



MANUAL ON AUDIT

OF

MOTOR VEHICLES TAX

Office of The Pr. Accountant General (Audit), Bihar, Patna

**MANUAL OF REVENUE SECTOR AUDIT
MOTOR VEHICLES TAX**

ISSUED BY

Authority office of The Pr. Accountant General (Audit), Bihar, Patna

Preface

1. This manual has been prepared in accordance with the direction obtained in para 54 of the comptroller and Auditor General's M.S.O (Admn.) VOL-I for guidance of the officers and staff auditing receipts and refunds relating to taxes on Motor Vehicles. In this manual the basic provisions of the different enactments governing the levy and assessment of fee and taxes have been set out.
2. The materials contained in this manual may require modification in the light of further experience gained in the course of audit and subsequent orders and instructions issued by the state Government.
3. The Revenue Sector (wing) will be responsible for keeping the manual up to date.
4. The manual should be treated as guide only and the audit check syndicated should not be taken as exhaustive.

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Chapter – 1

Introduction

- 1.1 Article 151 of the Constitution requires the Comptroller and Auditor General to submit reports relating to the accounts of the Union and of a State to the President or the Governor of the State as the case may be for being placed before Parliament/Legislature of a State. These reports relate to the totality of the accounts of the Union, a State or a Union Territory, as the case may be, and cover not only its expenditure but its receipts as well. However, article 149 lays down that the Comptroller and Auditor General shall perform such duties and exercise such powers as may be laid down by an Act of parliament till such an Act is passed; he shall perform the same duties and exercise the same powers as were available to him prior to the commencement of the constitution.
- 1.2 The parliament has since passed in 1971 the Comptroller and Auditor General (Duties, powers and conditions of services) Act 1971 determining and conditions of service of the Comptroller and Auditor General and prescribing his duties and powers. Section 16 of the Act dealing with audit of receipts of union and the states provides as follows:-
It shall be the duty of the Comptroller and Auditor General to audit all receipts which are payable into the consolidated fund of India and of each state and of each union territory having a legislative assembly and to satisfy himself that the rules and procedure in that behalf are designed to secure an effective check on the assessment, collection and proper allocation of revenue and are being duly observed and to make for this purpose of such examination of the accounts as he thinks fit and report there on.
- 1.3 Audit of receipts for Motor Vehicles Tax has been taken up in accordance with provisions of section 16 of the Comptroller and Auditor General (Duties, powers and conditions of service) Act 1971. General principles governing the audit of receipts are contained in chapter 3 of the section II of the Comptroller and Auditor General's Manual of Standing Orders (Audit). Audit of receipts often involves interpretation of the related statutes and rules, notifications and order issued there under. This manual is meant only to supplement the provision of the Comptroller and Auditor General's manual of Standing Orders (Audit).

Chapter – 2

Historical and legislative Background

2.1 In India motor vehicles first appeared on road in the provincial town of Bengal, Bombay, Madras, Punjab and United Provinces during the first decade of 20th century. Local Acts were then in force in the British Indian provinces to regulate the control of motor vehicles. Subsequently a Central Act for the entire British India viz. Indian Motor Vehicles Act 1914 was introduced with effect from 1st April 1915. This Act laid down the broad principles and authorized the provincial Governments to prescribe the required rules. This Act was mainly intended to regulate and control motor traffic in India. It was not a piece of tax legislation and continued to be in force till 1st July 1939 when the Motor Vehicle Act 1939 (Act 4 of 1939) was introduced. Though a number of amendments have been made subsequently the main skeleton of the principal Act 4 of 1939 is retained even now. The Motor Vehicles Act 1988 (Act 59 of 1988) replaced the Motor Vehicles Act 1939. Some of the more important modifications so suggested related for taking care of -(a) the fast increasing number of both commercial vehicles and personal vehicles in the country ;(b) the need for encouraging adoption of higher technology in automotive sector;(c) the greater flow of passenger and freight with the least impediments so that islands of isolation are not created leading to regional or local imbalances;(d) concern for road safety standards, and pollution-control measures, standards for transportation of hazardous and explosive materials;(e) simplification of procedure and policy liberalization's for private sector operations in the road transport field ; and (f) need for effective ways of tracking down traffic offenders. The new act took into account inter-alia the fast increasing number of both commercial vehicles and personal vehicles in the country, the need for encouraging adoption of higher technology in automotive sector, the greater flow of passenger and freight

(Statement of Objects and Reasons below M.V Act 1988)

2.2 **The Motor Vehicles Act 1988 (Act 59 of 1988) was brought into force from 1st day of July 1989.**

(SOE. 368(E) dated 22.05.1989)

2.3 The system of levying tax on motor vehicle is followed in all the states in India and is mainly intended to meet the expenditure for construction and maintenance of public roads which are extensively used by motor vehicles. In India the motor vehicles tax was first introduction in the United Provinces of the British India in 1923.

2.4 In the State of Bihar, motor vehicles tax was first introduced by the Bihar and Orissa Municipal Act 1922 (Bihar and Orissa Act VII of 1922) and then governed by Bihar and Orissa Act II of 1930. The latter act underwent several amendments thereafter through ordinances and amendments.

2.5 Compared to the levy of motor vehicles tax, the levy of tax on passengers and goods is of recent origin. The levy of tax on passengers carried and goods transported by roads was first introduced by the Government of Bihar in the year 1961 by the Bihar taxation on passengers and goods carried by public services motor vehicle Act 1961 (Bihar Act VII of 1961). This Act has been repealed with effect from 01.04.1982 by the Bihar Finance Act 1982.

2.6 The Bihar Motor Vehicles Taxation Act 1994 (Bihar Act 8, 1994) came into force with effect from 26.04.1994. The purpose of the Act was to regulate imposition and levy of tax on motor vehicles in the State of Bihar.

Chapter – 3

Departmental set up, powers and functions of the Departmental Officers

The Motor Vehicles (Transport) Departments shall consist of the following classes/ officers.

- i. State Transport commissioner
- ii. Additional State Transport Commissioner
- iii. Joint State Transport Commissioner
- iv. Deputy State Transport Commissioner
- v. Assistant State Transport Commissioner
- vi. Regional Transport Officer
- vii. Secretary Regional Transport Authorities
- viii. District Transport Officer/Addl. District Transport Officer
- ix. Motor Vehicles Inspector
- x. Enforcement Officer
- xi. Mobile Enforcement Inspector/Enforcement Sub Inspector
- xii. Mobile Squad Constable
- xiii. Other Officers who may be appointed from times

(Rule 258 of BMV Rules 1992)

The officers shall in addition to any other function prescribed under the Act and these rules, discharge the functions mentioned below against their respective name.

1. The State Transport Commissioner

- (a) He will be head of the Motor Vehicles Department and will deal with all matters of policy and corresponds with the State Govt. and other head of Department. He will also be the chief Executive Officer of the State Transport Authority.
- (b) He will do correspondence with the central Govt. and other State Govt. subjects to the general direction of the State Govt.
- (c) He will have general control over Superintendents of Police regarding control of traffic.
- (d) He will have general control over Regional Transport Officers, District Transport Officers, Motor Vehicles Inspector and Enforcement Officers.
- (e) He will have general control over construction, equipment and maintenance of motor vehicle in accordance with the provisions of the Act and Rules.
- (f) He will ensure coordination of motor transport with other modes of transport.
- (g) He will implement of Government's policy in respect of motor transport.

(Rule 259 (1) of BMV Rules 1992)

2. Additional/Joint/Deputy State Transport Commissioner

- (a) Functions of Secretary, State Transport Authority under Chapter IV of BMV Rule 1992.
- (b) Such functions of the STC as may be delegated by General or special order of the STC.

(Rule 259 (2) of BMV Rule 1992)

3. Assistant State Transport Commissioner (Technical) and State Inspector of Vehicles.

- (a) Dealing with and advice on all technical matters relating to motor vehicles.
- (b) Dealing with matters relating to vehicles belonging to the Transport Department.
- (c) Dealing with reports of the Inspectors of motor vehicles on vehicles, inspection etc.
- (d) Functions as Inspector of motor vehicles under Rule 51, 52 and 54 BMV Rules 1992

(Rule 259 (3) of BMV Rule 1992)

4. Regional Transport Officers

- (a) Functions of secretaries of the Regional Transport Authorities under chapter IV of the BMV Rules 1992
- (b) Implementation of Government's policy in respect of Motor Transport
- (c) Any other function which may be assigned by the STC/and or State Govt.

(Rules 259 (4) of BMV Rules 1992)

5. District/Additional District Transport Officer

- (a) To work as Licensing authority under chapters II and III and IV of the BMV Rules 1992
- (b) Implementation of Government policy relating to Motor Vehicles Transport.
- (c) General control of Motor Vehicles Inspector/Enforcement Inspector /Enforcement Sub-Inspector in discharge of their function in the respective districts.

(Rule 259 (5) of BMV Rules 1992)

6. Motor Vehicles Inspector

- (a) They are responsible for the issue of certificate of fitness of vehicles and renewal there of
- (b) To assist the Regional Transport Officers/District Transport Officers/Addl. District. Transport Officers in all technical matters relating to Road Transport.

(Rule 259 (6) of the BMV Rules 1992)

7. Enforcement Officers

- (a) General control over mobile squad inspectors and their constable in discharge of their functions.
- (b) Correspondence with District magistrates, superintendents of Police, Regional Transport Officers etc on all matters relating to mobile squads.
- (c) Details of periodical report (including tour diaries, tour programmes, petrol and repair bills) of the Enforcement Inspector/Enforcement Sub-Inspector and submission of statistical information to the STC
- (d) Dealing with accounts of the mobile squad Branch
- (e) Liaison with District police and other Govt. Department.
- (f) Inspection of the mobile Squads
- (g) Any other duties that may be assigned by the STC.

(Rules 259 (7) of the BMV Rules 1992)

8. Enforcement Inspector /Enforcement Sub-Inspector

- (a) General Enforcement of the Act and these Rules
- (b) Checking of (i) private carrier in respect of the goods they are allowed to carry (ii) public carrier in respect of their area of operation and (iii) all transport vehicles including stage carriage, control carriages in respect of contravention of the Rules and violation of condition of permits.
- (c) Assisting the abuses in respect of the motor spirit rationing orders.
- (d) Assisting the public with courtesy instruction
- (e) Any other function that may be assigned by the STC by general or special order.

(Rule 259 (8) of BMV Rule 1992)

9. Mobile Squad Constable

- (a) Driving the vehicle of the squad
- (b) Any other duties that may be assigned by the STC

Provided that the STC, the addl. Joint/Deputy Transport Commissioner shall exercise such powers through the state and the Regional Transport officers shall exercise all the powers within their respective jurisdictions.

(Rule 259 (9) of BMV Rule 1992)

10. Rule 259 (10) of BMV Rule 1992

The Enforcement Officer and the mobile squad inspectors shall exercise, within their jurisdiction to be determined by the STC from time to time, all the powers under Act or the rules, of a police officer not below the rank of Sergeant or Sub- Inspector of police authorized or empowered in that behalf.

11. Rule 259 (11) of BMV Rule 1992

Mobile squad constables shall exercise the powers of a Police Officer under clause (a) of sub section (1) of Section 132 of the Act.

The Enforcement Officer/Enforcement Sub Inspector and Mobile Squad Constables shall wear the uniform prescribed in the Sixth Schedule to these rules.

Chapter – 4

Definitions

The definitions of some of the words and terms used in this manual, as given in the various acts and Rules on the subject are reproduced below:-

1. “The Act” means the Motor Vehicles Act 1988 and Bihar Motor Vehicles Taxation Act 1994.
2. “The Rules” means the Bihar Motor Vehicles Rules 1992 and Bihar Motor Vehicles Taxation Rules 1994.
3. “Additional Motor Vehicles Tax” means the tax imposed under the provisions of sub Section (2) of section 5 of Bihar Motor Vehicles Taxation Act 1994.
4. “Area” means such area as the State Government may having regard to the requirements of that provisions specify by notification in the official gazettes.
5. “Articulated Vehicle” means a motor vehicle to which a semi-trailer is attached
(Section 2 (2) of MV Act 1988.)
6. “Axle weight” means in relation to an axle of a vehicle the total weight transmitted by the several wheels attached to that axle to the surface on which the vehicle rests.
(Section 2 (3) of MV Act 1988.)
7. “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 MV Act 1988.
(Section 2(4) of MV Act 1988)
8. “Conductor” means in relation to a stage carriage, means a person engaged in collecting fares from passengers, regulating their entrance into or exit from the stage carriage and performing such other functions as may be prescribed.
(Section 2 (5) of MV Act 1988)
9. Conductor’s Licence” means the licence issued by a competent authority under chapter III of the MV Act 1988 authorizing the person specified therein to act as conductor
(Section 2(6) of MV Act 1988.)
10. “Driver” includes in relation to a motor vehicle which is drawn by another motor vehicle, the person who acts as a steer man of the drawn vehicle
(Section 2 (9) of MV Act 1988.)
11. “Contract carriage” means a motor vehicle which carries a passenger or passengers for hire or reward and is engaged under a contract whether expressed or implied for the used of such vehicles as a whole for the carriage of passengers mentioned therein and entered into by a person with a holder of permit in relation to such vehicle or any authorized by him in this behalf on a fixed or an greed rate or sum.
 - (a) On a time basis, whether or not with reference to any route or distance or
 - (b) From one point to another and in either case without stopping to pick up or set down passengers not included in the contract anywhere during the Irony and includes
 - (I) A maxi cab and
 - (II) A motor cab not withstanding that separate fares are charged for its passengers.

(Section 2 (7) of MV Act 1988.)

