

**THE MAHARASHTRA MOTOR VEHICLES (TAXATION
OF PASSENGERS) ACT**

[Text as on 28th November 2023]

CONTENTS

PREAMBLE.

SECTIONS.

1. Short title, extent and commencement.
2. Definitions.
3. Levy of tax on passengers carried by stage carriages.
- 3A. Levy of further tax on passengers carried by stage carriages.
4. Submission of returns.
5. Tax to be paid every month into Government treasury.
- 5A. Utilisation of proceeds of tax.
6. Procedure where no returns are submitted, etc.
7. Fares escaping assessment.
8. Penalty for non-payment of tax.
9. Recovery of tax, etc.
10. Restrictions on the use of stage carriages in certain cases.
- 10A. Refund of excess payment.
11. Appeal against demand.
- 11A. Revision.
12. Maintenance of accounts and registers.
13. Power to order production of accounts.
14. Powers of entry and inspection.
15. Offences and penalties and competent court.
16. Offences by companies.
17. Composition of offences.
18. Officers to be public servants.
19. Bar of certain proceedings.
20. Limitation for suits and prosecutions.
21. Power to exempt certain passengers, from payment of tax.
22. Power to make rules.

SCHEDULE

2.

The Maharashtra Motor Vehicles (Taxation of Passengers) Act [1958 : Bom. LXVII

LIST OF AMENDMENT ACTS

Adapted and modified by the Maharashtra Adaptation of Laws (State and Concurrent Subjects) Order, 1960.

- | | | |
|-----|-----------------|------------------------------------|
| 1. | Amended by Mah. | 25 of 1961 |
| 2. | Amended by Mah. | 34 of 1961 |
| 3. | Amended by Mah. | 37 of 1962 |
| 4. | Amended by Mah. | 51 of 1965 |
| 5. | Amended by Mah. | 42 of 1969 |
| 6. | Amended by Mah. | 2 of 1975 ¹ (9-6-1975) |
| 7. | Amended by Mah. | 15 of 1975 (9-6-1975) |
| 8. | Amended by Mah. | 65 of 1975 (28-12-1975) |
| 9. | Amended by Mah. | 77 of 1975 (1-4-1976) |
| 10. | Amended by Mah. | 21 of 1977 (1-6-1977) |
| 11. | Amended by Mah. | 4 of 1982 (27-1-1982) |
| 12. | Amended by Mah. | 5 of 1988 ² (18-2-1988) |
| 13. | Amended by Mah. | 9 of 1989 ³ (1-4-1989) |
| 14. | Amended by Mah. | 5 of 1993 (1-7-1994) |

¹ Section 4 of Mah. Act XI of 1972 was repealed by Mah. 2 of 1975, s. 3.

² Mah. Ordinance No. II of 1988 was repealed by Mah. 5 of 1988, s. 4.
Sec. 3 of Mah. V of 1988 reads as follows :—

“Validation of recovery of tax from operators of contract carriage.

3. Notwithstanding anything contained in sections 4 and 5 of the principal Act, any tax paid to any Tax Officer by any operator of a stage carriage on or before the commencement of the Bombay Motor Vehicles (Taxation of Passengers) (Amendment and Validation) Act, 1988 and returns, if any, filed by such operator with any such Tax Officer in respect of payment of such tax shall be deemed to have been validly and legally paid or filed, as the case may be, as if the provisions of section 5 as amended by section 2 of the said Amendment Act have been in force at all material times.”

³ Section 13 of Mah. IX of 1989 reads as follows :—

“**13. Saving of pending proceedings.**— All proceedings in connection with any assessment, re-assessment, levy or collection of any tax in respect of omnibuses used as contract carriages, any private service vehicles or any appeal in respect thereof under the Motor Vehicles (Taxation of Passengers) Act pending before the tax authority or any other officer empowered by the State Government or, as the case may be, the prescribed authority, immediately before the commencement of this Act, shall notwithstanding anything contained in this Act, be continued and dealt with under the Motor Vehicles (Taxation of Passengers) Act as if this Act had not been enacted.”

