall continue in force unless and until superseded by anything done or any action taken under the act.

(2) Accordingly, all Motor vehicles registered or deemed to be registered under the Act repealed, the registration of which is in force at the commencement of this Act, shall on such commencement be deemed to be registered under this Act, and all proceeding pending immediately before commencement of this act before any officer, authority or person under the provisions of the repealed act shall stand transferred, where necessary, to the concerned officers or authority under this act and if no such officer, authority or person as the State Govt. may designate and shall be continued and disposed of before such officer, authority or person in accordance with the provisions of this act.

(3) Any reference to the Act repealed or to any provisions thereof or to any officer, authority or person entrusted with any functions thereunder, shall be construed, where necessary as a reference to this Act, and the corresponding officers, authority or person, as the case may be, shall have and exercise the function under the repealed act or under the instrument or document.

**"FIRST SCHEDULE"**

[ See Section 3(1) ]

**PART—A**

**VEHICLES PLYING NOT FOR HIRE OR REWARD**

Article No.	Description of Vehicle	Annual Tax (Rs.)	Quarterly Tax (Rs.)
1	2	3	4
<b>Group A—Motor Vehicles Fitted solely with pneumatic tyres</b>			
I.	Motor cycles and tricycles (including motor scooters & cycles with attachment for propelling the same by mechanical powers/ two wheeler & three wheeler)		
	(a) Motor Cycle or Scooters not exceeding 90 kilograms in unladen weight	60	15
	(b) Motor Cycle or Scooters exceeding 90 kilograms in unladen weight	100	25
	(c) Tricycle/Three wheeler vehicles	120	30
	(d) Motor Vehicle specified in (c) or (d) above used for drawing trailer or side car.	The rate specified in (c) or (d) above + Rs. 40/- annually or (Rs. 10/- quarterly).	
II.	Motor Vehicle (adapted and used for invalids) the registered unladen weight of which does not exceed three hundred kilograms.	40	10
III.	Motor vehicles constructed and used for conveyance of passengers and light personal luggage the registered unladen weight of which—		
	(a) does not exceed one thousand kgs.	260	65
	(b) exceeds one thousand but does not exceed one thousand five hundred kgs.	320	80
	(c) exceeds one thousand five hundred kgs. but not exceeding two thousand kgs.	400	100
	(d) above 2000 kgs.	The amount specified in (c) above + Rs. 260 for 1000 kgs. or part thereof for the wt. in excess of 2000 kgs.	
IV.	Additional tax payable in respect of above vehicles referred to the Article-III above of this schedule used for drawing trailers.		

(a) for each trailer the registered unladen wt. of which does not exceed 1 tonne.

(b) for each trailer the registered unladen wt. exceeds 1 tonne provided that 2 or more \_\_\_\_\_ vehicles shall not be chargeable under this article in respect of the same trailers.

180

45

V. Motor Vehicles used for Transport or haulage of goods or materials, the registered laden wt. of which :-

(a) does not exceed 1 tonne.	400	100
(b) exceeds 1 tonne but not exceed 1.5 tonne.	560	140
(c) exceeds 1.5 tonne but not exceed 2 tonne.	720	180
(d) exceeds 2 tonne but not exceed 2.5 tonne.	880	220
(e) exceeds 2.5 tonne but not exceed 3 tonne.	1040	260
(f) exceeds 3 tonne but not exceed 3.5 tonne.	1200	300
(g) exceeds 3.5 tonne but not exceed 4 tonne.	1360	340
(h) exceeds 4 tonne but not exceed 4.5 tonne.	1520	380
(i) exceeds 4.5 tonne but not exceed 5 tonne.	1680	420
(j) exceeds 5 tonne but not exceed 5.5 tonne.	1840	460
(k) exceeds 5.5 tonne but not exceed 6 tonne.	2000	500
(l) exceeds 6 tonne but not exceed 6.5 tonne.	2160	540
(m) exceeds 6.5 tonne but not exceed 7 tonne.	2320	580
(n) exceeds 7 tonne but not exceed 7.5 tonne.	2480	620
(o) exceeds 7.5 tonne but not exceed 8 tonne.	2640	660
(p) exceeds 8 tonne but not exceed 8.5 tonne.	2800	700
(q) exceeds 8.5 tonne but not exceed 9 tonne.	2960	740
(r) exceeds 9 tonne but not exceed 9.5 tonne.	3120	780
(s) exceeds 9.5 tonne but not exceed 10 tonne.	3280	820
(t) above 10 tonne		

The rate specified in (5) above plus rupees three hundred and twenty for every additional one tonne or parts thereof over and above ten tonne.