12. “Driving License” means the license issued by a competent authority under chapter II of MV Act 1988 authorizing the person specified therein to drive otherwise than as a learner, a motor vehicle or a motor vehicle of any specified class or description.
(Section 2 (10) of MV Act 1988.)
13. “Fares” includes sums payable for a season ticket or in respect of the hire of a contract carriage.
(Section 2 (12) of MV Act 1988.)
14. “Goods carriage” means any motor vehicles constructed or adopted for use solely for the carriage of goods or any motor not so constructed or adopted when used for the carriage of goods.
(Section 2 (14) of MV Act 1988.)
15. “Gross Vehicle Weight” means in respect of any vehicle the total weight of the vehicle and load certified and registered by the registering authority as permissible for that vehicle.
(Section 2 (15) of MV Act 1988.)
16. “Heavy Goods Vehicle” means any goods carriage the gross vehicle weight of which or a tractor or a road roller the unladen weight of either of which exceeds 12,000 kilograms.
(Section 2 (16) of MV Act 1988.)
17. “Learner’s Licence” means the licence issued by a competent authority under chapter II of MV Act 1988 authorizing the person specified therein to drive as a learner, a motor vehicle or a motor vehicle of any specified class or description.
(Section 2 (19) of MV Act 1988.)
18. “Licensing authority” means an authority empowered to issue licences under chapter II or as the case may be chapter II of MV Act 1988.
(Section 2 (20) of MV Act 1988.)
19. “Light Motor Vehicle” means a transport vehicle or omnibus the gross vehicle weight of either or which or a motor car or tractor or road roller the unladen weight of any which does not exceed (7,500) Kgs.
(Section 2 (21) of MV Act 1988.)
20. “Maxi cab” means any motor vehicle constructed or adopted to carry more than six passengers but not more than twelve passenger, excluding the driver for hire or reward.
(Section 2 (22) of MV Act 1988.)
21. “Motor Cycle” means a two wheeled motor vehicle, inclusive of any detachable side car having an extra wheel, attached to the motor vehicle.
(Section 2 (27) of MV Act 1988.)
22. “Omnibus” means any motor vehicle constructed or adapted to carry more than six persons excluding the driver.
(Section 2 (29) of MV Act 1988.)
23. Owner means a person in whose name a motor vehicles stands registered.
(Section 2 (30) of MV Act 1988.)

24. Permit means a permit issued by a state or Regional Transport Authority or an authority prescribed in this behalf under this Act authorizing the use of a motor vehicle as a transport vehicle.
(Section 2 (31) of MV Act 1988.)
25. "Public Place" means a road, street, way or other place whether a through fare or not to which the public have a right of access and includes any place or stands at which passengers are picked up or set down by a stage carriage.
(Section 2 (34) of MV Act 1988.)
26. "Public Service Vehicle" means any motor vehicle used or adapted to be used for the carriage of passengers for hire reward and includes a maxi cab, a motor cab, contract carriage and stage carriage.
(Section 2 (35) of MV Act 1988.)
27. "Registering authority" means an authority empowered to register motor vehicles under chapter IV of MV Act 1988.
(Section 2 (37) of MV Act 1988.)
28. "Route" means a line of travel which specifies the highway which may be traversed by a motor vehicle between one terminus and another.
(Section 2 (38) of MV Act 1988.)
29. "Stage carriage" means a motor vehicle constructed or adapted to carry more than six passengers excluding the driver for hire or rewards a separate fare paid by or for individual passengers either for the whole journey or for stage of the journey.
(Section 2 (40) of MV Act 1988.)
30. "Tractor" Means a motor vehicle which is not itself constructed to carry any load but excludes road roller.
(Section 2 (44) of MV Act 1988.)
31. "Traffic signs" includes all signals, warning sign posts, direction posts, marking on the road or other devices for the information, guidance or direction of drivers of motor vehicles.
(Section 2 (45) of MV Act 1988.)
32. "Transport vehicle" means a public service vehicle, a goods carriage, an educational institutions bus or a private service vehicle.
(Section 2 (47) of MV Act 1988.)
33. "Trailer" means any vehicle, other than a semi trailer and side car drawn or intended to be drawn by a motor vehicle.
(Section 2 (46) of MV Act 1988.)
34. "Weight" means the total weight transmitted for the time being by the wheels of a vehicle to the surface on which the vehicle rests.
(Section 2 (49) of MV Act 1988.)
35. "Passengers" means any person travelling in a public service vehicle other than driver or the conductor or an employee.
(Rule 21 of BMV Rule 1992)
36. "Appellate Authority" means the authority specified under section 28 of BMV Act 1994.

37. "Motor Vehicle Tax" means the tax imposed under subsection (i) of section 5 of BMVT Act 1994.
38. "One Time Tax" means the tax imposed under subsection (I) of section 7 of BMVT Act 1994.
39. "Personalized Vehicle" means a motor cycle including moped, scooter and cycle with attachment for propelling the same by mechanical powers and a motor car with seating capacity of more than three but not exceeding five which are solely used for personal purposes.
- (Section 2 of BMVT Act 1994.)
40. "Registered owner" means a person in whose name a motor vehicle is registered under the MV Act 1988.
41. "Provisional Authority" means the authority specified under section 27 of BMVT Act 1994.
42. "Schedule" means the schedules appended to the BMVT Act 1994.
43. "Taxing Officer" means any officer appointed under Section 3 of BMVT Act 1994.
44. "Tax Token" means the tax token granted under sub section (I) of section 11 of BMVT Act 1994.
45. "Tax means" the tax imposed under BMVT Act 1994 and includes motor vehicles tax. Additional motor vehicle tax and differential tax or onetime tax whichever is applicable.
46. "Year" means a financial year.
47. "Quarters" means a period as specified in Rule 3 of BMVT Rules 1994.

Chapter – 5

Basic features of Motor Vehicle Act 1988

The Motor Vehicle Act 1988 is mainly regulatory in nature and is not primarily intended to raise revenue and the revenue collected under the Act, is mostly in the form of fee for services rendered and penalty for defaults.

Though the Act is a Central Act, it extends to the whole of India, It provides for –

- (a) modification and amplification of certain definitions of new type of vehicles ;
- (b) simplification of procedure for grant of driving licences;
- (c) putting restrictions on the alteration of vehicles;
- (d) certain exemptions for vehicles running on non-polluting fuels;
- (e) ceilings on individuals or company holdings removed to curb “benami” holdings;
- (f) states authorised to appoint one or more State Transport Appellate Tribunals;
- (g) punitive checks on the use of such components that do not conform to the prescribed standards by manufactures, and also stocking / sale by the traders;
- (h) increase in the amount of compensation of the victims of hit and run cases;
- (i) removal of time limit for filling of application by road accident victims for compensation;
- (j) punishment in case of certain offences is made stringent;
- (k) a new pre-determined formula for payment of compensation to road accident victims on the basis of age / income, which is more liberal and rational.

Transport Authorities under Section 68 of the Act-

(1) The State Government shall, by notification in the Official Gazette, constitute for the State a State Transport Authority to exercise and discharge the powers and functions specified in sub-section (3), and shall in like manner constitute Regional Transport Authorities to exercise and discharge throughout such areas (in this Chapter referred to as regions) as may be specified in the notification, in respect of each Regional Transport Authority, the powers and functions conferred by or under this Chapter on such Authorities :

Provided that in the Union Territories, the Administrator may abstain from constituting any Regional Transport Authority.

(2) A State Transport Authority or a Regional Transport Authority shall consist of a Chairman who has had judicial experience or experience as an appellate or a revisional authority or as an adjudicating authority competent to pass any order or take any decision under any law and in the case of a State Transport Authority, such other persons (whether officials or not), not being more than four and, in the case of a Regional Transport Authority, such other person (whether officials or not), not being more than two, as the State Government may think fit to appoint ; but no person who has any financial interest whether as proprietor, employee or otherwise in any transport undertaking shall be appointed, or continue to be, a member of a State or Regional Transport Authority, and , if any person being a member of any such Authority acquires a financial interest in any transport undertaking, he shall within four weeks of so doing, give notice in writing to the State Government of the acquisition of such interest and shall vacate office.

Provided that nothing in this sub-section shall prevent any of the members of the State Transport Authority or a Regional Transport Authority, as the case may be, to preside over a meeting of such Authority during the absence of the Chairman, notwithstanding that such member does not possess judicial experience or experiences an appellate or a revisional authority or as an adjudicating authority competent to a pass any order or take any decision under any law:

Provided further that the State Government may, -

- (i) where it considers necessary or expedient so to do, constitute the State Transport Authority or a Regional Transport Authority for any region so as to consist of only one member who

shall be an official with judicial experience or experience as an appellate or a revisional authority or as an adjudicating authority competent to pass any order or take any decision under any law;

(ii) by rules made in this behalf, provide for the transaction of business of such authority in the absence of the Chairman or any other member and specify the circumstances under which, and the manner in which, such business could be so transacted :

Provided also that nothing in this sub-section shall be construed as debarring an official (other than an official connected directly with the management or operation of a transport undertaking) from being appointed or continuing as a member of any such authority merely by reason of the fact that the Government employing the official has, or acquires, any financial interest in a transport undertaking.

(3) The State Transport Authority and every Regional Transport Authority shall give effect to any directions issued under section 67 and the State Transport Authority shall, subject to such directions and save as otherwise provided by or under this Act, exercise and discharge throughout the State the following powers and functions, namely :-

(a) To co-ordinate and regulate the activities and policies of the Regional Transport Authorities, if any, of the State ;

(b) to perform the duties of a Regional Transport Authority where there is no such Authority and, if it thinks fit or if so required by a Regional Transport Authority, to perform those duties in respect of any route common to two or more regions;

(c) to settle all disputes and decide all matters on which differences of opinion arise between Regional Transport Authorities ;Government to formulate routes for playing stage carriages; and

(d) To discharge such other functions as may be prescribed.

(4) For the purpose of exercising and discharging the powers and functions specified in sub-section (3), a State Transport Authority may, subject to such conditions as may be prescribed, issue directions to any Regional Transport Authority, and the Regional Transport Authority shall, in the discharge of its functions under this Act, give effect to and be guided by such directions.

(5) The State Transport Authority and any Regional Transport Authority, if authorised in this behalf by rules made under section 96, may delegate such of its powers and functions to such authority or person subject to such restrictions,

Chapter – 6

Levy of fees and operation of motor vehicles

1) **Levy of fees :-** Under the provisions of the motor vehicles act 1988 and Bihar Motor Vehicles Rules 1992, the following fees are leviable in connection with the operation of motor vehicle:-

- I. Fee for learner's licence
- II. Fee for the test of competence to drive
- III. Fee for the issue of licences to drivers and conductors and their renewal
- IV. Fee for the badges to conductors and drivers
- V. Fee for the temporary registration of motor vehicles
- VI. Fee for the registration of vehicles
- VII. Fee for transfer of ownership of motor vehicles
- VIII. Fee for the endorsing notes of hire purchase agreement on the certificate of registration.
- IX. Fee for exercising preference for allotment of particular number (choice number)
- X. Fee for trade certificates issued to manufacturers and dealers.
- XI. Fee for certificate of fitness of transport vehicles.
- XII. Fee for issue of permits
- XIII. Fee for appeals
- XIV. Fee for issue of duplicates.

2) **Classes of licences :- There are three classes of licences viz**

- (a) Driving licence
- (b) Learner's licence
- (c) Conductor's licences

3) **Necessity for licences**

Section 3 of MV Act 1988.

No person is authorized to drive motor vehicles in any public place unless he holds an effective driving licence issued to him by an authority empowered to issue the same.

4) **Conductor's Licence**

Section 29 (i) of MV Act 1988

No person can act as a conductor of a stage carriage unless he holds effective conductors licences issued to him authorizing him to act as such conductor and no person shall employ or permit any person who is not so licensed to act as a conductor of a stage carriage.

5) **Driving Licence**

Section 9 of the MV Act 1988 and Rule 14 of CMV Rules

Any person who is not for the time being disqualified for holding or obtaining a driving licence may apply to the licensing authority having jurisdiction in the area –A person who intends to obtain a driving licence has to submit an application in form 4 as set forth in the forms to the CMV Rules 1989, to the licensing authority having jurisdiction in the area.

- i. In which the applicant ordinarily resides or carries on business or
- ii. In which the school or establishment referred to in section 12 of the MV Act 1988 from where the applicant is receiving or has received instruction in driving a motor vehicles is situated.

(b) An application for a driving licence shall be made in Form 4 and shall be accompanied by,—

(a) An effective learner's licence to drive the vehicle of the type to which the application

relates;

(b) appropriate fee as specified in rule 32, for the test of competence to drive and issue of licence;

(c) three copies of the applicant's recent passport size photograph;

(d) save as otherwise provided in rule 6, a medical certificate in 35[Form 1-A];

(e) a driving certificate in Form 5 issued by the school or establishment from where the applicant received instruction, if any.

6) Test of competence to drive.

Rule 15(1), (2) and (3) of the CMV Rules 1989

(a) No person shall appear for the test of competence to drive unless he holds a learner's licence for a period of at least 30 days.

(b) Before the licence is granted, the applicant is to undergo a test of competence to drive, as set forth in Rule 15 (3) of the CMV Rules 1989 which is conducted by the licensing authority or such other person as may be authorized in this behalf by the State Govt. in a vehicle of the type to which the application relates and to present himself for the test at the time and place as may be specified by the licensing authority/testing officer. For such test of competence to drive, the applicant is required to pay the fee mentioned in Annexure 1 to this manual. The fee is non refundable and payable before the test is commenced. On the satisfaction of the licensing authority about the physical fitness and competence of the applicant to drive, driving licence is granted to the applicant by the licensing authority on payment of fee as mentioned in Annexure-I

7) Extent of validity of driving licence.

Section 13 of MV Act 1988.