Note:- the date mentioned in the bracket indicates the date of commencement of the Act.

4.

The Maharashtra Motor Vehicles (Taxation of Passengers) Act [1958 : Bom. LXVII

BOMBAY ACT No. LXVII OF 1958¹

[THE MAHARASHTRA MOTOR VEHICLES (TAXATION OF PASSENGERS) ACT.]

[This Act received the assent of the President on the 27th August 1958, assent was first published in the *Bombay Government Gazette*, Part IV, Extraordinary, on the 3rd September 1958.]

²[An Act to provide for the levy of a tax on passengers carried by road in stage carriages in the State.]

WHEREAS it is expedient to provide for the levy of a tax on passengers, ³[carried by road, ⁴[in stage carriages] in the State;] It is hereby enacted in the Ninth Year of the Republic of India as follows:—

1. Short title, extent and commencement.— (1) This Act may be called ⁵[The Maharashtra Motor Vehicles⁶ (Taxation of Passengers) Act].

(2) It extends to the whole of the ⁷[State of Maharashtra].

8* * * * *

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

9* * * * *

(1) “fleet owner” means an operator holding a permit for one hundred or more stage carriages;

(2) “month” means a calendar month;

(3) “municipal area” means an area specified in the Schedule;

(4) “operator” means any person whose name is entered in the permit as the holder thereof ¹⁰[and where a stage carriage is used or caused or allowed to be used without a permit, includes the person in whose name the stage carriage is registered under the Motor Vehicles Act, 1939 (IV of 1939), or the person having possession or control of such stage carriage];

¹¹[(4A) “passenger” means any person (other than the driver, the conductor or an employee of the permit holder while on duty in connection with the vehicle) carried in a stage carriage on payment of fares;]

(5) “prescribed” means prescribed by rules made under this Act;

(6) “permit” means a permit granted or countersigned under the Motor Vehicles Act, 1939 (IV of 1939), authorising the use of a motor vehicle as a stage carriage ¹²* * * in any part of the State;

13* * * * *

¹ For Statement of Objects and Reasons, see *Bombay Government Gazette*, 1958, Part V, Extra, page 305.

² This long title was substituted by Mah. 9 of 1989, s. 7.

³ These words were substituted and shall be deemed always to have been substituted for words “carried in certain classes of public service vehicles in the State of Bombay” *ibid.*, S. 3.

⁴ These words were substituted for the words “in certain classes of motor vehicles such as public service vehicles and private service vehicles” by Mah. 9 of 1989, s. 2.

⁵ Short title of this Act was amended for “the Bombay Motor Vehicles (Taxation of Passengers) Act, 1958” by Mah. 24 of 2012, s. 2, Sch., entry 69, w.e.f. 1st May, 1960.

⁶ For Statement of Objects and Reasons, see *Bombay Government Gazette*, 1958, Part V, Extra, page 305.

⁷ These words were substituted for the words “State of Bombay” by the Maharashtra Adaptation of Laws (State and Concurrent Subjects) Order, 1960.

⁸ Sub-section (3) was deleted by Mah. 37 of 1962, s. 2; but such deletion shall not affect anything done thereunder (including the operation of any notification issued thereunder which has already brought the other provisions of the Act into force and accordingly those provisions shall continue to be in force).

⁹ Clause (A1) was deleted by Mah. 9 of 1989, s. 9(a).

¹⁰ These words were added by Mah. 37 of 1962, s. 3.

¹¹ Clause (4A) was deemed always to have been inserted by Mah. 4 of 1982, s. 4(b).

¹² The words “or contract carriage” was deemed always to have been deleted by Mah. 4 of 1982, s.4(c).

¹³ Clause (6A) was deleted by Mah. 9 of 1989, s. 9(a).