VI. Additional tax payable in respect of vehicle referred to in Article V of this scheduled and used for drawing trailers.

(a) for each trailer the registered laden wt. of which does not exceed 2 tonne.	360	90
(b) for each trailer the registered laden wt. of which exceeds 2 tonne. Provided that two or more vehicles shall not be chargeable under this item in respect of the same trailer.	600	150

## VII. Tractors :

(a) not exceeding 2 tonne in laden weight.	80	20
(b) exceeding 2 tonne but not exceeds 4 tonne in laden weight.	160	40
(c) exceeding 4 tonne in unladen wt.	300	75

## VIII. Mechanical Crane mounted on Motor Vehicles.

(a) not exceeding 3 tonne in unladen wt.	100	25
(b) exceeding 3 tonne but not exceeding 5 tonne in unladen wt.	200	50
(c) exceeding 5 tonne in unladen wt.	300	75

Group B Motor vehicles other than those fitted solely with pneumatic tyres.

50% higher tax shall be leviable on any Motor Vehicle authorised to be fitted with solid or semi-solid tyres.

## PART—B

## VEHICLES PLYING FOR HIRE OR REWARD

## GROUP—A Motor Vehicles fitted with pneumatic tyres

## IX. Motor Vehicles plying for hire or reward for the conveyance of passengers and light personal luggage of passenger under this Article:

	Road Tax		Permit Fee	
	Annual	Qtr	Annual	Qtr
(a) Licence to carry in all not more than two (excluding driver)	100	25	100	25
(b) Licence to carry in all more than two but not more than four passengers (excluding driver and conductor)	200	50		
(c) Licence to carry in all more than four but not more than six passengers (excluding driver and conductor)	300	75	300	75
(d) Licence to carry in all more than six but not more than eight passengers (excluding driver and conductor)	400	125		

(e) Licence to carry in all more than eight but not more than twelve passengers (excluding driver and conductor)	600	150	
(f) Licence to carry in all more than twelve but not more than sixteen passengers (excluding driver and conductor)	600	150	400 100
(g) Licence to carry in all more than sixteen passengers (excluding driver and conductor)	1000	250	

The rates specified in (f) above plus Rupees eighty for every additional passenger every year (or Rs. twenty every quarter) beyond sixteen passengers

X. Motor Vehicles used for carriage of school children and staff on contract basis/part-time basis [e.g. Maruti Vans]	340	85	240 60
---	-----	----	--------

XI. Vehicles authorised to ply partly for the conveyance of passengers and their personal luggage and partly for the conveyance of goods;	As per rates specified in IX plus Rupees one hundred per quintal per year. Each passenger is allowed to carry 100 kgs. of goods.		
---	--	--	--

**XII. Motor Vehicles (including three wheelers and four wheelers) use for transport or haulage of goods or materials under this Article, the registered laden weight of which**

(a) does not exceed 1 tonne.	600	150	300 75
(b) exceeds 1 tonne but not exceeds 1.5 tonne	760	190	
(c) exceeds 1.5 tonne but not exceeds 2 tonne	920	230	
(d) exceeds 2 tonne but not exceeds 2.5 tonne	1080	270	
(e) exceeds 2.5 tonne but not exceeds 3 tonne	1240	310	
(f) exceeds 3 tonne but not exceeds 3.5 tonne	1400	350	
(g) exceeds 3.5 tonne but not exceeds 4 tonne	1560	390	
(h) exceeds 4 tonne but not exceeds 4.5 tonne	1720	430	
(i) exceeds 4.5 tonne but not exceeds 5 tonne	1880	470	
(j) exceeds 5 tonne but not exceeds 5.5 tonne	2040	510	
(k) exceeds 5.5 tonne but not exceeds 6 tonne	2200	550	360 90
(l) exceeds 6 tonne but not exceeds 6.5 tonne	2360	590	
(m) exceeds 6.5 tonne but not exceeds 7 tonne	2520	630	
(n) exceeds 7 tonne but not exceeds 7.5 tonne	2680	670	
(o) exceeds 7.5 tonne but not exceeds 8 tonne	2840	710	
(p) exceeds 8 tonne but not exceeds 8.5 tonne	3000	750	
(q) exceeds 8.5 tonne but not exceeds 9 tonne	3160	790	
(r) exceeds 9 tonne but not exceeds 9.5 tonne	3320	830	
(s) exceeds 9.5 tonne but not exceeds 10 tonne	3480	870	

(t) above 10 tonne

The rate specified in (s) above plus Rupees three hundred and twenty for every additional one tonne or parts thereof over and above ten tonne.