The driving licence issued shall be effective throughout India.

8) Learner's licence

Section 8 of the MV Act 1988 Rule 10 of CMV Rules 1989

This is granted or renewed to person who is receiving instruction to drive a motor vehicle in a public place on submitting an application in form to the licensing authority having jurisdiction in the area.

I. In which the applicant ordinarily resides or carried on business or

II. In which the school or establishment referred in section 12 of the MV Act 1988 from where the applicant is receiving instruction in driving. The application is to be accompanied by.

(a) Medical certificate in form as per Rule 6 of the CMV Rules 1989

(b) Three copies of the applicant's recent photograph.

(c) Appropriate fee as specified in Rule 32 of the CMV Rules 1989.

(d) In the case of an application for transport vehicles, the driving licence held by the applicant.

9) Restrictions on the granting of learners' licences for certain vehicles :-

Section 7 of MV Act 1988

(1) No person shall be granted a learner's licence to drive a transport vehicle unless he has held a driving licence to drive a light motor vehicle for at least one year.]

(2) No person under the age of eighteen years shall be granted a learner's licence to drive motorcycle without gear except with the consent in writing of the person having the care of the person desiring the learner's licences.

10 Conductor's licence

Section 29, 30 of MV Act 1988.

This is issued to a person who acts as a conductor of a stage carriage, on his submission of an application accompanied by the prescribed fee to the licensing authority having jurisdiction in the area.

- I. In which the applicant carries on business or ordinarily resides.
- II. In which the employer of the applicant, who is a paid employee, resides or carries on business. Every application for conductor's licence shall be accompanied by a medical certificate, granted by a registered medical practitioner to show that the application is qualified to use first aid box and two copies of a recent photograph.

11. Renewal of driving licences.

Section 15 of MV Act 1988 and Rule 18 of CMV Rules 1989

As a driving licence is valid for a specified period, it needs renewal after the expiry of the specified period.

A driving licence issued or renewed under MV Act 1988 shall

- (a) In the case of a licence to drive a transport vehicle be effective for a period of three years.
- (b) In the case of any other licence.
 - i. If the person obtaining the licence, either originally or on renewal thereof has not attained the age of fifty years on the date of issue or as the case may be, renewal thereof be effective for a period of 20 years from the date of such issue or renewal or until the date on which such person attains the age of fifty years whichever is earlier.
 - ii. If the person referred to in sub-clause (i) has attained the age of fifty years on the date of issue or as the case may be, renewal thereof be effective for a period of five years from the date of such issue or renewal.

Exception

All renewal of driving licence are to be made on the expiry of its validity within 30 days from the date of its issue/renewal by submitting an application form as set forth in the forms to the CMV Rule 1989 to the licensing authority having jurisdiction over the area in which the applicant ordinarily resides or carries on business who will renew the licence on payment of the fee as mentioned in Annexure-I, If the renewal is applied after the stipulated period of thirty days referred to above a fee as mentioned in Annexure-I is chargeable except where the licensing authority is satisfied with the

reason for delay advanced by the applicant. If application for renewal of a driving licence is applied for after five years from the date of expiry of its effective life, the applicant is required to pass the test of competence to drive and the prescribed fee for the same along with the fee for renewal is chargeable from him if the application for renewal of a driving licence is applied by the applicant who has attained the age of fifty years the same is to be accompanied by a medical certificate in the same manner as is referred to in section 8 (3) and the provisions of section 8 (4) and is effective without renewal for a period of five years.

12. Learner's licence

Section 14 (1) of MV Act 1988.

This is valid for six months.

13. Conductor's licence

Section 30 of MV Act 1988 and Rule 32 of BMV Rules 1992. A conductor's licence issued or renewed under the act or rules made there under shall

- i. If the person obtaining the licence, either originally or an renewal thereof has not attained the age of forty years on the date of such issued or renewal.
 - (a) Be effective for a period of twenty years from the date of such issued or renewal.
 - (b) Until the date on which such person attains the age of forty years whichever is earlier.
- ii. If the person referred to in clause (i) has attained the age of forty years on the date of issue or as the case may be renewal thereof be effective for a period of five years from the date of such issue or renewal.

Provided that every conductor's licence shall, notwithstanding its expiry under this rule, continue to be effective for a period of thirty days from such expiry.

14. Age limit in connection with driving of motor vehicles

Section 4(1), (2) and (3) of MV Act 1988

1. No person under the age of eighteen years shall drive a motor vehicle in any public place.

Exception

A motor cycle without gear may be driven in a public place by a person after the age of 16 year.

2. Subject to the provisions of section 18 no person under the age of 20 years shall drive a transport vehicle in any public place.
3. No learner's licence or driving licence shall be issued to any person to drive a vehicle of the class to which he has made an application unless he is eligible to drive that class of vehicle under this section.

15. Issue of duplicate licence

Rule 13 of BMV Rules 1992

If the licence whether it is a driving licence or learner's licence or conductor's is lost or destroyed or defaced or form, a duplicate licence is issued by the licencing authority on an application made to the licensing authority by the original holder of the licence.

16. Temporary Authorization

Rule 17 of BMV Rules 1992

When the holder of licence has submitted the licence to a licensing or other authority for renewal or for authorization to drive a vehicle or when competent authority has temporarily taken the licences, a temporary authorization may be granted on the request of its holder. No fee is chargeable for granting temporary authorization in lieu of licence

17. Badges of drivers of public service vehicles

Rule 19 of BMV Rules 1992

1. Driver of a public service vehicle shall display on his left chest a badge, in the form illustrated in the second schedule appended to these rules, inscribed with the particulars specified in the said schedule.
2. No driver of a public service vehicle shall display the badge hold by him if the authorization to drive such vehicle is suspended or revoked by an authority or if his driving licence has ceased to be valid by efflux of time.

18. Registration of motor vehicles

Section 39 of MV Act 1988

Necessarily for Registration:-No person shall drive any motor vehicle and no owner of a motor vehicle shall cause or permit the vehicle to be driven in any public place or in any other place unless the vehicle is registered in accordance with Chapter IV of MV Act 1988 and the certificate of registration of the vehicle has not been suspended or cancelled and the vehicle carries a registration mark displayed in the prescribed manner:

19. Registration where to be made

Section 4 of MV Act 1988

Every owner of motor vehicle shall cause the vehicle to be registered by a registering authority in the state in which he has the residence or place of business where the vehicle is normally kept. The district transport officer shall be the registering authority.

20. Registration how to be made

Section 41 of MV Act 1988

An application by or on behalf of the owner of a motor vehicle for registration in form 20 as set forth in forms to the central motor vehicles Rule 1989 is to be submitted to the registering authority within a period of two days from the date of taking delivery of such vehicle excluding the period of journey accompanied with the prescribed fee and other documents as set forth in Rule 4 of the CMV Rules 1989. The registering authority thereafter issue to the owner of the motor vehicle a certificate of registration in forms 23 as referred to above assigns to the vehicle for display in the prescribed manner a distinguished mark called registration mark.

21. Registration effective throughout India

Section 46 of MV Act 1988

A motor vehicle registered in any state in India needs no further registration in India and the certificate of registration once issued will remain effective throughout India provided it is not suspended or cancelled under section 47 of VM Act 1988.

22. Temporary registration

Section 43 of MV Act 1988 and Rule 46 of BMV Rules 1992

A certificate of registration valid for a specified period is also issued by the registering authority if the owner desires so on receipt of an application and clearly marked temporary. A temporary certificate of registration is issued in form C.R. Temporary. In this case temporary registration mark is assigned to the vehicle. It is valid for a period of one month except where motor vehicle is a chassis and is detained in a workshop beyond the said period of one month for being fitted with a body in which case extension is granted by such further period or periods as the registering authority or other prescribed authority, as the case may be may allow. The fee for granting temporary certificate of registration is detailed in Annexure-I. The temporary certificate of registration is not renewable. After the expiry of the stipulated period, the permanent certificate of registration has to be applied for and fee for the same paid.

23. Issue of duplicate of certificate of registration

Rule 54 of BMV Rules 1992.

If the certificate of registration is lost or destroyed or roiled, a duplicate certificate is issued on payment of fee mentioned in Annexure-I.

24. Renewal of registration of non transport vehicles

Section 41 of MV Act 1988

The MV Act 1939 was amended in 1988 to the effect that a certificate of registration in respect of non transport motor vehicles shall be valid for a period of 15 years from the date of its issue and shall be renewable thereafter on payment of the prescribed fee. The registering authority on receipt of an application in this behalf shall renew the certificate or registration for the prescribed period.

25. Assignment of fresh registration mark on removal to another state.

Section 47 of MV Act 1988

When a motor vehicle registered in one state has been kept in another state for the period exceeding twelve months the owner of the vehicle shall apply to the registering authority, within whose jurisdiction the vehicle is kept for the assignment of new registration mark an shall present the certificate of registration to that registering authority and the registering shall assign a registration mark in communication with the registering authority by when the vehicle was previously registered.

26. Registration marks retention of old assignment of preferred number.

Rule 64 of BMV Rules 1992

If the owner of new motor vehicle intends assignment of the registration mark and number which stands assigned to any vehicle owned by him earlier or indicate preference for assignment of a particular registration of his new vehicle he shall to pay an extra amount if the registration number so asked for is available for assignment in the registration register of the concerned registering authority.

27. Endorsement of hire purchase agreement

Section 51 of MV Act 1988

An application for making an entry of hire purchase lease or hypothecation agreement in the certificate of registration of a motor vehicle required under Section 51 (2) of MV Act 1988 is to be submitted in form 35 duly signed by the registered owner of the vehicle and the financier and accompanied with the certificate of registration and the appropriate fee as set forth in Rule 81 of CMV Rule 1989. The registration authority shall make an entry in the certificate of registration regarding the existence of the said agreement. The appropriate fee as referred to above rule is also payable in respect of cancellation lease or hypothecation agreement or issue of fresh certificate of registration under Rule 61 of CMV Rules 1989.

28. Transfer of ownership

Section 50 of MV Act 1988

Whenever the ownership of the registered vehicles is transferred, the transfer and the transfer have to report this fact to the registering authority who enters the fact of transfer of ownership in the certificate of registration on receipt of fees as mentioned in Annexure-I

29. Fee for issue of trade certificate

Rule 34, 35 of CMV Rules 1989

On receipt of application for the grant or renewal of a trade certificate in form 16 separate application for each class of vehicles as set forth in Rule 34 (2) of the CMV Rules 1989 along with the prescribed fee the registering authority, if satisfied that the number of certificates applied for is reasonable in relation to the business of the applicant, issue the certificate in form TVC and assign to the applicant a series of trade registration marks. The fee payable annually in advance respect of trade certificates.

30. Certificate of fitness of transport vehicles

Section 56 of the MV Act 1988

1. A transport vehicle shall not be deemed to be validity registered for the purposes of section 39 of MV Act 1988 unless it carries a certificate of fitness in such form containing such particulars and information as may be prescribed by the central Govt. issued by the prescribed authority or by an authorized testing station mentioned in subsection 12 to the effect that the vehicle complies for the time being with all the

requirements of this act and the rules made there under provided that where the prescribed authority or the authorized testing station refuses to issue such certificate, it shall apply the owner of the vehicle with its reasons in writing for such refusal.

2. The authorized testing station referred to in subsection (1) means a vehicle service station or public or private garage which the state Govt. having regard to the experience training and ability of the operator of such station.
3. A certificate of fitness issued under this act shall while it remains effective be valid throughout Indian.

31. Regulation and control of authorized testing station

Rule 63 (1) of CMV Rules 1989

No operator of an authorized testing station is to issue or renew a certificate of fitness to a transport vehicle under section 56 of MV Act 1988 without a letter of authority in form 39 granted by the registering authority.

32. Grant or renewal of letter of authority

Rule 63 (2) of CMV Rules 1989

An application for grant or renewal of letter of authority under Rule 63 (1) referred to above is to be made in Form 40 to the registering authority having jurisdiction in the area in which service station or garage is situated accompanied by the appropriate fee as specified in Rule 81 of CMV Rules 1989, on receipt of the application under Rules 3 (2) above, the registering authority may, after satisfying himself that the applicant has complied with the requirement of sub Rules 3 and 4 grant or renew the letter of authority in Form 39.

33. Security deposit

Rule 63 (2) (b) of CMV Rule 1989

A security deposit for Rupees ten thousand for the grant of letter of authority in such manner as may be specified by the state Govt.

34. Duration of letters of authority

Rules 64 of CMV Rules 1989

A letter of authority granted or renewed is effective for a period of five years from the date of grantor renewal.

35. Issue of duplicate letter of authority

Rules 66 of CMV Rules 1989

If the letter of authority is lost or destroyed the holder of the letter of authority shall report to the police station in the jurisdiction of which the loss or destruction has occurred and intimate the fact writing to the registering authority which granted or renewed the letter of authority. A duplicate letter or authority is issued by the registering authority on an application made to the registering authority accompanied with the appropriate fee as specified in Rule 81 by the original holder of the letter of authority.

36. Tax clearance certificate

No authorized testing station is to accept an application for the grant or renewal of a certificate of fitness unless the same is accompanied by a tax clearance certificate from the District Transport Officer having jurisdiction in the area to the effect that the vehicle is not in arrears of motor vehicles tax or any compounding fee referred to in section 86 (5) and (6) of the MV Act 1988.

37. Duplicate certificate of fitness

Rule 54 (2) of BMV Rules 1992

A duplicate certificate of fitness is issued when the certificate is lost or destroyed or form or defaced and is applied for in form C.B. along with prescribed fee.