(7) "stage carriage" means a motor vehicle carrying or adapted to carry more than six persons excluding the driver, which carries passengers for hire or reward, at separate fares paid by or for individual passengers, either for the whole journey or for stages of the journey and includes such a carriage ^{1*} * ^{2*} * when used as a contract carriage within the meaning of the Motor Vehicles Act, 1939 (IV of 1939) ^{2*} * *

(8) "tax" means the tax referred to in section 3; ³[and also further tax referred to in section 3A;]

(9) "Tax Officer" means such officer as the State Government may, by notification in the *Official Gazette*, appoint to be the Tax Officer for the whole State or for any area or areas for the purposes of this Act, and the State Government may appoint more than one officer as Tax Officers for the whole State or for any area;

(10) The words and expression used but not defined in this Act shall have the meanings assigned to them in the ⁴Motor Vehicles Act, 1939 (IV of 1939) and the rules made thereunder.

3. Levy of tax on passengers carried by stage carriages.— (1) ^{5*} * ^{6*} *, there shall be levied and paid to the State Government a tax on all ⁷[passengers carried by road in stage carriages] ⁸[at such rate to be fixed by the State Government from time to time by order in the *Official Gazette* as would yield an amount not exceeding twenty per cent.] of the inclusive amount of fares payable to the operator of a stage carriage. ^{9*} * * * * *

(2) After calculating the total amount of tax payable under sub-section (1) out of the total amount received by an operator during each month on account of inclusive fares in respect of the stage carriage or stage carriages held by him ^{10*} * * the total amount of tax shall wherever necessary be rounded off to the nearest naya paisa, fractions of half a naya paisa and over being counted as one and less than half being disregarded.

¹¹[**3A. Levy of further tax on passengers carried by stage carriages.**— Subject to the provisions of sub-section (2) of section 3, on and from the date of the commencement of the ¹²[Bombay Motor Vehicles (Taxation of Passengers) (Amendment) Act, 1993 (Mah. V of 1993)] there shall be levied and paid to the State Government, in addition to the tax levied and paid to the State Government under section 3, a further tax on all passengers carried by road in stage carriages—

(a) plying exclusively within any municipal area or exclusively on routes notified by the State Government in the *Official Gazette*, at the rate of ¹³[ten paise where the fare for the journey undertaken is up to rupees two, and fifteen paise where the fare for the journey undertaken is more than rupees two,] exclusive of the further tax hereby levied.

^{14*} * * * * *

¹ The words "or other omnibus" and the words "and also includes any private service vehicle" were deleted by Mah. 9 of 1989, s. 9(b).

² The words "or other omnibus" and the words "and also includes any private service vehicle" were deleted by Mah. 9 of 1989, s. 9(b).

³ These words, figure and letter were added by Mah. 15 of 1975, s. 2.

⁴ See, now the Motor Vehicles Act, 1988.

⁵ The words "On the commencement of the whole of this Act" were deleted by Mah. 51 of 1965, s. 6(a).

⁶ The words, brackets and figures "under sub-section (3) of section 1" were deleted by Mah. 37 of 1962, s. 4(a)(i).

⁷ These words were substituted for the words "passengers carried by stage carriages," by Mah. 37 of 1962, s. 4(a)(ii).

⁸ These words were substituted for the words "at such rate as would yield an amount equal to twenty per cent." by Mah. 65 of 1975, s. 2.

⁹ The words, "except where such stage carriage plies exclusively within a municipal area or exclusively on such routes serving municipal and adjacent areas as may be approved by the State Government" were deleted by Mah. 37 of 1962, s. 4(a)(iii).

¹⁰ The words, "under a permit" were deleted, by Mah. 37 of 1962, s. 4(b).

¹¹ Section 3A was inserted by Mah. 2 of 1975, s. 2.

¹² These words, brackets and figures were substituted for the words, brackets and figures "Bombay Motor Vehicles (Taxation of Passengers) (Amendment) Act, 1977" by Mah. 5 of 1993 s. 2(1).

¹³ These words were substituted for the words "at the rate of five paise where the fare for journey undertaken is sixty paise or more" by Mah. 5 of 1993, s.2(2).

¹⁴ Clause (b) was deleted by Mah. 15 of 1975, s. 4.

