

See India Code THE RAILWAY PASSENGER FARES ACT, 1957

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No. 25 OF 1957

[11th September, 1957]

An Act to provide for the levy of a tax on railway fares.

BE it enacted by Parliament in the Eighth Year of the Republic of India as follows:—

Short title and commencement. 1. (1) This Act may be called the Railway Passenger Fares Act, 1957.

(2) It shall come into force on such date¹ as the Central Government may, by notification in the Official Gazette, appoint.

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

(a) "fare" means the total amount of all charges of whatever nature payable by a passenger or group of passengers in respect of his or their carriage, and includes—

- (i) haulage charges for supply of carriages of particular types;
- (ii) empty haulage charges on tourist cars and saloons;
- (iii) charges for pilot engines; and
- (iv) charges for dining cars attached to special trains,

but does not include—

- (i) the tax payable under this Act;
- (ii) terminal taxes, pilgrim taxes and tolls on bridges;
- (iii) reservation charges; and
- (iv) hire, detention and stabling charges in respect of passenger traffic booked in reserved carriages and special trains;

¹15th September 1957, See S. R. O. Notification No. 2937, Dated 11th September, 1957, Gazette of India, Extraordinary Part II, Section 3, Page 2353.

(b) "passenger" means any person travelling on a railway in any description or class of train or carriage on payment of his fare, whether at full rates or at concessional rates,

(c) "railway" and "railway administration" have the meanings respectively assigned to them in the Indian Railways Act, 1890.

9 of 1890.

3. (1) Subject to the provisions of this Act, there shall be levied and collected on fares paid by passengers carried by any railway in India, whether by itself or in conjunction with any other mode of transport or in conjunction with railways in any adjacent country, a tax at the rate specified in that behalf in the Schedule.

Levy of tax on passenger fares.

(2) The tax levied under sub-section (1) shall be collected by the railway administration as an addition to the fares, and the railway administration shall have all the powers and remedies for the recovery thereof as though the same were a rate or fare which the railway administration is empowered to levy under the Indian Railways Act, 1890.

9 of 1890.

4. In computing the tax payable under this Act, the following rules shall apply, namely:—

Rules for computing tax on passenger fares.

Rule 1.—The tax leviable 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.

Rule 2.—In the case of return tickets, the rate of tax shall be based on the distance for a single journey.

Rule 3.—In the case of tickets issued from or to out-agencies or city booking offices, the tax shall be leviable only in respect of the fare attributable to the actual journey by railway.

Rule 4.—The amount of the tax for any distance shall, wherever necessary, be so adjusted that the aggregate amount of the fare and tax for such distance is not less than the aggregate amount of the fare and tax for any lesser distance in any case.

5. The Central Government may, by notification in the Official Gazette and for reasons to be specified therein, exempt, either in whole or in part and either absolutely or subject to such conditions as it may specify, any passengers or class of passengers from the tax leviable under this Act.

Power to exempt.

6. (1) The Central Government may, by notification in the Official Gazette, make rules to carry out the purposes of this Act.

Power to make rules.

(2) In particular, and without prejudice to the generality of the foregoing power, rules so made may,—

(a) regulate the collection by or on behalf of the railway administration of the tax levied under this Act, and provide for the authority to which, and the time and manner in which, the tax shall be paid;

(b) prescribe the form of the returns to be submitted by any authority collecting the tax and the particulars to be contained therein and the manner in which it is to be verified.

(3) In making any rules under this section, the Central Government may direct that a breach thereof shall be punishable with fine which may extend to one thousand rupees for each such breach.

THE SCHEDULE

(See section 3)

Description of traffic	Rate of tax
1. Passengers travelling by railway on season tickets.	Nil
2. Passengers travelling by railway for distances up to 15 miles (inclusive).	Nil
3. Passengers travelling by railway for distances from 16 miles to 30 miles (inclusive).	5% of fare.
4. Passengers travelling by railway for distances from 31 miles to 500 miles (inclusive).	15% of fare.
5. Passengers travelling by railway for distances over 500 miles.	10% of fare.
6. Passengers travelling on mileage coupons.	12½% of the cost of the coupons.

Explanation.—For the purposes of this Schedule, distances shall be computed according to the rules for the time being in force relating thereto made under the Indian Railways Act, 1890.