Fee for fitness certificate or its renewal

The duration of certificate of fitness or renewal and the fee for examination of a motor vehicle for the purpose of granting a certificate of fitness or for renewal of such certificate shall be as mentioned in Annexure-I

38. Limitations of motor vehicle inspector for issue and renewal of certificate of fitness

The inspection for the fitness of the vehicle can be done by the M.V Inspector of the functional area and not by another MV Inspector. The MV Inspector outside the functional area can subject to certain conditions authorized the vehicles to return to the functional area where certificate of fitness will be renewed by MV Inspector of the functional area.

As regards examination of accident cases by MV Inspector of other district, the MV Inspector to exercise this power only within their respective jurisdiction. As such the MV Inspector of one district cannot be called upon to inspect accident cases in another district.

39. Necessity of permits

No owner of a motor vehicle shall use or permit the use of the vehicle as a transport vehicle in any public place whether or not such vehicle is actually carrying any passengers or goods save in accordance with the conditions of a permit granted or counter signed by a Regional or state Transport authority or any prescribed authority authorizing him the use of the vehicle in that place in the manner in which the vehicle is being used.

40. Procedure for grant of permit

Permits are granted to use the transport vehicles either as stage carriages or contract carriages or private carriers or public carriers on one or more routes in one or more arrears.

An application for a permit of any kind of any kind may be made at any time

The authorities to whom the application are to be made are mentioned below :-

- i. Use in one region: - If it is proposed to use the vehicle in one region an application is to be made to the regional Transport Authority of the region.

- ii. Use in two or more regions: If it is proposed to use the vehicle in two or more regions lying within the same state the application is to be made to the Regional Transport Authority of the region in which the major portion of the proposed route or area lies or to the Regional Transport Authority of the region in which it is proposed to keep the vehicle or vehicles if the portions of the proposed route or area in each of the regions are equal.
- iii. If it is proposed to use the vehicle or vehicles in two or more regions lying in different states the application is to be made to the regional Transport Authority of the region in which the applicant resides or has his principal place of business, if the state Govt. by notification in official gazette.

Conditions attached to permit

On receipt of application, the RTA/STA after giving due consideration to it in its meeting grant the permit, either to the applicant or to his authorized agent in the forms prescribed in Rules 73 of Bihar Motor Vehicles Rules 1992 attaching one or more of the condition laid down in section 72, 74, 79 and 84 of MV Act 1988 depending up on the category of the vehicle for which permit has been granted.

41. Duration and renewal of permit

Section 81 (1) of MV Act 1988

A permit other than a temporary permit issued under section 88 (8) of MV Act 1988 is effective without renewal for a period of five years where the permit is countersigned under section 88 (1) of MV Act 1988 such countersigned remains effective without renewal for such period so as to synchronize with the validity of the primary unit.

42. Procedures for renewal of permit

Rule 82 of BMV Rules 1992

The application for the renewal of the permit should be submitted in the prescribed forms to the Regional Transport Authority by the permit has issued, not less than two months in the case of stage carriage permit or a public carrier permit and not less than one month in other case before the expiry of the permits and also with the prescribed fee. The period for which the renewal is desired will be stated in the applications.

43. Entertainment of application for renewal beyond the prescribed date

Section 81 (3) of MV Act 1988

The Regional Transport Authority may entertain an application for the renewal of a permit after the last date prescribed for application for renewal if the application is made not more than fifteen days after the said last date.

44. Application to vary the condition of permit to be treated as per new point

Section 80 (3) of MV Act 1988

An application to vary the conditions of any permit other than a temporary permit by the inclusion of a new route or routes or a new area or in the case of a stage carriage permits,

by increasing the number of trips above the specified maximum or by altering the routes covered by it or in the case of a contract carriage permit or a public carrier's permit by increasing the number of vehicles covered by the permit is treated as an application for the grant of new permit.

45. Temporary permit

Section 87 of MV Act 1988

A Regional Transport Authority and the State Transport Authority may without following the procedure laid down in section 80, grant permits to be effective for a limited period which shall no in any case exceed four months to authorize the use of a transport vehicle temporarily :-

- (a) For the conveyance of passenger on special occasions such as to and from fairs and religious gatherings or
- (b) For the purposes of a seasonal business or
- (c) To meet a particular temporarily need or
- (d) Pending decision on an application for renewal of a permit and may attach to any such permit such condition as it may think fit

Provided that a TRA or as the case may be State Transport Authority may in the case of goods carriages, under the circumstances of an exceptional nature and for reasons to be recorded in writing grant a permit for a period exceeding four months but not exceeding one years.

Not with standing anything contained in subsection (1) a temporary permit may be granted there under in respect of any route or area where :-

- i. No permit could be issued for stage carriage or public carrier in respect of that route by reason of an order of a court or other competent authority restraining the issue of the same for a period not exceeding the period for which the issue of permit has been so restrained.
- ii. As a result of the suspension by a court or other competent authority, of the permit of any vehicle in respect of that route or area there is not transport vehicle of the same class with a valid permit, in respect of that route or area there is no adequate number of such vehicles in respect of that route or sea for a period not exceeding the period of suspension. Temporary permits should not be issued repeatedly national transport co. vs state of Bihar 1989 PLJR (SC) 13.

A Regional Transport Authority will be failing in its duty if it grants repeatedly temporary permits to ply on stage carriage routes even though the authority is aware that there exists a permanent need for granting regular permits in respect of the said routes.

46. Validation of permits for use outside region in which granted

Section 88 of MV Act 1988

A permit by the Regional Transport Authority of any one region shall not be valid in any other Region unless the permit has been counter signed by the Regional Transport Authority of that other region and a permit granted in any one state either as a result of any agreement arrived at between the states or otherwise shall not be valid in any other states unless counter signed by the State Transport Authority of the other state or by the Regional Transport Authority concerned except in the following cases.

Exceptions

- i. A private carrier's permit granted by the RTA of any region with the approval of the State Transport Authority for any area any other region or regions within the same state shall be valid in that area without the counter signature of the Regional Transport Authority of the other region or of each of the other regions concerned.
- ii. When both the starting point and the terminal point of a route are situated within same state, but part of such route lies in any other state and the length of such part does sixteen kilometers, the permit shall be valid in the other state in respect of that part of the route which is in that other state notwithstanding that such permit has not been countersigned by the state Transport Authority or the Regional Transport Authority of the other state.
- iii. A permit granted or countersigned by a state Transport Authority shall be valid in the whole state or in such regions within the state as may be specified.
- iv. The Regional Transport Authority may issue a permit having validity in any other region in accordance with any renewal or special resolution recorded by any other regional authority and any permit so issued shall be like effect in the region of the other authority as if were issued by that authority
- v. A temporary permit issued by TRA of the Region for use in another region or state with the concurrence of the TRA of the other region or of the STA of that other State is to be valid in such other region or state.

48. Countersigned permit

Rule 82 of BMV Rules 1992

Application for the renewal of a counter signature on a permit is made in writing to the Regional Transport Authority and within the appropriate periods and it should be accompanied by part A of the permit under renewal and the prescribed fees. The R.T.A granting the renewal endorses it on part A and B of the permit.

49. Special permits

Section 88 (8) of MV Act 1988

The TRA of any region may for the convenience of the public grant a special permit to a public service vehicle for carrying passengers for hire or reward under contract, express or implied, for the use of the vehicle as a whole without stopping to pick or set down along the line of route, passengers not included in the contract.

50. Permit for promoting tourism

Section 88 (9) of MV Act 1988

Any State Transport Authority for the purpose of promoting tourism grant in respect of tourist vehicles such number permits valid for the whole or any part of India as the central Govt. may specify in this behalf. The State Transport Authority may make an endorsement on Bihar permit of a motor cab or omnibus that the motor cab or omnibus is a tourist vehicle.

51. Grant of tourist permits

Rules 88 (1) of central MV Rules 1989

An application for the grant of permit in respect of tourist vehicle is to be made in Form 46 to the STA who may after satisfying himself that the applicant has complied with the requirements of section 88 (10), (11) and sub Rules 2 (a) , (b) and (c) referred to above grant tourist permits.

52. Authorization fee

Rule 83 (1) of central MV Rules 1989

An application for the grant of authorization for tourist permits is to be made in Form 46 and accompanied by a fee of Rs. 500/- per annum in the form of a bank draft.

53. Duration of tourist permit

Rules 83 (3) of CMV Rules 1989

The period of validity of an authorization is effective for a period of one year at a time and expires on the 31st of March of the years.

54. Successor to inform in the event of death of permit holder

Section 88 (2) of MV Act 1988

When the holder of the permit dies the person succeeding to the possession of the vehicle covered by the permit may, for a period of three months but not beyond the date on which it was ceased to be effective, use the permit as it has been granted to himself provided the successor in forms the fact of the holder's death and his intention to use the permit, within 30 days of the death of the holder to the Transport Authority which granted the permit

55. Fee for duplicate permit

When part A and B of any permit is lost or destroyed or a permit or a part of permit becomes dirty, torn or defaced, duplicate permit is issued on a payment of the prescribed fees.

56. Rates of permit fees

The various fees chargeable in connection with the grant of permits, their renewal, counter, Signature, endorsements etc are detailed in Annexure-I.

Chapter 7

Audit check on levy of Fees

The following audit checks are to be applied in respect of fees, grant of registration, issue of licences and certificate of fitness etc.

A. Audit checks (Fees)

The following points are to be seen generally while checking the records relating to fees.

- i. Fees leviable have been correctly charged.
- ii. The realizations of fees have been correctly shown in the relevant registers of the licence/registration/permit section.
- iii. Proper records have been kept for crediting the fees to Govt. account.
- iv. The amount shown in the pay in slip should be checked with the Bank Scroll/Computer Cash book to ensure that the fee deposited has been correctly and properly accounted for.
- v. Registers have been maintained in proper form where prescribed.
- vi. Records of each section are complete in every respect and contain full particulars required under the rules.
- vii. Entries and corrections in the relevant registers have been attested by the competent authority.
- viii. Applications from the operator have been submitted in proper forms.
- ix. Rules for the grant/renewal/issue of duplicate documents have been duly observed and they have been issued in proper form.
- x. Refund has been sanctioned by the competent authority.
- xi. Refund has not been made in excess of the amount due for refund.
- xii. Application for refund has not been maintained where the claim for refund has become time barred.
- xiii. Proper stock account has been kept of the metal badge and other forms.
- xiv. Permit has been issued only to those applicants who have been accepted and considered.
- xv. Exemptions have been allowed wherever admissible.

B. Audit check (Registration)

The following audit checks are applied in connection with registration of motor vehicles

- i. Whether the prescribed fee for temporary registration has been paid and the validity of registration does not exceed the maximum limit.
- ii. Whether the extra fee for retention of old number or assignment of preferred number has been paid.
- iii. In case of vehicle purchased under hire purchase agreement whether adequate fee for endorsements of HP agreement has been realized.
- iv. Whether adequate fee for transfer of ownership has been realized.
- v. Whether the details of vehicles furnished in sale letter or Form F agree with the entries made in Form E.
- vi. Whether the adequate fee of registration has been paid.

- vii. In respect of goods vehicle, it should be ascertained whether the registered laden weight has been fixed correctly.
- viii. The seating capacity of public service vehicles, minibus/bus has been fixed as per wheel base.
- ix. Whether the fee for duplicate certificate of registration has been correctly realized and an affidavit has been furnished in case of duplicate certificate of registration.

C. Audit checks (Licences)

The following audit checks are to be applied:-

- i. It should be ascertained that the validity of learning licence does not exceed six months.
- ii. Learning licence is issued for the class of vehicle for which specifically applied for.
- iii. The adequate fee has been paid.
- iv. It should be ascertained whether the applicant has paid the fee for competence to drive before the competence of test.
- v. The validity of learning licence is current on the date of test of competence.
- vi. If the applicant has failed in test, fresh fee has been realized on subsequent test.
- vii. Driving licence is issued for class of vehicle for which the applicant has cleared the test.
- viii. In case of endorsement to drive other type of vehicle the fee for competence of drive has been realized.
- ix. Whether adequate fee for issue of licence has been realized.
- x. Whether the medical certificate and photograph have been submitted in case of licence issued to drive transport vehicle.
- xi. Whether the medical certificate and photograph have been obtained before the issue of conductor's licence.
- xii. Whether adequate fee has for has been paid before the issue of conductor's licence.
- xiii. Whether adequate fee for renewal of driving licence and conductor's licence has been realized before the renewal.
- xiv. In case of issue of duplicate licence it is to be ascertained whether the prescribed fee has been paid.

D. Audit checks (certificate of fitness)

The following audit checks may be applied in connection with issue and renewal of certificate of fitness.

- i. Whether the adequate fee keeping in view the model of the vehicle has been paid.
- ii. The certificate of fitness granted/renewed conforms to the maximum/minimum period.
- iii. If the vehicle has not been produced within the specified period for inspection whether the challan/ pay in slip showing deposit of fee has been forfeited.

E. Audit check (pay-in-slip)

Audit has to verify pay-in-slip for computer cash book with bank scrolls/ bank statement issued by authorized Bank/Treasury schedule, whichever is applicable. As per prescribed

quantum and audit has also to compare these pay-in-slips with the banks copy of the scrolls for the month selected for detailed audit. One or two scrolls of other months are also to be test checked.

Chapter -8

Bihar Motor Vehicles Taxation Act 1994 basic features of the act and levy of tax on motor vehicles.

The purpose of this Act is to tax vehicles that are used or kept for use on the public roads of the state and the state is entitled for the purpose of safeguarding the revenues of the state. This Act is called the Bihar Motor Vehicles Tax action Act 1994 and it extends to the whole of the state of Bihar and come into force with effect from 26.04.1994. This Act is a self contained code in the matter of realization of tax and for other purposes mentioned therein.