Explanation.—For the purposes of this section, the expression “passengers carried by road in stage carriages” does not include passengers carried by road in stage carriages free or on the authority of any concessional ticket by the operator, or passengers who are exempted under section 21 or passengers carried in a stage carriage on inter-State routes or passengers carried in a stage carriage^{1*} *
* * used as a contract carriage^{2*} * * *]

4. Submission of returns.— (1) In respect of the stage carriage or stage carriages held by him, the operator shall deliver or cause to be delivered to the Tax Officer or to such prescribed officer as the Tax Officer may specify a return in the prescribed form and manner either daily or at such intervals as may be prescribed :

Provided that different rules may be prescribed for the purpose of this sub-section in relation to fleet-owner from those in relation to other operators.

(2) When any return is received by a prescribed officer he shall forward it to the Tax Officer within the prescribed period and in the prescribed manner.

5. Tax to be paid every month³[to Tax Officer.]— The tax payable during any month in accordance with the returns submitted under section 4 shall be paid⁴[to the Tax Officer] by the operator^{5*} * * * on or before such date or dates of the month immediately succeeding as may be prescribed in the case of fleet-owners and other operators:

⁶[Provided that the tax payable by the operator, of a stage carriage which is registered, or in respect of which a permit is issued, by any Transport Authority other than the Transport Authority in the State of Maharashtra, plying such carriage as a contract carriage in the State of Maharashtra, shall be paid by him to the nearest Tax Officer while entering such contract carriage in the State of Maharashtra and such operator shall also file with the Tax Officer the return in respect of such tax in the form prescribed for daily return; and if the journey by such contract carriage terminates in the State of Maharashtra and thereafter the same contract carriage commences further or return journey with passengers, the tax payable in respect thereof shall be paid to the Tax Officer of the nearest area from where the journey so commences or if such journey commences on a public holiday, to any other Tax Officer, before such contract carriage leaves the State, and such operator shall also file with such Tax Officer the return as aforesaid in respect of such tax].

⁷[**5A. Utilisation of proceeds of tax.**— (1) The proceeds of the tax paid according to section 5 shall first be credited to the Consolidated Fund of the State; and thereafter, such portion of the proceeds of the tax as the State Government may from time to time notify in this behalf shall, under appropriation made by law in this behalf, be entered in and transferred to, a separate account called the⁸[Health and Nutrition Fund].

(2) The amount standing to the credit of the⁹[Health and Nutrition Fund] shall be expended in the prescribed manner on programmes of nutrition for children and expectant mothers undertaken by the State Government, from time to time.

(3) The amount transferred to the¹⁰[Health and Nutrition Fund] under sub-section (1) shall be charged on the Consolidated Fund of the State].

¹ The words “or other omnibus” and the words “or passengers carried in a private service vehicle” were deleted by Mah. 9 of 1989, s. 10.

² The words “or other omnibus” and the words “or passengers carried in a private service vehicle” were deleted by Mah. 9 of 1989, s. 10.

³ These words were substituted for the words “into Government Treasury” by Mah. 5 of 1988, s. 2(d).

⁴ These words were substituted for the words “into a Government Treasury” by Mah. 5 of 1988, s. 2(a).

⁵ The words “and the receipt evidencing such payment forwarded to the Tax Officer” were deleted by Mah. 5 of 1988, s. 2(b).

⁶ This proviso was added, by Mah. 5 of 1988, s. 2(c).

⁷ Section 5A was inserted by Mah. 15 of 1975, s. 5.

⁸ These words were substituted for the words “Nutrition Fund” by Mah. 77 of 1975, s. 3.

⁹ These words were substituted for the words “Nutrition Fund” by Mah. 77 of 1975, s. 3.

¹⁰ These words were substituted for the words “Nutrition Fund” by Mah. 77 of 1975, s. 3.

6. Procedure where no returns are submitted.— In the following cases, that is to say,—

(a) where no returns have been submitted by the operator in respect of any stage carriage for any month or portion thereof, or

(b) where the returns submitted by the operator in respect of any stage carriage for any month or portion thereof appear to the Tax Officer to be incorrect or incomplete,

¹[the Tax Officer, shall, at any time] after giving the operator a reasonable opportunity, in case (a) of making his representation, if any, and in case (b) of establishing the correctness and completeness of the returns submitted by him, determine the sum payable to the State Government by the operator by way of tax during such month or portion thereof:

Provided that the sum so determined shall not exceed the maximum tax which would have been payable to the State Government if the stage carriage had carried its full complement of passengers during such month or portion thereof.

