
**MOTOR VEHICLES TAXATION
ACT, 1957**

(Act No. XXVI of 1957)

**THE JAMMU AND KASHMIR MOTOR VEHICLES
TAXATION ACT, 1957**

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*[Received the assent of the Sadar-i-Riyasat on 24th September, 1957
and Published in Government Gazette dated 30th September, 1957.]*

**An Act to provide for the levy of a tax on motor vehicles in the Jammu and
Kashmir State.**

Be it enacted by the State Legislature in the Eighth Year of the Republic of India as follows :—

1. *Short title, extent and commencement.* —(1) This Act may be called the Jammu and Kashmir Motor Vehicles Taxation Act, 1957.

(2) It extends to the whole of the State of Jammu and Kashmir.

¹[(3) It shall come into force on such date as the Government may, by notification in the Government Gazette, appoint.]

2. *Definitions.*— In this Act, unless there is anything repugnant in the subject or context,—

- (i) the following expressions shall have the meanings assigned to them in the ²Jammu and Kashmir Motor Vehicles Act, Samvat 1998 :—
- (a) “goods” ;
 - (b) “goods vehicle” ;
 - (c) “invalid carriage” ;
 - (d) “motor vehicle” ;
 - (e) “Traffic Officer” ;
 - (f) “trailer” ; and
 - (g) “unladen weight” ;

1. Enforced w.e.f. 1st October, 1957 vide Home Department Notification No. TR-54/57 (G. G. 1st October, 1957.)

2. Now the Indian Motor Vehicles Act, 1939 (4 of 1939.)

- (ii) ¹['taxation officer'] means an officer appointed by the Government to exercise the powers and perform the functions of a ¹[taxation officer] under this Act ;
- (iii) 'local body' means a Municipal Council or a Municipal Committee or a Town Area Committee or a Village Panchayat ²[or a Cantonment Board] constituted under any enactment for the time being in force ;
- (iv) 'prescribed' means prescribed by the Government by rules made under this Act ;
- (v) 'public road' means any street, road, square, court, alley passage or riding path over which the public have a right of way, whether a thoroughfare or not, and includes the roadway over any public bridge or causeway ;
- (vi) 'registered owner' means the person in whose name a motor vehicle is registered or deemed to be registered under the ³Jammu and Kashmir Motor Vehicles Act, Samvat 1998] ;

⁴[(vi-a) 'tax' means tax imposed under this Act ;]

- (vii) 'laden weight' in relation to a motor vehicle means, in case a permit is issued to the vehicle under the ³Jammu and Kashmir Motor Vehicles Act, Samvat 1998 the maximum laden weight specified in such permit, if no such permit is issued the maximum laden weight specified in the registration certificate of the vehicle ; ⁵[x x x] ;
- (viii) 'laden weight' in relation to a trailer means, in case a permit is issued to the vehicle to which the trailer is attached under the ³Jammu and Kashmir Motor Vehicles Act, Samvat 1998, the maximum laden weight specified in such permit in respect of the trailer, if no such permit is issued, the maximum laden weight specified in respect of the trailer in the registration certificate of the vehicle to which the trailer is attached, ⁵[x x x] ; and

1. Substituted by Act, XIX of 1962 for "licensing officer".

2. Words "or a Cantonment Board" inserted by Act XIX of 1962.

3. Now the Indian Motor Vehicles Act, 1939 (4 of 1939.)

4. Clause (vi-a) inserted by Act XIX of 1962.

5. Words omitted *ibid.*

- (ix) 'year' means the financial year ; 'half year' means the first six months or the second six months of such year ; and 'quarter' means the first three months or the second three months of such half year.

3. *Imposition of a tax on motor vehicles.* —(1) The Government may, by notification in the Government Gazette, from time to time, direct that a tax shall be levied on every motor vehicle using any public road in the State of Jammu and Kashmir.

(2) The notification, issued under sub-section (1) shall specify the rates at which, and the quarter from which, the tax shall be levied :

Provided that the rates shall not exceed the maxima specified in Schedule I.

¹[3-A. *Levy of life time tax on personalised vehicles.* —(1) If a registered owner of any personalised vehicle makes an application in the prescribed form to the Taxation Officer, then, notwithstanding anything contained in section 3, it shall be lawful to levy and collect on such vehicle such sum as tax as is equivalent to the aggregate of the amount of tax leviable under section 3 for a period up to ten years at the rate existing on the date of receipt of such application.