Main provisions of the Act

1. Levy of Tax

- i. Every owner of a registered motor vehicle shall pay tax on such vehicle at the rate specified in Schedule-I
- ii. Subject to other provisions of this Act, on and from the date of commencement of this Act, every owner of a registered motor vehicles shall pay additional motor vehicles tax on such vehicle at the rate specified in Schedule-II
- iii. The State Government may by notification from time to time increase the rate of tax specified in the Schedules

(Section 5 of the Act)

2. Tax payable by a manufacturer or dealer

A tax at the annual rate specified in Schedule-III shall be paid by a manufacturer or a dealer in motor vehicle in respect of the motor vehicles in his possession in the course of his business as such manufacturer or dealer under the authorization of trade certificate.

(Section 6 of the Act)

3. Payment of tax

- i. On personalized vehicles onetime tax for the whole life of the vehicle shall be levied at the time of registration at the rates specified in Schedule-I
- ii. In case of vehicles other than personalized vehicle the tax may be paid one or more quarterly periods at the annual rate of the tax payable for this quarter.

(Section 7 of the Act)

4. Tax where to be paid

- i. For newly registered vehicles, the tax shall be paid to be taxing officer in whose jurisdiction or the place or registration falls.
- ii. For the vehicles which are already registered on or before the date of commencement of this act, the tax shall be continued to be paid to the taxing officer to whom the tax was last paid just before the commencement of this act.
- iii. If an owner of a vehicle other than a personalized vehicle changes his place of business or residence and his new place of business residence falls within the jurisdiction of another taxing officer, he can (a) either continue to pay the tax at the place where he previously paid tax or (b) start the payment of tax to the other taxing officer in whose jurisdiction his new residence or place of business falls.

Provided that the new taxing officer shall not accept the payment of tax till the owner presents before him a No objection certificate from the previous taxing officer in the manner and the form prescribed

(Section 9 of the Act)

5. Rebate on payment of tax paid in advance :

A rebate of 10% on the annual tax payable in respect of transport vehicle shall be allowed if such annual taxes paid in advance

6. Grant of tax token and receipt of payment of tax.

i. The taxing officer shall grant a receipt and a tax token in the prescribed form in the prescribed manner to every person who pays motor vehicle tax or additional motor vehicle tax under section 7 or 8 in respect of any motor vehicle.

ii. The taxing officer shall endorse the particulars of tax paid in the certificate of registration granted in respect of the vehicle under the MV Act 1988.

(Section 11 of the Act)

iii. Refusal of acceptance of tax :- Subject to other provisions of this act the taxing officer shall not accept the tax or penalty, if any in respect of a motor vehicle for the current periods unless the arrears of taxes and penalties due in respect of the vehicle have been fully paid or settled.

(Section 12 of the Act)

7. Prior intimation of a temporary discontinuance of use of a vehicle.

i. Whenever any motor vehicle becomes incapable of use due to disability caused by mechanical breakdown or litigation or due to other causes prescribed by State Government for any period more than a month, the owner shall, on before the date of expiry of the term for which the tax has been paid, furnish to the taxing officer an undertaking duly signed and verified in the prescribed form and specifying the period aforesaid and the place where the motor vehicle is to be kept along with the current registration certificate, fitness certificate and tax token and such other particulars as may be prescribed and shall from time to time by furnishing further undertaking give prior intimation to the concerned taxing officer of the extension, if any of the said period and the changes, if any of the place where the motor vehicle shall be kept. The owner shall also surrender the permit of the vehicle to the Transport Authority which has granted permit to it with intimation to the taxing officer.

Provided that no such undertaking shall relate to a period exceeding six months at a time.

ii. If any time during the period covered by an undertaking as aforesaid the motor vehicle is found being used or kept at place in contravention of any such undertaking such vehicle shall for the purpose of this Act, be deemed to have been used through the said period without payment of tax.

iii. In the absence of any undertaking delivered under subsection (1) every motor vehicle liable to pay tax under this Act shall be deemed to have been used or kept for use within the state.

(Section on 17 of the Act)

8. Exemption and write off :-

If an undertaking has been delivered under subsection (1) of Section 17 in respect of a motor vehicle and the period specified in the said undertaking comprises of any period for which tax has not been paid, the owner of vehicle shall file an application along with necessary papers before the taxing officer on or before the date the tax was last paid and the taxing officer shall conduct due enquiry as prescribed and if the undertaking has not been found false till the expiry of period for which exemption of payment for tax is claimed, he shall after being satisfied dispose of the claim in the prescribed manner.

Provided that the taxing officer shall be competent to write off the arrears of the tax upto a maximum amount which may be prescribed by the State Government upto Rs. 4,000/- in case the arrears exceed the prescribed amount he may refer the matter along with necessary records, to the STC or to any officer authorized by the State Government.

(Section 19 of the Act)

9. Any tax penalty or fine may be recovered in the same manner as arrears of land revenue.

(Section 21 of the Act)

10. Due date of payment and penalty for nonpayment of taxes in time :-

- i. For vehicle other than personalized vehicles the due date of payment of tax shall be the date of expiry of the period for which the tax has been last paid. The tax may be paid in four equal installments beginning on the first day of the month in which the vehicle was registered.
- ii. Where the tax for any period in respect of a vehicle has not been paid and continues to remain unpaid thereafter the taxing officer may impose penalty in respect of such vehicle at the rate specified in the table below :-

Period	Amount of penalty
a. If paid within 15 days from the due date of payment	Nil, This will be treated as a grace period.
b. If paid after 15 days and within 30 days from the due date of payment	Penalty to be charged at the rate 25% of the tax 50 percent of the tax due
c. If paid after 30 days and within 60 days from the due date of payment	
d. If paid after 60 days and within 90 days of due date of tax payment.	Penalty to be charged equal to the taxes due.
e. If paid beyond 90 days after the due date.	Penalty to be charged will be twice the taxes due.

Rule 4 of BMVT Rules 1994

11. Vehicle not to ply without payment of Road Tax

No motor vehicle including transport vehicles plying in Bihar, under a permit granted by an authority having jurisdiction outside Bihar except those exempted either wholly or

partially by the State Government can be used in a public place in Bihar, unless the owner of the vehicle has paid the road tax at the rate specified in Schedule - II of the Section – 5 of the BMVT Act 1994.

Declaration by owner

The State Government may notify the districts the categories of the vehicles or bother for which the payment of taxes will be made directly to the taxing officer either in case or through Bank Draft.

- i. The declaration referred to in subsection (6) of Section 7 of BMVT Act 1994 shall be in Form B
- ii. A separate declaration shall be required for each vehicle.
- iii. The declaration to be submitted by the dealer or manufacturer of the vehicle under the authorization granted under the CMV Rule 1989 shall be in Form B2
- iv. The declaration to be filed when a motor vehicle is altered or is proposed to be used in a manner referred to in subsection 8 of the BMVT Act 1994 so as to become a vehicle in respect of which differential tax is to be paid shall be in Form B3.

Refund of tax for the period of non use

If an owner of motor vehicle has paid the tax, he shall be entitled on production of a certificate signed by the taxing officer to the effect that the tax token granted in respect of such vehicle has been surrendered to a refund for each complete calendar month of the period for which such tax has been paid.

If motor vehicles, other than a transport vehicle in respect of which tax has been paid for one or more quarterly period and is subsequently transferred during the period which falls within the quarter for which the tax has been paid, a refund of the tax paid shall be admissible only in respect of the quarter or quarters following the quarter in which such transfer taken place.

Section 18 of BMVT Act 1994.

Chapter-9

Bihar Motor Vehicle Rules, 1994

1. Procedure for payment of tax

The tax shall be paid by means of pay in slip in Form- A appended hereunder in triplicate to the branches of the nationalized Banks of or central co-operative Bank or Post Office authorized in this behalf by the State Transport Commissioner. The tax can also be paid in cash or by means of bank draft or postal order to the Taxing Officer. In case of tax being paid by means of pay in slips the branch of bank or the post office as the case may be shall hand over the original and duplicate copy of the pay in slips duly receipted to the depositor and send the statement of deposits to the taxing officer on the following day. The person making payment shall deliver to the taxing officer the cash, bank draft, postal order or the duplicate copy of the duly receipted pay in slips as the case may be together with the last tax token as granted and the document referred to in subsection (6) of Section 7 of MV Act 1994.

(Rule 7 of BMV Taxation Rules 1994)

2. Procedure for granting a no objection certificate

- i. If a owner of a vehicle other than a personalized vehicle is desirous of paying tax to taxing officer other than the one where tax was last paid, he shall apply before the taxing officer for issuing a “No objection certificate in Form H”. This application shall be presented before the taxing officer either in person or through registered post and shall be accompanied by two self stamped envelopes, one addressed to the new taxing officer and other to the owner himself.
- ii. The taxing officer after having received the application referred to in sub Rule (1) above shall verify from his records whether any tax is due against the vehicle,. If there are no arrears outstanding the taxing officer shall issue No objection certificate in Form-1 and forward the same to the new taxing officer through registered letter. One copy of this certificate shall also be delivered to the owner of the vehicle.
- iii. The new taxing officer, after having received the No objection certificate shall accept the taxes from the owner.
- iv. The taxing officer accepting the tax will, at once inform the previous taxing officer as well as the owner of the vehicle.

(Rule 7 of BMV Rules 1994)

Authorities to hear appeals and revision (Rule 18)

The authorities to hear appeals and revision under various provisions of the ordinance will be as follows

Sl. No	Authorities passing an order	Appellate authority	Revisional Authority
1.	Officer other than taxing officer and below the rank of Regional Transport Officer	Taxing Officer	Regional Transport Officer
2.	Taxing Officer	Regional Transport Officer	State Transport Officer
3.	Other than those mentioned in serial (i) and (ii) above but below the rank of STC	STC	Member Board of revenue
4.	STC	Secretary Transport Department	- Do -

Chapter 10

Audit check of records of Road Tax

In audit scrutiny of records of road tax and additional road tax, the following facts are to be ascertained.

1. Number of vehicles registered and the dates from which registered.
2. If a vehicles has been replaced the date on which it has been replaced and the registration no of vehicle which has replaced.
3. Besides the demand collection and Balance Register and taxation register the following registers should also be scrutinized.
 - (a) Register of vehicles registered (Registration Register)
 - (b) Concerned files of tax, refund and exemption of tax besides a general scrutiny of the records relating to road tax, the following points should be examined.
 - i. If it is a transport vehicle, whether the permit to ply it on a particular region or route exists. This route permit is issued by concerned State/Regional Transport Authority.
 - ii. Whether the tax has been correctly assessed and realized.
 - iii. If the tax has been paid after the prescribed time limit whether adequate penalty has been realized.
 - iv. Whether the tax token has been issued only for the period for which the tax has been paid.
 - v. Whether the stock register of tax tokens has been maintained properly.
 - vi. Whether the certificate regarding the number of tax token contained in each book has been recorded by the competent authority after his signature.
 - vii. If duplicate tax token has been issued whether the prescribed fees have been charged.
 - viii. Whether taxation register is posted up-to-date.
 - ix. Whether notices have been issued to the defaulting owners of the vehicles.
 - x. If the arrears of tax have not been paid, whether recovery certificate have been issued.
 - xi. If tax has been written of whether orders of the competent authority for the same exists.
 - xii. Whether register of refunds contains all records of refunds made.
 - xiii. Whether the exemption have been granted according to rules.

Audit checks in respect of vehicles of other states

In auditing the receipts of motor vehicles taxes in respect of vehicles of other states plying in Bihar, the following aspects should be specifically examined :-

- i. Whether the statements from other states regarding the number of vehicles plying in Bihar and duration of their stay in this state, exact quantum of motor vehicles taxes payable to Bihar etc, are received at the State Transport Commissioner's Office at regular intervals and proper records of the receipt of such statements are kept.
- ii. Whether all bank drafts received are duly entered in the receipt registers of bank drafts and whether they are properly remitted to the State Bank of India and credited of Govt. accounts.
- iii. Whether proper machinery exists for periodical verification and reconciliation of the number of bank drafts actually forward by the transport authorities of other state and the number received in the office of the STC.
- iv. Whether the taxes, realized by the transport authorities of other states from their vehicles to be paid to Bihar, have been realized at the correct rates.
- v. There is no loss of revenue due to anything required to be done under the agreement but not done by the Department or the State Governments

Chapter 11

Offences and penalties

1) **General provisions relating punishment of offences section 177 of MV Act 1988**

Whoever contravenes any provisions of MV Act or of any rule made there under shall, if no other penalty is provided for the offence, be punishable with fine to the extent of one hundred rupees and for each subsequent conviction with fine to the extent of three hundred rupees.

2) **Disobedience of orders obstruction section 179 of MV Act 1988**

Refusal of information: - Who ever will fully disobeys and direction lawfully given by an authority empowered under MV Act to given such direction or obstructions the authority in the discharge of any function which he is required under MV Act to discharge if no other penalty is provided for the offence is punishable with a fine which may extend to five hundred rupees.

3) **Withholding or giving false information Section 179 (2) of MV Act 1988**

Whoever willfully with- hold any information which he is required to furnish under MV Act or willfully gives false information, if no other penalty is provided for the offence is punished with imprisonment for a term which may extend to one month or with fine which may extend to five hundred rupees or with both.

4) **Allowing unauthorized person to drive Section 180 of MV Act 1988**

If any person in charge of motor vehicle or its owner allows any person who is not authorized to drive a motor vehicle in a public place he is punishable with imprisonment for a term, which may extend to three months or with fine to the extent of one thousand rupees with both.

5) **Driving by a person disqualified Section 181 of MV Act 1988**

Whoever drives a motor vehicle in contravention of section 3 or Section 4 of MV Act 1988 shall be punishable with imprisonment for a term which may extend to three months or with fine which may extend to five hundred rupees or with both.