7. Fares escaping assessment.— If, for any reason, the whole or any portion of the tax leviable under this Act for any month has escaped assessment, the Tax Officer may, at any time within, but not beyond one year from the expiry of that month, assess the tax which has escaped assessment, after issuing a notice to the operator and making such inquiry as the officer may consider necessary :

2* * * * * *

8. Penalty for non-payment of tax.— Where the whole or any portion of the tax payable to the State Government in respect of any stage carriage for any month or portion thereof in pursuance of sections 5, 6 and 7 has not been paid to it in time, the Tax Officer may, in his discretion, levy in addition to the tax so payable, a penalty not exceeding 25 per cent. of the maximum tax which would have been payable to the State Government if the stage carriage had carried its full complement of passengers during such month or portion thereof.

9. Recovery of tax, etc.— (1) In the cases referred to in sections 6, 7 and 8 the Tax Officer shall serve on the operator a notice of demand for the sums payable to the State Government and the sums specified in such notice may be recovered from the operator as arrears of land revenue.

(2) Where the sums specified in the notice of demand are not paid within fifteen days from the date on which the notice was served on the operator, the stage carriage in respect of which the tax is due and its accessories may be distrained and sold under the appropriate law relating to the recovery of arrears of land revenue, whether or not such vehicle or accessories are in the possession or control of the operator :

Provided that no distraint shall be made in pursuance of this sub-section except at the instance or with the consent of the State Government or such officer as may be authorised by the State Government in this behalf.

(3) Distraints under sub-section (2) may also be made by such officers or class of officers as the State Government may, by general or special order, direct and the officer making any such distraint shall forward the proceedings thereof together with the distrained articles to the Collector for further action under sub-section (2).

10. Restrictions on the use of stage carriages in certain cases.— No stage carriage ³[shall be used for the carriage of passengers on any road in the State]—

(a) in case any tax or penalty payable in respect thereof remains unpaid for more than fifteen days after the notice of demand referred to in section 9 has been served on the operator, until such tax or penalty is paid, or

¹ These words were substituted for the words “the tax officer shall” by Mah. 37 of 1962, s. 5.

² This proviso was deleted by Mah. 9 of 1989, s. 11.

³ These words were substituted for the words “shall be used on any public road in the State” by Mah. 37 of 1962, s. 6.

(b) in case the returns required by section 4 have not been submitted, if daily returns are required, for more than seven days, and if returns at less frequent intervals have been prescribed for such number of times and during such period as may be prescribed, until the returns are submitted:

Provided that the Tax Officer may, if the operator proves to his satisfaction that the failure to submit the returns referred to in clause (b) was not deliberate, exempt the stage carriage from the operation of that clause.

¹[**10A. Refund of excess payment.**— The Tax Officer shall refund to an operator in such manner as may be prescribed the amount of tax and penalty (if any) paid by such operator in excess of the amount due from him. The refund may be either by cash payment or, at the option of the operator, by deduction of such excess from the amount of tax and penalty (if any) due in respect of any other period:

Provided that, the Tax Officer shall first apply such excess towards the recovery of any amount due in respect of which a notice under sub-section (1) of section 9 has been served on the operator, and shall then refund the balance (if any).]

11. Appeal against demand.— (1) Any operator objecting to a notice of demand served on him under section 9 may, within thirty days of the service thereof, appeal to the prescribed authority :

Provided that no appeal shall be entertained unless it is accompanied by satisfactory proof of the payment of the tax admitted by the appellant to be due.

(2) The prescribed authority may, after giving the appellant an opportunity of being heard, pass such orders on the appeal as it thinks fit.