(2) Upon the levy and collection of a sum as tax in respect of any personalised vehicle under sub-section (1) such vehicle shall cease to be liable to any tax under this Act.

Explanation:—For purposes of this section 'personalised vehicle' means Mechanised Cycle or Moped, Scooter, Motor Cycle, Motor Cycle with side care, Cars, imported Cars, Jeeps, Station Wagons and other non-transport vehicles having seating capacity of six persons including driver trailers driven by non-transport vehicles and invalid carriage.]

4. *Payment of tax and issue of token.* —(1) (a) The tax levied in pursuance of a notification issued under sub-section (1) of section 3 shall be paid by the registered owner or person having possession or control of the motor vehicle, at his choice, either quarterly, half yearly, or annually, upon a quarterly, half-yearly or annual ²[token] to be taken out by him.

1. Section 3-A inserted by Act XXIX of 1988, s. 2.

2. Substituted by Act, XIX of 1962.

Explanation:—The tax for a half-yearly ¹[token] shall not exceed twice and the tax for an annual ¹[token] shall not exceed four times the tax for a quarterly ¹[token]. The Government shall have power to grant a rebate not exceeding five percent of the amount of the tax in case of annual ¹[tokens.]

(b) Where the tax for any motor vehicle has been paid for any quarter, half-year or year and the vehicle has not been used during the whole of that quarter, half-year or year or a continuous part thereof not being less than ¹[two months], a refund of the tax at such rates as may, from time to time, be notified by the Government, shall be payable subject to such conditions as may be specified in such notification.

(c) Notwithstanding anything contained in section 3 or in clauses (a) and (b), the Government may, by notification in the Government Gazette, from time to time, direct that a temporary ¹[token] for a period not exceeding thirty days at a time may be issued in respect of any class of motor vehicles on payment of such tax (not exceeding the maximum specified in Schedule II) and subject to such conditions, as may be specified in such notification.

(d) No motor vehicle shall be used on any public road in the State of Jammu and Kashmir at any time after the issue of a notification under sub-section (1) of section 3, unless a ¹[token] permitting such use during such time has been obtained under clause (a) or clause (c).

(2) Notwithstanding anything contained in sub-section (1), no person shall be liable to tax during any period on account of any taxable motor vehicle the tax due in respect of which for the same period has already been paid by some other person.

(3) (a) When any person pays the amount of tax due in respect of a motor vehicle or proves to the satisfaction of the ¹[taxation officer] that no tax is payable in respect of such vehicle, the ¹[taxation officer] shall—

- (i) grant to such person a ¹[token.] in such form as may be notified by the Government, to use the vehicle on public roads in the State of Jammu and Kashmir for the period concerned ; and
- (ii) in the case referred to in clause (a) of sub-section (1) record that the tax has been paid for a specified period or that no tax is payable in respect of the vehicle, as the case may be, in the certificate of registration granted or deemed to be granted in

1. Substituted by Act XIX of 1962.

respect of the vehicle under the ¹Jammu and Kashmir Motor Vehicles Act, Samvat 1998, or in the case of vehicles not registered or deemed to be registered under that Act, in a certificate in such form as may be notified by the Government.

(b) Every ²[token] granted under clause (a) shall be valid throughout the State of Jammu and Kashmir.

³[4-A. *Declaration by persons keeping vehicles for use.* —(1) The registered owner of every motor vehicle shall make the declaration in respect of it in the prescribed form stating the prescribed particulars and shall deliver the declaration within the prescribed time to the Taxation Officer.

(2) Where a motor vehicle is altered so as to render the registered owner thereof liable to the payment of an additional tax under section 4-B, such registered owner shall make within the prescribed time an additional declaration in the prescribed form showing the nature of alteration made.

(3) If the registered owner of a motor vehicle fails to deliver a declaration in accordance with the provisions of sub-section (1) or sub-section (2) or delivers a declaration in which the particulars prescribed to be therein set forth are found to be false, he shall be punishable with fine which may extend to one hundred rupees.

4-B. *Payment of additional tax.*— Where any motor vehicle in respect of which the 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 is payable, the registered owner or person having possession or control of the motor vehicle shall be liable to pay an additional tax of 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.]