XIII. Break down Van used for towing disable vehicles and tower wagon used for maintenance of over head electric lines 800 200 80 20

XIV. Additional tax payable in respect of vehicles referred to in Article XIII above of this schedule and use for drawing trailers :

(a) for each trailer the registered laden weight of which does not exceed 2 (two) tonne. 360 90 100 25

(b) the laden weight exceeds 2 (two) tonne 600 150 100 25

Provided that two or more vehicles shall not be chargeable under this Article in respect of the same trailer.

XV. Tractors :—

(a) not exceeding two tonne in laden wheight. 80 20 |  
 (b) exceeding two tonne but not exceeding four tonne 160 40 | 100 25  
 (c) exceeding four tonne in laden weight 300 75 |

XVI. Mechanical crane mounted on Motor Vehicles —

(a) not exceeding three tonne 100 25 |  
 (b) exceeding three tonne but not exceeding five tonne 200 50 | 100 25  
 (c) exceeding three tonne in laden weight 300 75 |

#### GROUP B

XVII. Motor vehicles other than those fitted with pneumatic tyres.

50% higher tax leviable on any motor vehicle authorised to be fitted with solid or semi-solid tyres.

# **SCHEDULE-II (See Section 5)**

**SCHEDULE OF ONE TIME TAX FOR TWO WHEELERS, TRICYCLES AND NON-TRANSPORT PERSONALISED VEHICLES**  
 Vehicles other than those plying for hire or reward-cycles including Motor Scooters and Motor Cycles with attachments for propelling the same by mechanical powers and personalised Non-transport Vehicles.

Sl. No.	Taxes to be paid at different stages from the date of registration	Two Wheelers		Tricycle/		Side Car		Light Personalised Vehicles		Exceeds		Above		Trailer drawn by	
		not exceeding 90kg in wt. unladen	Exceeding 90 kg in wt. unladen	Three wheeler vehicles	or Trailer of three wheeler or invalid carriage	the Wt. of which does not exceed 1000kgs	Exceeds 1000kg but not exceeds 1500kg	Exceeds 1500kg but not exceeds 2000kg	Exceeds 2000kg but not exceeds 2500kg	Exceeds 2500kg but not exceeds 3000kg	Exceeds 3000kg but not exceeds 3500kg	Exceeds 3500kg but not exceeds 4000kg	Exceeds 4000kg but not exceeds 4500kg	the wt. does not exceed 1 Ton	Exceeds 1 Ton
1.	One time tax at the time of first registration														
2.	If the vehicle is already registered and its first registration is more than 1 (one) year but less than 2 yrs.	675	1125	1350	450	2925	3600	4500	(+)2925	1125	2025				
3.	is more than 2 years but less than 3 yrs.	634	1057	1268	423	2748	3382	4228	(+)2748	1057	1903				
4.	is more than 3 years but less than 4 years	593	988	1186	395	2569	3162	3952	(+)2569	988	1778				
5.	is more than 4 years but less than 5 years	551	918	1102	367	2387	2938	3672	(+)2387	918	1652				
6.	is more than 5 years but less than 6 years	508	847	1016	339	2202	2710	3383	(+)2202	847	1525				
7.	is more than 6 years but less than 7 years	465	775	930	310	2015	2480	3100	(+)2015	775	1395				
8.	is more than 7 years but less than 8 years	421	702	842	281	1825	2246	2808	(+)1825	702	1264				
9.	is more than 8 years but less than 9 years	377	628	754	251	1633	2010	2510	(+)1633	628	1130				
10.	is more than 9 years but less than 10 years	332	553	664	221	1438	1770	2242	(+)1438	553	995				
11.	is more than 10 years but less than 11 years	286	477	572	191	1240	1526	1908	(+)1240	477	859				
12.	is more than 11 years but less than 12 years	240	400	480	160	1040	1280	1600	(+)1040	400	770				
13.	is more than 12 years but less than 13 years	193	322	386	129	837	1030	1288	(+)837	322	580				
14.	is more than 13 years but less than 14 years	146	243	292	97	632	778	978	(+)632	243	437				
15.	is more than 14 years but less than 15 years	98	163	196	65	424	522	652	(+)424	163	293				
		60	100	120	40	260	320	400	(+)260	100	180				