²[**11A. Revision.**— (1) The State Government (or such officer not below the rank of a Deputy Secretary to Government designated by that Government in this behalf) may, *suo motu* or on application, call for and examine the record of any order made by any officer under this Act and pass such order thereon as it or he thinks just and proper :

Provided that, no application under this section shall be entertained if it is not made within a period of four months from the date of the order:

Provided further that, before rejecting any application for the revision of any such order the State Government of the officer designated shall record reasons for such rejection.

(2) No order shall be passed under this section which is likely to affect any person adversely unless such person is given a reasonable opportunity of being heard by the State Government or as the case may be, the officer designated.

(3) Where an operator could have appealed under section 11 and no appeal has been filed by him, no proceedings in revision under this section shall be entertained upon the application of such operator.]

12. Maintenance of accounts and registers.— Every operator shall keep and maintain accounts and registers in such forms as may be prescribed in respect of stage carriages and the fares collected in respect of passengers travelling therein.

13. Power to order production of accounts.— The authority prescribed under sub-section (1) of section 11 or the Tax Officer or any officer empowered in this behalf by the State Government may, by order, require any operator to produce such accounts, registers and documents, and to furnish such information relating to the stage carriages or the fares collected in respect of passengers travelling therein, as may be specified in the order.

¹ Section 10A was inserted by Mah. 34 of 1961, s. 2.

² Section 11A was inserted by Mah. 37 of 1962, s. 7.

14. Powers of entry and inspection.— (1) Any officer authorised by the State Government in this behalf may at all reasonable times enter into, inspect and search any stage carriage and any place ordinarily used by the operator for garaging such vehicle or keeping accounts of his business, for the purpose of seeing or verifying whether the provisions of this Act or any rules made thereunder are being complied with.

(2) All searches made under sub-section (1) shall be made in accordance with the provisions of the ¹[Code of Criminal Procedure, 1973.]

15. Offences and penalties and competent Court.— (1) Any person who—

(a) being an operator, submits or allows to be submitted an incorrect or incomplete return under section 4 or fails to submit a return as required under that section; or

(b) being an operator, fraudulently evades or allows to be evaded, the payment of any tax due from him; or

(c) being an operator, fraudulently makes or allows to be made any wrong entry in, or fraudulently omits or allows to be omitted any entry from, any statement submitted, or any accounts or register maintained, by him; or

(d) wilfully acts in contravention of any of the provisions of this Act or any rules made thereunder or any lawful orders passed in accordance therewith;

shall, on conviction, be punished with fine which may extend to one thousand rupees, and if the Magistrate so directs in this order, the person convicted shall pay in addition, as if it were a fine, such specified amount as the Magistrate may determine to be the amount which the person convicted had evaded to pay.

(2) No offence punishable under this Act shall be inquired into or tried by any court inferior to that of a Presidency Magistrate or a Magistrate of the second class.

16. Offences by companies.— (1) Where an offence under this Act has been committed by a company, every person who at the time the offence was committed, was in charge of, and was responsible to the company for the conduct of the business of the company, as well as the company shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly :

Provided that nothing contained in this sub-section shall render any such person liable to any punishment provided in this Act if he proves that the offence was committed without his knowledge or that he exercised all due diligence to prevent the commission of such offence.

(2) Notwithstanding anything contained in sub-section (1), where an offence under this Act has been committed by a company and it is proved that the offence has been committed with the consent or connivance of or is attributable to any neglect on the part of, any director, manager, secretary or other officer of the company, such director, manager, secretary or other officer shall also be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

Explanation.—For the purposes of this section,—

(a) “company” means a body corporate, and includes a firm or other association of individuals; and

(b) “director” in relation to a firm means a partner in the firm.

17. Composition of offences.— (1) The Tax Officer may, either before or after the institution of proceedings for any offence punishable under section 15, accept from any person charged with such offence by way of composition of the offence, where the offence charged consists of the evasion of the tax, a sum of money not exceeding double the amount of the tax recoverable, in addition to the amount of tax so recoverable; and in other cases, a sum of money not exceeding two hundred and fifty rupees.

¹ These words and figures were substituted for the words and figures “Code of Criminal Procedure, 1898” by Mah. 9 of 1989, s. 12.