5. *Bar of imposition of tax by any local body.* —(1) Notwithstanding anything to the contrary contained in any other law or enactment for the time being in force, no local body shall impose or collect any tax on a motor vehicle :

Provided that nothing in this section shall be deemed to affect the powers of a local body to impose or collect any tax on a motor vehicle in respect of a period prior to the date of the coming into force of this Act :

1. Now the Indian Motor Vehicle Act, 1939 (4 of 1939).

2. Substituted by Act XIX of 1962.

3. Sections 4-A and 4-B inserted by Act XIX of 1962.

Provided further that nothing contained in this section shall derogate from the powers of a local body to impose, enhance or collect an octroi or terminal tax.

6. *Carriage of token on vehicle and duty to stop it on demand by*¹*[Police Officer]*. —(1) The ²[token] granted in respect of a motor vehicle under this Act shall be carried in a conspicuous place upon the vehicle in such manner as may be notified by the Government and if such a ²[token] is not so carried upon such vehicle, the registered owner or the person having possession or control thereof shall be punishable with fine which may extend to fifty rupees.

(2) ¹[Any Police Officer, authorised by the Government in this behalf, in the prescribed uniform or any Taxation Officer] may require the driver of any motor vehicle on any public road to stop the vehicle and cause it to remain stationary so long as may reasonably be necessary for the purpose of satisfying himself that a ²[token] has been duly obtained in respect of such vehicle.

(3) Any person failing to stop a motor vehicle when required to do so by ¹[such Police Officer or Taxation Officer] under sub-section (2) shall be punishable with fine which may extend to fifty rupees.

7. *Penalty for failure to pay tax.*— If the tax due in respect of any motor vehicle has not been paid, the registered owner or the person having possession or control thereof shall be punishable with fine which may extend to ³[one hundred rupees] ; and the amount of the tax due by him in respect of such vehicle for the quarter or quarters concerned shall also be recovered as if it were a fine.

⁴[Provided that the Taxation Officer may, in lieu of prosecution under section 11 and subject to such general directions, if any, as may be issued by the Government from time to time, accept from the owner of such motor vehicle compensation not exceeding one hundred rupees in addition to the tax and on payment of such compensation, no further proceedings shall be taken against the owner of a motor vehicle in respect of the offence so compounded.]

1. Substituted by Act XIX of 1971. (It was previously substituted by Act XI of 196).

2. Substituted by Act XIX of 1962 for "licence".

3. Substituted *ibid*.

4. Proviso to section 7 added *ibid*.

¹[7-A. *Period specified for payment of tax.*— Notwithstanding anything contained in this Act, if any tax or other amount due under this Act is not paid within the time fixed for the payment thereof or within a period of three months from the date of demand whichever is earlier, the person from whom the tax or other amount is due shall be liable to pay in addition to the tax or amount due, a sum equal to 2% of such tax or amount for each month or part thereof, after the period specified for its payment.]

8. *Recovery of tax as an arrear of land revenue.*— Any tax due under this Act may also be recovered in the same manner as an arrear of land revenue. The motor vehicle in respect of which the tax is due or its accessories may be detained and sold in pursuance of this section, whether or not such vehicle or accessories are in the possession or control of the person liable to pay the tax.

9. *Exemptions.*— The Government may, by notification in the Government Gazette, exclude either totally or partially any motor vehicle or class of motor vehicles or motor vehicles running in any particular area from the operation of this Act.

10. *Appeal.*— An appeal shall lie to the ²[Transport Commissioner] from an order of the ²[Taxation Officer,] within thirty days from the date of such order, on the ground that the rate of tax levied is higher than that provided by or under this Act or that the motor vehicle is not liable to tax. An order passed in appeal by the ²[Transport Commissioner] shall be final.

11. *Trial of offences and procedure in certain cases.*—³[(1) All offences punishable under this Act shall be triable by a Court of Judicial Magistrate.]

(2) A Court taking cognizance of an offence punishable ⁴[under sub-section (3) of section 4-A or] under sub-section (1) or under sub-section (3) of section 6, or under section 7, may state upon the summons to be served on the accused person that he—

- (a) may appear by pleader and not in person, or
- (b) may, by a specified date prior to the hearing of the charge, plead guilty to the charge by registered letter and remit to the Court such sum not exceeding ⁵[one hundred rupees] and in the case of an

1. 7-A inserted by Act XIV of 1974, s. 6.

2. Substituted by Act XIX of 1962.

3. Section 11 (1) substituted by Act XL of 1966.

4. Words inserted by Act XIX of 1962.

5. Substituted *ibid.*

offence punishable under section 7, also such sum on account of the tax due from him, as the Court may specify.