**SCHEDULE-III [See Section 9(2)]**  
**STATEMENT INDICATING THE SCALE OF REFUND ON ONE TIME TAX PROVISION**

[illegible]

SCHEDULE  
(See Section 2 & 3)

No. of Demand/ Appropriation return	Services and Purposes	Sums Voted	not exceeding Charged	Total
1	2	3		
		Rs.	Rs.	Rs.
1-State Legislature (Revenue Expenditure)		2,60.93,000	3,25,000	2,64,18,000
2-Council of Ministers (Revenue Expenditure)		60.00,000	--	60,00,000
1-Governor (Revenue Expenditure)		--	73,19,000	73,19,000
2-Interest Payment & Debt Services (Revenue Expenditure)		--	53,86,17,000	53,86,17,000
(Other Expenditure)		--	114,96,34,000	114,96,34,000
3-Manipur Public Service Commission (Revenue Expenditure)		--	40,24,000	40,24,000
3-Secretariat (Revenue Expenditure)		7,43,40,000	--	7,43,40,000
4-Land Revenue, Stamps & Registration and District Administration (Revenue Expenditure)		9,47,04,000	--	9,47,04,000
5-Finance Department (Revenue Expenditure)		29,22,96,000	2,000	29,22,98,000
(Other Expenditure)		24,00,000	--	24,00,000
6-Transport (Revenue Expenditure)		89,19,000	--	89,19,000
(Other Expenditure)		60,00,000	--	60,00,000
7-Police (Revenue Expenditure)		61,29,24,000	--	61,29,24,000
(Other Expenditure)		94,00,000	--	94,00,000
8-Public Works Department (Revenue Expenditure)		29,13,96,000	6,46,000	29,20,42,000
(Other Expenditure)		48,66,60,000	--	48,66,60,000
9-Information and Publicity (Revenue Expenditure)		1,01,52,000	--	1,01,52,000
10-Education (Revenue Expenditure)		122,97,65,000	--	122,97,65,000
(Other Expenditure)		15,01,000	--	15,01,000
11-Medical, Health and Family Welfare (Revenue Expenditure)		25,44,21,000	--	25,44,21,000
12-Municipal Administration, Housing and Urban Development (Revenue Expenditure)		2,72,48,000	--	2,72,48,000
(Other Expenditure)		1,88,00,000	--	1,88,00,000
13-Labour and Employment (Revenue Expenditure)		1,67,97,000	--	1,67,97,000
14-Development of Tribal and Backward Classes (Revenue Expenditure)		21,92,65,000	--	21,92,65,000
(Other Expenditure)		20,00,000	--	20,00,000

1

1	2	3
	Rs.	Rs.
15-Food and Civil Supplies (Revenue Expenditure) (Other Expenditure)	1,96,81,000 7,87,01,000	-- --
16-Co-operation (Revenue Expenditure) (Other Expenditure)	3,68,33,000 29,99,000	-- --
17-Agriculture (Revenue Expenditure) (Other Expenditure)	11,27,65,000 1,70,03,000	-- --
18-Animal Husbandry and Veterinary including Dairy Farming (Revenue Expenditure)	10,37,39,000	--
19-Forestry and Soil Conservation (Revenue Expenditure)	12,20,24,000	--
20-Community Development and ANP, IRDP and NREP (Revenue Expenditure)	12,90,49,000	--
21-Industries and Weights & Measures Department (Revenue Expenditure) (Other Expenditure)	9,99,24,000 44,46,000	-- --
22-Public Health Engineering (Revenue Expenditure) (Other Expenditure)	10,99,14,000 19,19,40,000	-- --
23-Power (Revenue Expenditure) (Other Expenditure)	41,53,33,000 41,31,00,000	-- --
24-Vigilance Department (Revenue Expenditure)	30,58,000	--
25-Youth Affairs and Sports Department (Revenue Expenditure)	5,49,74,000	--
26-Administration of Justice (Revenue Expenditure)	2,02,01,000	--
27-Election (Revenue Expenditure)	86,13,000	--
28-State Excise (Revenue Expenditure)	2,30,53,000	--
29-Sales Tax, Other Taxes/Duties on Commodities and Services (Revenue Expenditure)	71,59,000	--
30-General Economic Services and Planning (Revenue Expenditure)	4,07,07,000	--
31-Fire Protection and Control (Revenue Expenditure)	1,04,32,000	--
32-Jails (Revenue Expenditure) (Other Expenditure)	2,14,94,000 31,00,000	-- --
33-Home Guards (Revenue Expenditure)	1,81,87,000	--