(2) On payment of such sum as may be determined by the Tax Officer, under sub-section (1), no further proceedings shall be taken against the accused person in respect of the same offence.

18. Officers to be public servants.— All officers acting under this Act shall be deemed to be public servants within the meaning of section 21 of the Indian Penal Code (XLV of 1860).

19. Bar of certain proceedings.— (1) No prosecution or other proceeding shall be instituted in a Criminal Court without the previous sanction of the State Government, against any officer or servant of the Government, for any act done or purporting to be done under this Act.

(2) No officer or servant of the Government shall be liable in respect of any such act in any civil or criminal proceeding, if the act was done in good faith in the course of the execution of duties or the discharge of functions imposed by or under this Act.

20. Limitation for suits and prosecutions.— No suit or other proceeding shall be instituted against the State and no suit, prosecution or other proceeding shall be instituted against any officer or servant of the Government in respect of any act done or purporting to be done under this Act, unless the suit, prosecution or other proceeding is instituted within one year from the date of the act complained of.

21. Power to exempt certain passengers, from payment of tax.— The State Government may, by notification in the *Official Gazette*, exempt totally or partially from payment of tax the passengers¹[carried by stage carriages plying exclusively within a municipal area or exclusively on such routes serving municipal and adjacent areas as may be specified in the notification, or passengers] carried in stage carriages on such inter-State routes as may be specified in the notification or carried by stage carriage operating in furtherance of any educational, medical, philanthropic, or other object.

22. Power to make rules.— (1) The State Government may make rules to carry out the purposes of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may provide for—

(a) the officer to receive returns under section 4 and the intervals, if any, at which returns under that section shall be submitted and the period within which and the manner in which such officer shall forward the return to the Tax Officer;

(b) the maintenance of accounts and registers and the submissions of returns and statements by operators;

(c) the manner of serving notices of demand under this Act;

(d) the duties and powers of officers appointed for the purpose of enforcing the provisions of this Act;

(e) the authority to which an appeal may be preferred under sub-section (1) of section 11;

(f) generally regulating the procedure to be followed and the forms to be adopted in proceedings under this Act;

(g) any other matter which is required or allowed by this Act to be prescribed.

(3) The power to make rules conferred by this section shall, except on the first occasion of the exercise thereof, be subject to the condition of the rules being made after previous publication for a period of not less than one month.

(4) All rules made under this section shall be published in the *Official Gazette* and shall, unless some later date is appointed, come into force on the date of such publication.

¹ These words were inserted by Mah. 37 of 1962, s. 8.

¹[(5) All rules made under this section shall be laid for not less than thirty days before each House of the State Legislature as soon as possible after they are made, and shall be subject to such modifications as the Legislature may make, during the session in which they are so laid or the session immediately following, and publish in the *Official Gazette*.]

SCHEDULE

[See section 2 (3)]

Area within the jurisdiction of—

(1) a Corporation constituted under the Bombay Municipal Corporation Act (Bom. III of 1888), the Bombay Provincial Municipal Corporations Act, 1949 (Bom. LIX of 1949), or the City of Nagpur Corporation Act, 1948 (C. P. and Berar Act No. II of 1950), or

(2) a municipality constituted under—

(a) the Bombay Municipal Boroughs Act, 1925 (Bom. XVIII of 1925),

2* * * * *

(c) the Bombay District Municipal Act, 1901 (Bom. III of 1901).

3* * * * *

(e) the Central Provinces and Berar Municipalities Act, 1922 (C. P. and Berar Act No. II of 1922), or

(f) the Hyderabad District Municipalities Act, 1956 (Hyd. Act No. XVIII of 1956), or

(3) a Cantonment Board constituted under the Cantonments Act, 1924 (II of 1924).

¹ Sub-section (5) was added by Mah. 25 of 1961, s. 3.

² Sub-clauses (b) and (d) were omitted by the Maharashtra Adaptation of Laws (State and Concurrent Subjects) Order, 1960.

³ Sub-clauses (b) and (d) were omitted by the Maharashtra Adaptation of Laws (State and Concurrent Subjects) Order, 1960.