6) **Offence relating to licence Section 182 (1) of MV Act 1988**

Whoever being disqualified under the MV Ac for holding or obtaining a driving licence, drives a motor vehicle in public place or applies for or obtains a driving licence o not being entitled to have a driving licence issued to him from endorsements, applies for or obtains driving licence without disclosing the endorsements made on a diving licence

previously hold by him is punishable with imprisonment for a term which may extend to three months or with fine which may extend to three months or with fine which may extend to five hundred rupees or with both and any driving licence so obtained is invalid.

7) Obtaining of conductor's licence
Section 182 (2) of MV Act 1988

Whoever being disqualified under the MV Act for holding or obtaining a conductor's licence, acts as a conductor of a stage carriage in a public place or applies for or obtains conductor's licence or not being entitled to have a conductor's licence issue to him free from endorsements made on a conductor's licence previously hold by him is punishable with imprisonment for a term which may extend to one month or a fine to the extent or rupees one hundred or with both and a conductor licence so obtained is invalid.

8) Driving at excessive speed
Section 183 (1) and (2) of MV Act 1988

Offence	Fine
(a) By the owner of the vehicle	
i. For 1 st conviction	Rs. 400/-
ii. For each subsequent conviction	Rs. 1000/-
(b) By person employed by the owner	
i. 1 st conviction	Rs. 300/-
ii. For each subsequent conviction	Rs. 500/-

9) Driving recklessly or dangerously in a manner involving danger to the public
Section 184 of MV Act 1988

i. On the 1 st conviction	Rs. 1.000/-
ii. For a subsequent offence, it committed within 3 years of the commission of previous offence	Rs. 2,000/-

10) Driving by a drunken person or by a person under the influence of drugs to such extent as to be incapable of exercising proper control over the vehicles
Section 185 of MV Act 1988.

i. On the 1 st conviction	Rs. 2,000/-
ii. For a subsequent offence	Rs. 3,000/-

11) Driving when mentally or physically unfit to cause his driving of the vehicle to be source of danger to the public.
Section 186 of MV Act 1988.

i. For offence for the 1 st time	Rs. 200/-
ii. For subsequent offence	Rs. 500/-

12) Punishment for offences relating to accident such as failure to comply with the provisions of section 132 (i) (c) or 133 or 134 of MV Act 1988
Section 187 of MV Act 1988

i. For offence for the first time	Rs. 500/-
ii. For subsequent offence	Rs. 1000/-

13) For taking part in racing and trials of speed without the written consent of the written consent of the State Government Section

189 of MV Act 1988.

14) For using vehicle in unsafe condition

Section 190 of MV Act 1988.

- | | | |
|-----|--|------------|
| i. | If it is calculated of tender the driving of the vehicle source of danger to persons | Rs. 250/- |
| ii. | If it is involved in accident | Rs. 1000/- |

15) For sale of vehicle in or alteration of vehicle of condition contravening this Act

Section 191 of MV Act 1988

Provided that no person shall be convicted under this section if he proves that he had reasonable cause to believe that the vehicle would not be used in a public place until it had been put into a condition in which it might lawfully be so used. Rs. 500/-

16) For using vehicle without registration

Section 192 of MV Act 1988.

- | | | |
|-----|------------------------------------|------------|
| i. | For a first offence | Rs. 2000/- |
| ii. | For second and subsequent offences | Rs. 5000/- |

17) Punishment of agents and canvassers without proper authority

Section 193 of MV Act 1988

- | | | |
|-----|--|------------|
| i. | For 1 st offence | Rs. 1000/- |
| ii. | For 2 nd and subsequent offence | Rs. 2000/- |

18) For driving vehicle exceeding permissible weight

Section 194 of MV Act 1988

- | | | |
|-----|------------------------|------------|
| i. | For first offence | Rs. 2000/- |
| ii. | Excess of load per ton | Rs. 1000/- |

19) For driving uninsured vehicle

Rs. 1000/-

Section 196 of MV Act 1988

20) For driving a vehicle without proper authority of the owner

Rs. 1000/-

Section 197 of MV Act 1988

21) Unauthorized inter for once with vehicle

Rs. 100/-

Section 198 of MV Act 1988

22) For using vehicle without permit

Section 192A of MV Act 1988

- | | | |
|-----|-------------------------------------|------------|
| i. | For the first offence | Rs. 2000/- |
| ii. | For a second and subsequent offence | Rs. 5000/- |

Chapter 12
Inter state vehicular Traffic
Introductory

- 1. The interstate vehicular traffic between Bihar and other state/union territories is governed by the following three types of schemes/agreements**
 - i. National permit scheme.
 - ii. Special reciprocal agreements relating to three zones viz
 - (a) Eastern Zone : Between the states of Bihar, Orissa, West Bengal , Assam, Utter Pradesh, Meghalaya, Manipur, Tripura, Nagaland, Mizoram and Arunachal Pradesh.
 - (b) Central Zone : Between states Bihar, Maharashtra, Madhya Pradesh, Orissa, Utter Pradesh, West Bengal and Andhra Pradesh and
 - (c) Northern Zone : Between states of Bihar, Haryana, Himachal Pradesh, Jammu Kashmir, Punjab, Rajasthan, Utter Pradesh, West Bengal, Chandigarh and Delhi
 - (d) Reciprocal agreements with adjacent states of West Bengal, Orissa, Utter Pradesh and Madhya Pradesh.

2. National permit scheme

The scheme for the issue of national permit to public carriers for the purpose of encourage long distance inter-state road transport of goods was introduced by the Central Government in September 1975. This scheme enables a public carrier to travel anywhere within the territory of India and not in certain specified states only as in the case of composite permit.

3. Definition of National permit

Section 88 /14(b) (c) of MV Act 1988

- (a) National permit means a permit granted by the appropriate authority to goods carriages to operate throughout the territory of India.
- (b) Rates of tax /fees (Vide STC LN 2070 dt 18.05.10)

In addition to the usual taxes payable to the home State/Bihar by the permit holder he is liable to pay the following taxes/fees under the national permit, scheme:-

Particular of fee tax

 - i. Authorization fee of Rs. 1000/- per annum on every application for grant of permit
 - ii. Composite tax/fee Rs. 16,500/- per annum on every application.

4. Grant of National permits

Vide Section 88 (12) of MV Act 1988 and Rule 36 of CMV Rule 1989

An application for the grant of a national permit is made in Form 88 prescribed under CMV Rules 1989 to the appropriate authority referred to in Section 69 of MV Act 1988 for the purpose of encouraging long distance interstate road transport, grant national permit in respect of goods carriages after considering the various aspects as set forth in Section 88(12) (a)(b) and (c) of the MV Act 1988 and the provisions of Section

69,77,79,80,81,82,83,84,85,86 and 89 shall as for as may be applied to or in relation to the grant of national permits.

5. Currency of National permit Rule 87 (3) of CMV Rules 1989

The period of validity of an authorization shall be not exceed one year at a time and shall expire as on the 31st March of the years.

6. Age of motor vehicle for the purpose of national permit Rule 88 (1) of CMV Rules 1989

A national permit shall not be granted in respect of a goods carriage vehicle which is more than nine years old at any point of time on the date of the initial registration of the goods carriage concerned.

7. Replacement of vehicle

When a vehicle covered by a national permit is proposed to be replaced by another vehicle, the latter vehicle shall not be more than four years old on the date of such replacement.

8. Penalty

Any operator, who did not pay composite fee in advance within the prescribed date, becomes liable to pay penalty for Rs. 100/- per month or part thereof in addition to the composite fee for each of the states covered by the national permit scheme in respect of which the payment was delayed.

9. Reciprocal agreements between Bihar and adjacent states.

The State of Bihar has reciprocal agreements with states of West Bengal, Orissa, Utter Pradesh, Madhya Pradesh in terms of which the taxes on vehicles of these state plying in Bihar and vice versa are to be levied in the following manner: -

- i. The number of substantive (permanent) permits to be issued by any reciprocating state for plying its vehicles in the other's territories is fixed under the reciprocal agreements. Vehicles of reciprocating states plying in Bihar on substantive permits do not pay road tax to the state of Bihar at all. Even for the duration of their stay in this state, they pay road tax to their home states at the rates applicable there.
- ii. Vehicles of other states plying in Bihar under temporary permits are liable to pay a road tax to the state of Bihar for the duration of their stay in Bihar, under the reciprocal agreements however vehicles which have been granted temporary permits by any reciprocating state under Section 88 (8) of the MV Act 1988 for plying in Bihar do not have this liability.
- iii. All motor vehicles taxes payable to the state of Bihar by vehicles of other states are collected by the permit issuing authorities of the states from the operators concerned in the form of bank draft which are subsequently remitted to the STC Bihar, Patna who maintains its credit in Govt. account. For this purpose, the Department maintains a separate receipts register for bank drafts received.

Chapter 13

Mode of payment of tax

Govt. revenue is deposited directly to the nationalized banks or branches of State Bank of India through special pay in slips.

The State Bank of India has been asked to make over to the depositor two copies of the pay in slip instead of one so that they could submit the other copy to the Transport Office/Transport Authority along with his application for the purposes for which tax/fees has been deposited and retain one copy with himself.

The State Bank of India forwards a copy of the Bank Scroll/Bank reconciliation Statement to Transport Office/Transport Authority. All DTO's /TRA's are required to remitted the amount collected in the month under the head 0041 Taxes on motor vehicles latest by first week of the following the month.

Pay-in-slips are required to be verified with Bank Scroll by the District Transport Office/Regional Transport Authority/MV Inspector/State Transport Authority before issue of tax token or any other certificates/permits etc. The District Transport Officer before signing of Road Tax/Registration etc should himself verify the pay-in-slip cent percent with the Bank Scrolls.

Introduction of computer system

The Transport Department Govt. of Bihar initially implemented the SARATHI application in may 2008 and VAHAN Software in Feb 2009 in DTO PATNA. As of Sept. 2011 VAHAN and SARATHI was adopted in all district in the State.

And now there is facility in each District Transport Office to collect all type of fee and taxes through VAHAN and SARATHI .

Chapter 14

Returns

A list of periodical returns and statements submitted by District Transport Officer/Regional Transport Authority/MV Inspector to the State Transport Commissioner, Bihar, Patna and by the State Transport Commissioner to Government is give below. These returns and statement may be examined and reviewed in the light of their financial implications.

Returns and Statements

Report and returns due from concerned offices (DTO, RTA, MVT, Enforcement etc) to STC.

Sl. No.	Form No.	Subject	Periodicity	From which/Whom due	Due date of submission
1	Y2	Returns showing collection of revenue	Annual	DTOs/RTAs	One month after the close of financial year
2	Y3	Returns regarding valid permit	Do	RTAs	Do
3	Y1	Return regarding Motor Vehicle plying on inter state's routes	Do	Do	Do
4	----	Statement regarding vehicular position	Do	DTOs	-----
5	----	Statement regarding demand notice and certificate cases	Do	DTOs	-----
6	----	Statement for Annual administrative report of Transport Department	Do	DTOs/TRAs/MVT	
7	----	Statement regarding Half Yearly disposal of accident cases	District Judge of all District	-----	-----
8	Q1	Returns regarding number of motor vehicles taxed and exempted from tax	Quarterly	DTOs	After one month of the close of the quarter
9	----	Statement showing revenue collected a. Motor Vehicle Tax b. Additional Tax c. Fees	Do	DTOs/RTAs	15 days after the close of the quarter
10	MI	Returns regarding number of motor vehicles registered during the month	Monthly	DTOs	Within weeks of the close of the month
11	----	Statement showing revenue collected	Do	DTOs/RTAs	Do
12	----	Return regarding permits	Do	RTA	-----
13	----	Report of vehicles cheeked	Do	Enforcement	-----

		and presented		Officer	
14	----	Monthly statement showing grant of certificate of fitness with additional information	Do	MVT	-----
15	----	Monthly statement showing examination of vehicles met with accident	Do	MVT	-----
16	----	Monthly statement showing grant of C.F.X to defective monthly vehicles	Monthly	Do	Within one week of close of the month
17	----	Monthly statement of vehicles the C.F of which has expired	Do	Do	-----
Report and Returns to be furnished by STC to Govt.					
1	Y2	Returns showing collection of revenue	Annual	GI	One month after the close of finance year
2	Y3	Returns regarding valid permit	Do	Do	Do
3	Y1	Returns regarding motor vehicles plying on interstate route	Quarterly	Do	Do
4	Q1	Returns regarding number of motor vehicles taxed and exempted from tax	Do	Do	After one month of the closed of the quarter
5	MI	Returns regarding monthly number of motor vehicles registered during the month	Monthly	Do	After 15 days of the close of months
6	----	Statement showing revenue collection	Do	State Govt.	----

Chapter 15

Some interesting cases noticed in audit

A few interesting cases noticed in audit are mentioned below. While conducting the audit of the offices of the Transport Department, the Receipt Audit parties may inter-alia, look out for similar cases.

1. Non realization of tax from transport vehicles.

Under the provisions of the BMVT Act and Rules made there under, tax on motor vehicles including Govt. vehicles is to be paid to the taxing officer in whose jurisdiction the vehicle is registered within 15 days from the commencement of the quarter. The vehicle owner can pay tax to the new taxing officer in case of change of residence/business subject to the production of NOC from the previous taxing officer. Further the taxing officer may exempt the vehicle owner from the payment of tax, if he is satisfied that the prescribed conditions have been fulfilled by the vehicle owner. Further, the DTO is required to issue demand notice to ensure timely realization of tax and in case of non response to the demand notice, certificate proceedings are to be initiated. Nonpayment of tax beyond 90 days also attracts penalty at twice the amount of tax due. For the period of non use of his vehicle due to disability caused by reasons as prescribed by the State Government for a period more than a month but not exceeding six month at a time, he may be exempted from payment of tax by the competent authority provided his claim for exemption is supported by the surrender of documents such as the registration certificate (RC), CF, tax token etc for the period of non use of the vehicle. The vehicle owner shall also from time to time furnish an undertaking to the concerned taxing officer for extension, if any of the said period.