(3) Where an accused person pleads guilty and remits the sum specified by the Court, no further proceedings in respect of the offence shall be taken against him.

¹[11-A. *Compounding of offences.*— Where any person is accused of an offence under section 11, 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 one hundred rupees 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 proceedings shall be taken against such person in respect of such offence.]

12. *Power of Government to make rules.* —(1) The Government may make rules for carrying out all or any of the purposes of this Act.

(2) Any rule made under sub-section (1) may provide that a breach thereof shall be punishable with fine which may extend to fifty rupees.

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1. Section 11-A inserted by Act, XIX of 1962.

[SCHEDULE I]

[See section 3 (2)]

Class of Vehicles	Maximum Quarterly Tax
1	2
A. Vehicles for carrying passengers not plying for hire :—	
1. Motor scooters and cycles with attachments for propelling the same by mechanical power.	Rs. 60.00
2. Motor cycles.	Rs. 100.00
3. Motor cycles with side car.	Rs. 150.00
4. Motor cars of and up to 14 H. P.	Rs. 150.00
5. Motor cars above 14 H. P.	Rs. 500.00
6. Motor cars if used for drawing a trailer, in addition to the tax payable under items 4 and 5 for each trailer.	Rs. 150.00
Provided that, if one and the same trailer is used with more than one motor car, only one tax shall be chargeable under item 6 in respect of such trailer for all such cars.	
7. Invalid carriage.	Rs. 60.00
8. Buses—	
(a) not less than 8 persons and more than 21 persons.	Rs. 600.00
(b) not less than 22 persons and not more than 33 persons.	Rs. 750.00
(c) 34 persons or more.	Rs. 1000.00

1. Substituted by Act IV of 1999, s. 2 for “Schedules”.

Class of Vehicles	Maximum Quarterly Tax
1	2
9. Buses if used for drawing a trailer, in addition to the tax payable under item 8 for each trailer.	Rs. 150.00
<p>Provided that, if one and the same trailer is used with more than one bus, only one tax shall be chargeable under item 9 in respect of such trailer for all such buses.</p>	
B. Vehicles for carrying passengers for hire :—	
1. Buses (Stage and Contract Carriages) seating exclusive of driver and the conductor—	
(a) not less than 8 persons and not more than 21 persons.	Rs. 600.00
(b) not less than 22 persons and not more than 33 persons.	Rs. 1000.00
(c) 34 persons or more.	Rs. 1100.00
2. Vehicles other than buses seating exclusive of the driver and the conductor—	
(a) not more than 5 persons.	Rs. 250.00
(b) more than 5 persons.	Rs. 375.00
(c) buses and vehicles other than buses if used for drawing a trailer, in addition to the tax payable under item 1 and 2 for each trailer.	Rs. 250.00
C. Vehicles for transport of goods—	
(i) up to 3600 Kgs. registered laden weight.	Rs. 900.00

Class of Vehicles	Maximum Quarterly Tax
1	2
(ii) exceeding 3600 Kgs. but not exceeding 8100 Kgs. registered laden weight.	Rs. 1000.00
(iii) exceeding 8100 Kgs. registered laden weight.	Rs. 1100.00
(iv) if used for drawing a trailor, in addition to the tax payable under items (i) to (iii) for each trailor.	Rs. 250.00
<p>Provided that if one and the same trailor is used with more than one vehicle, one tax shall be chargeable under clause (iv) in respect of such trailor for all such vehicles.</p>	
D. Tractors—	
(i) up to 3600 Kgs. unladen weight.	Rs. 250.00
(ii) exceeding 3600 Kgs. unladen weight but not exceeding 8100 Kgs. unladen weight.	Rs. 375.00
(iii) exceeding 8100 Kgs. unladen weight.	Rs. 500.00
(iv) if used for drawing a trailor, in addition to the tax payable under items (i) to (iii) for each trailor.	Rs. 125.00
¹ [E. All India Tourist Vehicles (Deluxe Coaches)	Rs. 2000.00 per day.