- i. During scrutiny of records of District Transport office it was observed that in case of 1,396 transport vehicles the owners had stopped payment of tax. Though no reasons were found recorded for nonpayment of tax. This resulted in non realization of tax of Rs. 31.78 crore including penalty.
- ii. In a District Transport Office 1,660 owner of trailers which were registered as transport vehicles has stopped payment of tax. This resulted in non realization of tax Rs. 9.15 crore including penalty.
- iii. In a District Transport Office it was observed from the taxation/surrender register and other relevant records that initial surrender/extension thereof for the period ranging between 17 and 60 months was irregularly granted to 106 vehicles surrendered. This resulted in non realisation of tax of Rs. 2.53 crore including penalty.

2. Certificate of fitness to transport vehicles

During cross verification of CF register of transport vehicles with taxation register of eight DTO's it was observed that CFS for 178 transport vehicles were issued without ensuring up-to-date payment of tax. The omission not only violated the rules and STC's orders but also resulted in non realization of tax of Rs. 6.75 crore including penalty

3. Issues relating to trade tax

Under the provisions of the BMVT Act and rules framed there under tax at an annual rate as prescribed shall be paid by a manufacturer or a dealer in respect of motor vehicle which are in his possession in the course of his business as a dealer or

manufacturer. Non payment of tax within due date attract penalty ranging between 25 and 200 percent of the tax due.

- i. During Scrutiny of records of DTO it was observed that in case of 41 dealers of motor vehicles trade tax at the prescribed rate was either not deposited or deposited short in respect of 1,17,557 vehicles possessed by them. This resulted in short realization of trade tax of Rs. 118.75 lakh including penalty.

4. Irregular grant of professional driving licence

Under the provisions of the MV Act read with CMV Rules licensing authority shall grant the applicant a DL to drive such class of vehicle who is holding learner's licence of that class.

During Scrutiny of records it was observed that 35,946 professional DL's were issued to the applicants who were not holding licence to drive light motor vehicles resulted in loss of Govt. revenue of Rs. 75.49 lakh.

5. Issue of Tax Token.

Under the provision of Section II and 12 of BMVT Act 1994 the taxing officer shall grant a receipt and tax token in prescribed form to every person who pays prescribed tax for the vehicle.

During Scrutiny of records it was observed that DTO issued tax token without realizing outstanding taxes in contravention on of the Act resulted in Short realization of tax of Rs-21.94 lakh.

6. Delivery of vehicles without temporary registration.

As per CMV Rule 42 of 1989 no holder of a trade certificate shall deliver a motor vehicle to purchases without registration temporary or permanent.

During Scrutiny of records it was observed that holders of trade certificates delivered 8947 vehicles to purchaser without allocating temporary registration marks resulted in Loss of Rs. 8.31 lakh.

Chapter 16

Some important executive instructions

1. As per executive instruction issued vide letter No 1231 dated 03.11-1990 the Taxing Officer is required to issue demand notices in those cases where the tax and penalty have not been paid and further initiating certificate proceedings for recovery of the dues as arrears of land revenue.
2. Instruction issued by STCs letter No 7876 dated 15.07.91 and 7577 dated 17.09.1996 where a motor vehicles belonging to other state is intended to be kept in the state for a period exceeding 12 month, the owner of vehicle on furnishing a declaration to that effect is to submit an application accompanied by NOC from previous RA, CF by competent authority for assignment of new registration mark, DTO shall assign new registration mark after verification and shall inter the details in register of motor vehicle name of previous RA, name and designation who inspected the vehicle and return the RC.
3. As per instruction issued by the Govt. of Bihar Department of Transport under citizens right policy vide letter No 12 dated 03.01.2001 driving licence will be issued within 3 days after passing the competency test of drive.
4. As per executive instruction issued by the STC Bihar Patna vide No 3844 dated 19.09.2002 to all DTO's fee and Tax collected by authorized bank during a month is required to be remitted through treasury challan under head 0041 Taxes on Motor Vehicle latest by the first week of the following month and amount collected in the month of March to be transferred by the 31st March positively so that all the sum collected in a financial year stand transferred to Govt. account within the same financial year STC instructed all DTO vide LH 3844 dated 14.09.2002, 4394 dated 10.10.2002 , 388 dated 01.03.2003 and 1292 dated 21.04.2006 to ensure timely deposit of revenue to Govt. Account
5. As per instruction issued by the STC Bihar Patna vide LN 3072 dated 13.04.94 the MVI are prohibited from granting/renewing the CF to those transport vehicles against which tax has not been paid.
6. Executive instructions of the STC Bihar Patna issued from time to time, the latest being issued vide LN 5 CMT-1-130/95/9577 dated 17.09.96 the vehicle owner shall attach current tax token in respect of transport vehicle and one time tax token in respect of personalised vehicle with their application along with prescribed fee and other documents for transfer of ownership, for issue of duplicate registration certificate, no objection certificate etc to avoid tax evasion.
7. The Govt. of Bihar vide notification no GSR-4 dated 13.06.2003 revised the rate of choice in each case who applied for out of sequence registration number, the notification also prescribed the amount of additional fee ranging between Rs. 5000/- and 25,000/- for special registration number specified there in.
8. As per instruction issued by the STC vide LN3109 dated 20.12.90 surrender of vehicle is to be initially accepted for whom the up-to-date tax of vehicle was paid.
9. In order to ensure effective control over the collection and timely realization of taxes from the owners of the motor vehicle, the demand collection and Balance register is

required to maintain in each, DTO as per instruction by the STC vide LNO 1231 dated 03.11.90.

10. As per STC Bihar, Patna vide LN. 2/Tax -30/2000, Transport 4118 dated 15.09.2000 all the DTOs are directed to realize road tax and additional motor vehicles tax in respect of school Bus as per seating capacity of such bus fixed at the time of registration or recording of present address.
11. As per STC LN 4284 dated 20.09.2007 all the manufactures/dealers who trade certificate are issued required to pay trade tax within 15 days when the motor vehicle comes into his possession.
12. As per STC LN 2070 dated 26.04.2010 a Green Tax at the rate of ten percent of tax payable including additional tax shall be payable by every owner of a registered transport vehicle more that 12 years old except three wheelers tractors and trailers.

Chapter 17

Check list

Sl. No	Name of the auditee unit and Department	Registers/Documents/files maintained	Significance of the registers includes specific data captured in them	Cross referencing of data across such registers	Audit checks applied
1	District Transport Officer	<ul style="list-style-type: none"> i. Registers of learner's licence ii. Registers of Driving licence iii. Register of conductors' licence iv. Guard files of vouchers in respect of learner's licence/Driving licence <p style="text-align: center;">Section 8, 9, 15 and 29 of MV Act 1988</p>	<ul style="list-style-type: none"> i. Name of person ii. Permanent address iii. Date of Birth iv. Period of validity v. Pay in slip No and Date vi. Photo of the person concerned vii. Medical certificate viii. Learner's licence ix. Driving licence No and years 	Guard files of vouchers compared with the licence register, pay-in-slip No and date should be checked with the Bank Scroll/Computer Cash Book to ensure whether the fee deposited has been correctly and properly accounted for.	<ul style="list-style-type: none"> i. It should be ascertained that the validity of learner's licence does not exceed six months ii. Learner's licence is issued for the class of vehicle for which specially applied for iii. The correct fee has been paid iv. It should be ascertained whether the applicant has paid the fee for the test of competence to drive before the conduct of test of competence. v. The validity of learner's licence is valid on the date of test vi. If the applicant has failed in the test fresh fee has been realized. vii. Whether the correct fee for issue of licence has been realized viii. Whether the medical certificate and photographs has been obtained. ix. Whether the specified fee for renewal of DL and conductor's licence has been realized, before the renewal is done
2	District Transport	Registration Register	Vehicle No, Name and address of	Guard files of vouchers	<ul style="list-style-type: none"> i. Whether the adequate fee of registration has

	Officer	<p>Register of application for transfer of ownership</p> <p>Register of motor vehicles temporarily registered</p> <p>Register of recording of present address</p> <p>Guard files of vouchers</p> <p>Section 41,43,47 and 50 of MV Act 1988</p>	<p>vehicle owner, Type, Model</p> <p>RLW/SC, Insurance</p> <p>No. Engine No, chassis</p> <p>No. NOC No, if the vehicle migrated</p> <p>Name of agency from where the vehicle purchased, PAN No. Pay-in-slip No and date.</p>	<p>compared with the register and challan no. and date with pay-in-slip. All the entries should be compared with register and guard files of vouchers.</p>	<p>been paid.</p> <p>ii. The seating capacity of public service vehicles and minibuses had been fixed as wheel base.</p> <p>iii. Whether the details of vehicles furnished in sale letter or Form F agree with the entries made in Form E</p> <p>iv. Whether the extra fee for assignment of preferred number has been fixed.</p> <p>v. Whether the adequate fee for transfer of ownership has been realized.</p> <p>vi. Whether the prescribed fee for temporary registration has been paid</p> <p>vii. Whether the OTT in respect of personalized vehicles for the whole life of the vehicle</p> <p>viii. Whether RLW and un laden weight of motor vehicle has been fixed as per wheel base.</p> <p>ix. Whether all the column properly filled.</p>
3	District Transport Officer	<p>Trade Tax Register</p> <p>Trade Tax files and returns</p> <p>Section 6 of BMVT Act 1994</p>	<p>Name of Agency</p> <p>TC No and date</p> <p>No of vehicle possessed and sold</p> <p>Trade Tax paid</p> <p>pay-in-slip No. and date</p>	<p>Pay-in-slip should be checked with Bank Scroll computer cash book</p>	<p>Whether Trade Tax has been paid as per adequate fee</p> <p>Whether Trade certificate as been renewed</p>
4	District Transport Officer	<p>Surrender Register</p> <p>surrender files</p> <p>Exemption Register</p> <p>Section 17 and 19 of BMVT Act 1994</p>	<p>Vehicle No. model</p> <p>Type, RLW/SC</p> <p>name of owner's last Tax paid period of surrender place of parking place, affidavit, Insurance certificate, original owner Book</p>	<p>Taxation Register</p> <p>fitness fee Register should be cross verified with the surrender register</p>	<p>Whether the undertaken has been given whether the tax paid</p> <p>Whether parking place has been given.</p> <p>Whether MVD Report has been received.</p>

			original should be kept in surrender files.		Whether the original owner Book has been submitted Whether exemption petition sent to STC for exemption to taxes.
5	District Transport Officer	Taxation Register tax token Section 9,11 and 19 of BMVT Act 1994	Vehicle No. Name of the vehicle owner Model Type RLW/SC Tax position Bank Scroll No/Challan No Amount Date Period for which Tax paid Tax Token No.	Taxation Register with tax token Tax token with Bank Scroll/Computer Cash Book	i. Whether tax has been correctly assessed and realized ii. If the tax has been paid after the prescribed limit, whether adequate penalty has been realized. iii. Whether the tax token has been issued only for the period for which the tax has been paid. iv. Whether taxation register is posted up-to-date v. Whether the notices has been issued to vehicle owners's vi. Whether the all the columns of taxation register has properly filled vii. If the arrears of tax have not been paid whether recovery certificate has been issued.
6	District Transport Officer	Demand collection and Balance Register Rule 23 (2) of BMVT Rule 1994	Registration No. Type, Name of owner, Rate of Tax, Arrears	Demand, collection and Balance Register compared with Taxation Register	Whether the Register has been maintained in Form N
7	District Transport Officer	Register of issue of NOC Register Section 48 of BMV Act 1988	Vehicle No. NOC No. letter No. and date to whom NOC issued	Registration Register with NOC Register	Whether up-to-date tax has been paid before issue of NOC

8	MVI	<p>Certificate of fitness Register</p> <p>Accident Report</p> <p>Section 56 of MV Act 1988</p>	<p>Name of vehicle owner, Last tax paid type RLW/S model</p>	<p>Certificate of fitness Register and Accident Report should be cross verified with taxation register</p>	<p>Whether the adequate fee, keeping in view the model of the vehicle has been paid</p> <p>Whether the certificate of fitness, granted renewed conforms to maximum/minimum periods</p> <p>Whether up-to-date tax has been on the date of issue of fitness.</p>
9	Regional Transport Authority	<p>Register of application for stage carriage permits</p> <p>Register of time schedules</p> <p>Register of sketches of Bas Route</p> <p>Register of stage carriage (route wise)</p> <p>Register of stage carriage (Operator wise)</p> <p>Register of applications for contract carriage permits</p> <p>Register of private carriers permits</p> <p>Register of application for temporary permits</p> <p>Register of application for special permits</p> <p>Register of National permits</p> <p>concerned files in respect of TP/PP/NP/SP</p> <p>B.D Dispatch files section</p> <p>72,74,79,87,of MV Act 1988</p>	<p>Permits No.</p> <p>Vehicle No.</p> <p>Owner Name</p> <p>Type , Mode,</p> <p>Route for which permits granted</p> <p>Amounts of surcharge paid</p> <p>Kilometers</p> <p>Amounts of fee paid</p> <p>Pay-in-slip</p> <p>No and date</p>	<p>Concerned files in respect TP/HP/PP/SP should be cross verified with the concerned Register pay-in-slip No and date should be checked with Bank Scroll to ensure that the fees deposited has been correctly and properly accounted for</p>	<p>Fees leviable have been correctly charged proper records have been kept for crediting to Govt. account</p> <p>The amount shown in the pay-in-slip should be checked with Bank scroll</p> <p>Application from the operators have been submitted in proper forms whether composite fees and authorize state fees of HP paid every years</p> <p>Permits have been issued only to those applicants whose application have been accepted and considered</p> <p>Whether the permits to ply it in a particular or route existed and whether this route permits is issued by the concerned RTA</p> <p>Whether the prescribed fee for temporary permit has been paid and validity of the permits does not exceed the maximum limits of four months</p> <p>Validity of permanent permits does not exceed five years</p> <p>Whether all Bank Drafts received should be sent to concerned state timely</p>
10	STC	<p>Files in respect of exemption cases</p> <p>National permits</p>	<p>Permit No</p> <p>Name of vehicle owner</p> <p>Type, Model</p>	<p>Concerned files in respect of permits should be cross verified with the</p>	<p>Whether the statements from other states regarding the number and model of their vehicle paying in this state</p>