1. Clause (e) added by Act No. XIV of 2002.

SCHEDULE II*[See section 4 (c)]*

Class of vehicle	Maximum Tax	
	For a period not exceeding seven days	For the period exceeding seven days but not exceeding thirty days
1	2	3
A. Vehicles for carrying passengers not plying for hire :—		
1. Motor scooters and cycles with attachment for propelling the same by mechanical power.	Rs. 6.00	Rs. 10.00
2. Motor cycles.	Rs. 6.00	Rs. 10.00
3. Motor cycles with side car.	Rs. 6.00	Rs. 12.00
4. Motor cars of and up to 14 HP.	Rs. 15.00	Rs. 50.00
5. Motor cars above 14 HP.	Rs. 20.00	Rs. 60.00
6. Motor cars, if used for drawing a trailer, in addition to the tax payable under items 4 & 5.	Rs. 10.00	Rs. 30.00
7. Invalid carriage	Rs. 5.00	Rs. 20.00
8. Buses—		
(a) not less than 8 persons and not more than 21 persons.	Rs. 100.00	Rs. 220.00
(b) not less than 22 persons and not more than 33 persons.	Rs. 120.00	Rs. 250.00
(c) 34 persons or more.	Rs. 140.00	Rs. 300.00
B. Vehicles for carrying passengers for hire :—		

1	2	3
1. Buses (Stage & Contract carriages) seating exclusive of the driver and the conductor—		
(a) not less than 8 persons and not more than 21 persons.	Rs. 100.00	Rs. 220.00
(b) not less than 22 persons and not more than 33 persons.	Rs. 120.00	Rs. 250.00
(c) 34 persons or more.	Rs. 140.00	Rs. 300.00
2. Vehicle other than buses, seating exclusive of the driver and the conductor—		
(a) not more than 5 persons.	Rs. 40.00	Rs. 80.00
(b) more than 5 persons.	Rs. 50.00	Rs. 100.00
3. Buses and vehicles other than buses mentioned under item 1 above if used for drawing a trailer, in addition to the tax payable under items 1 and 2 for each trailer.	Rs. 30.00	Rs. 50.00
C. Vehicles for transport of goods :—		
(i) up to 3600 Kgs. registered laden weight.	Rs. 100.00	Rs. 250.00
(ii) exceeding 3600 Kgs. but not exceeding 8100 Kgs. registered laden weight.	Rs. 120.00	Rs. 300.00
(iii) exceeding 8100 Kgs. registered laden weight.	Rs. 150.00	Rs. 350.00
D. Tractors—		
(i) up to 3600 Kgs. unladen weight.	Rs. 50.00	Rs. 100.00

1	2	3
(ii) exceeding 3600 Kgs. unladen weight but not exceeding 8100 Kgs. unladen weight.	Rs. 60.00	Rs. 150.00
(iii) exceeding 8100 Kgs. unladen weight.	Rs. 80.00	Rs. 200.00
(iv) if used for drawing a trailor, in addition to tax payable under item (i) to (iii) for each trailor.	Rs. 20.00	Rs. 50.00
E. Vehicles for transport of goods—		
(a) up to 450 Kgs. registered laden weight.	Rs. 50.00	Rs. 100.00
(b) exceeding 450 Kgs. but not exceeding 1800 Kgs. registered laden weight.	Rs. 60.00	Rs. 150.00
(c) exceeding 1800 Kgs but not exceeding 3600 Kgs. registered laden weight.	Rs. 75.00	Rs. 200.00
(d) exceeding 3600 Kgs. but not exceeding 8100 Kgs. registered laden weight.	Rs. 80.00	Rs. 225.00
(e) exceeding 8100 Kgs. registered laden weight.	Rs. 100.00	Rs. 250.00
(f) if used drawing a trailor, in addition to the tax payable under clauses (a) to (e) for each trailor.	Rs. 15.00	Rs. 50.00

Provided that if one and the same trailor is used with more than one vehicle, one tax shall be chargeable under clause (f) in respect of such trailor for all such vehicles.

F. Tractors—

(a) up to 450 Kgs. unladen weight.	Rs. 40.00	Rs. 80.00
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1	2	3
(b) exceeding 450 Kgs. but not exceeding 1800 Kgs. unladen weight.	Rs. 50.00	Rs. 100.00
(c) exceeding 1800 Kgs. but not exceeding 3600 Kgs. unladen weight.	Rs. 60.00	Rs. 125.00
(d) exceeding 3600 Kgs. but not exceeding 8100 Kgs. unladen weight.	Rs. 75.00	Rs. 150.00
(e) exceeding 8100 Kgs. unladen weight.	Rs. 80.00	Rs. 200.00
(f) if use for drawing a trailer, in addition to tax payable under clauses (a) to (e) for each trailer.	Rs. 10.00	Rs. 50.00