		<p>register</p> <p>Concerned files in respect of national permits</p> <p>Register of tourist permits</p> <p>Bank Draft register</p> <p>Section 103 and 104 of BMVT Act 1988</p>	<p>Route for which permits granted</p> <p>Amounts of fee paid</p> <p>Pay-in-slip No and date</p> <p>BD No and date</p> <p>Name of state from where BD received</p>	<p>register pay-in-slip No and date should be verified with Bank Scroll</p>	<p>duration of their stay in this state, exact quantum of motor vehicles Taxes payable to this state etc are received at the STC at regular intervals and proper records of the receipt of such statements are kept</p> <p>Whether all BD received are duly entered in the receipt register for Bank Draft and whether they are promptly remitted to the SB and credited to Govt. accounts</p> <p>Whether the taxes are realized by the transport authorities of the other states from their vehicles to be paid to this state have been realized at the correct rates.</p>
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Audit Design Matrix for compliance Audit of Transport Department

Sl.No.	Audit objectives/Sub objectives	Audit Questions on selected matters	Audit Criteria	Data collection and analysis method	Audit evidence
1	The provision of Act and Rules made their under notification issued from time to time for assessment, levy and collection of taxes, fees and fines were being implemented efficiently	<ol style="list-style-type: none"> 1. The provision on levy of tax on stage carriage was sufficient. 2. Executive instruction support to existing Act/Rules 	<ol style="list-style-type: none"> 1. The Motor Vehicle Act 1988 2. The Central Motor Vehicles Rules 1989 3. The Bihar Motor Vehicle Taxation Act 1994 4. The Bihar Motor Vehicle Taxation Rules 1994 5. The Bihar Motor Vehicles Rules 1992 	<ol style="list-style-type: none"> 1. Data in the soft copies has been obtained from transport department. 	<ol style="list-style-type: none"> 1. Soft copy of data 2. Hard copy/ authenticated copy obtained from field offices. 3. Notifications/ Executive order issued by transport department.
2	Whether registration of transport and non transport vehicles has been done as per existing Act/Rules.	<ol style="list-style-type: none"> 1. The fees and taxes has been imposed as per existing Act/Rules 2. The One Time Tax has imposed on accordance of the provisions 	<ol style="list-style-type: none"> 6. Notifications and Executive Orders and Departmental instructions issued by the department from time to time. 7. Bihar Financial Rules 		
3	Whether existing rules and notifications were adequate to realize the government revenue.	<ol style="list-style-type: none"> 1. The tax has been imposed as per existing Act/Rules 			
4	Whether fees and taxes has been levied	<ol style="list-style-type: none"> 1. The fees and taxes has been imposed 			

	and collected as per existing Act/Rules.	as per existing Act/Rules 2. The penalty of delayed payment of One Time Tax has been levied in accordance of the provisions.			
5.	Whether fines on offending vehicles has been imposed as per existing Act/Rules	1. Correct amount of fine has been imposed on vehicles violated the provisions of the Act/Rules.			
6.	Whether internal control mechanism has been existed to prevent leakage of revenue.	1. Internal Audit of Transport Department was carried by the Finance Department. Further the department has requisited for internal audit.			
7.	Whether collected amount was remitted into the respective head of Govt. Account.	1. The collected amount has been remitted into respective govt. account.			

Annexure –I

Fee leviable under the CMV Rules 1989, MV Act 1988 and BMV Rules 1992

The fees for the grant of renewal or variation of condition of a permit other than temporary permit for 5 years shall be in respect of as (Rule 74 of BMV Rules 1992)

Sl. NO.	Class of vehicle	Rate
1	Particular stage carriages	2,000/-
2	Service of stage carriages	2,000/-
3	Contract carriage(Casual or particular) other than motor cab for one region	1,000/-
4	Contract carriage (Casual or particular) other than motor cab for two regions	1,200/-
5	Contract carriage (Casual or particular) other than motor cab for more than two regions	2,000/-
6	Contract carriage (Casual or particular) for cab (car) with meter for one region	1,000/-
7	Contract carriage (Casual or particular) for motor cab (car) with meter to two regions	1,200/-
8	Contract carriage (Casual or particular) for motor cab (car) with meter for more than two regions	2,000/-
9	Contract carriage (Casual or particular) for motor cab (car) without meter for one region or more	5,000/-
10	Contract carriage (Casual or particular) for motor cab (car) with special taxi permit for one region or more	6,000/-
11	Contract carriage (Casual or particular) for motor cab (other than car) for one regions with or without meter.	1,000/-
12	Contract carriage (Casual or particular) for motor cab (other than car) for two region with or without meter	1,200/-
13	Contract carriage (Casual or particular) for motor cab (other than car) for more than two regions with or without meter	1,200/-
14	Private carrier	1,000/-
15	Public carrier for two	1,000/-
16	Public carrier for two regions	1,200/-
17	Public carrier for more than two regions	2,000/-
18	Private motor cars adapted to carry more than nine passengers excluding the driver	500/-

19 (a)	The application for grant or renewal or variation of condition of permit shall be accompanied by a fee prescribed below :- <ol style="list-style-type: none"> 1. Private stage carriage 2. Service of stage carriage 3. Contract carriage (Casual or particular) 4. Private carrier permit 5. Public carrier permit 6. Private motor car (Seating capacity more than nine excluding driver end conductor for hire or reward) 	100/- 100/- 50/- 50/- 50/- 50/-
(b)	The fees for the grant or renewal or counter signature of a permit other than a temporary permit shall be <ol style="list-style-type: none"> 1. For route or area or areas in one region in the state 2. For route or routes or area or areas in this state in respect of permits issued by other state 3. For route or routes or area or areas in more than one region in the state 	500/- 1,000/- 800/-
(c)	The fee for the temporary permit for inter regional or inter state (Separately for each purpose) shall be <ol style="list-style-type: none"> 1. For seven days or part there of 2. For four months (other than (Auto Rickshaw) 3. For four months (Auto Rickshaw) 	50/- 240/- 45/-
(d)	The fee for counter signature of permanent permit <ol style="list-style-type: none"> i. If valid for route or routes or area or areas in the state ii. For route or routes or area or areas in this state in respect of permits issued by other state 	250/- 500/-
(e)	The fee for the replacement of a vehicle covered by a permit holder shall be	200/-
(f)	The fees in respect of an application for approval of a tax meter shall be	200/-
(g)	The fee for the transfer of a permit shall be	500/-
(h)	The fee for the issue of a duplicate permit or a duplicate part of a permit in place of permit or part of a permit lost or destroyed part A or Part B or authorization or any part of the permit shall be	100/-
20 (a)	Issue of learner's licence	70/-
	Addition of another class of motor vehicle in learners licence	110/-
	Renewal of learner's licence	30/-
21	Issue of Driving licence (Smart Card)	440/-
22	For test of competence to drive	200/-
23	Renewal of driving licence	50/-
24	Examination of motor vehicle and certificate of fitness	

(a)	Motor Cycle	100/-
(b)	Light Motor Vehicle	200/-
(c)	Medium Goods/Passenger Motor Vehicle	300/-
(d)	Heavy Goods/Passenger Motor Vehicle	500/-
25	Registration of	
(a)	Motor Cycle	60/-
(b)	Light Motor Vehicle	200/-
(c)	Medium Goods Vehicle	400/-
(d)	Medium Passenger Vehicle	400/-
(e)	Heavy Goods Vehicle	600/-

Annexure –II

Schedule-I

Part-A

Rate chart of one Time Tax for personal vehicles

Subsection (1) of section 7 of BMVT Act 1994

3% of the cost of the vehicle excluding sales tax or the following rate of tax whichever is higher shall be levied as one time tax.

Sl. No.	Stage of registration	Motor Cycle not exceeding 50 Kgs weight unladen weight	Motor Cycle exceeding 50Kgs but not more than 100Kgs	Motor Cycle exceeding 100 Kgs unladen weight	Motor cars with seating capacity of more than 3 persons but was than 5 persons
1	Up-to one years of age at the time of registration or first registration	900	1200	1500	3750
2	If the motor vehicles is already registered and its age from the first registration is				
	(a) More than one year but not more than two year	840	1120	1400	3500
	(b) More than two years but not more than 3 years	780	1040	1300	3250
	(c) More than 3 years but not more than 4 years	720	960	1200	3000
	(d) More than 4 years but not more than 5 years	660	880	1100	2750
	(e) More than 5 years but not more than 6 years	600	800	1000	2500
	(f) More than 6 years but not more than 7 years	540	720	900	2250
	(g) More than 7 years but not more than 8 years	480	640	800	2000
	(h) More than 8 years but not more than 9 years	420	560	700	1750
	(i) More than 9 years but not more than 10 years	360	480	600	1500
	(j) More than 10 years but not more than 11 years	300	400	500	1250
	(k) More than 11 years but not more than 12	240	320	400	1000
		180	240	300	750

	years	120	160	200	500
(l)	More than 12 years but not more than 13 years	60	80	100	250
(m)	More than 13 years but not more than 14 years				
(n)	More than 14 years				

Part C

Rate of Motor Vehicle Tax (Re effective from 19.4.06)

Subsection (3) of Section 7 of BMVT Act 1994

Sl. NO.	Class of vehicle	Annual Rate of Tax on Motor Vehicle
1	Carriage for in valid person	Rs. 17.50
2	Goods carriages excluding trailers	
	(a) Up-to-date 500 Kgs registered laden weight	Rs. 298.50
	(b) Exceeding 500 Kgs but not exceeding 2,000Kgs of RLW	Rs. 298.50 +Rs. 3,400/- for every additional 250Kgs or part there of above 500Kgs
	(c) Exceeding 2,000 Kgs but not exceeding 4,000Kgs of RLW	Rs. 502.50 +Rs. 42.00 for every additional 250Kgs or part there of above 2000Kgs
	(d) Exceeding 4000Kgs but not exceeding 8,000Kgs of RLW	Rs. 838.50 +Rs. 51.50 for every additional 250Kgs or part thereof above 4000Kgs
	(e) Exceeding 8000Kgs RLW	Rs. 1662.50 + Rs. 136.50 for every additional 250Kgs or part there of above 8000Kgs
3	Motor cabs and Minnibus	
	(a) Seating not more than 4 person/(exclusive of the driver)	
	i. Three wheelers	Rs. 352/-
	ii. Four wheelers	528/-
	(b) Seating capacity more than 4 persons	Rs. 616.00 for five person plus Rs. 105.50 for every additional person beyond 5 person
4	Transport vehicles other than goods carriages, motor cabs and maxi cabs exclusive of the driver and conductor	
	(a) Seating capacity not less than 13 person and not more than 26 person	Rs. 1583.50 for 13 persons plus 105.50 for every

	<p>(b) Seating capacity not less than 27 persons and not more than 32 persons</p> <p>(c) Seating capacity 33 person or more</p>	<p>additional persons beyond 5 persons</p> <p>Rs. 3,036/- for 27 persons plus 79.00 for every addition persons beyond 27 persons up to 32 persons</p> <p>Rs. 3,485/- for 33 persons plus Rs. 53.00 for every additional person beyond 33 persons</p>
5	Tractors	Rs 100
6	<p>Trailers</p> <p>(a) Upto 500 kgs registered laden weight</p> <p>(b) Exceeding 500 kgs but not exceeding 2,000 kgs of registered laden weight</p> <p>(c) Exceeding 2,000 kgs but not exceeding 4,000 kgs of registered laden weight</p> <p>(d) Exceeding 4,000 kgs but not exceeding 8,000 kgs of registered laden weight</p> <p>(e) Exceeding 8,000 kgs registered laden weight</p>	<p>Rs 253</p> <p>Rs 253+Rs29.00 for every additional 250 kgs or part thereof above 500 kgs</p> <p>Rs 432+ Rs 40 for every additional 250 kgs or part thereof above 2,000 kgs</p> <p>Rs 760+49.50 for every additional 250 kgs or part thereof above 4,000 kgs</p> <p>Rs 1568+Rs 120 for every additional 250 kgs or part thereof above 8,000 kgs</p>
7	<p>Motor vehicles other than those liable to pay tax under the forgoing provisions of this schedule</p> <p>(a) Upto 500 Kgs of RLW</p> <p>(b) Exceeding 500 Kgs but not exceeding 2,000Kgs of RLW</p> <p>(c) Exceeding 2,000Kgs but not exceeding 4,000Kgs of RLW</p> <p>(d) Exceeding 4,000Kgs but not exceeding 8,000Kgs of RLW</p> <p>(e) Exceeding 8,000Kgs RLW</p>	<p>Rs. 120/-</p> <p>Rs. 240/-</p> <p>Rs. 480/-</p> <p>Rs. 900/-</p> <p>Rs. 960.00 for 8,000Kgs+120.00 for every additional 1,000Kgs or part thereof</p>

SCHEDULE II

[Sub Section (2) of Section 5]

Additional Motor Vehicle Tax on Transport Vehicles (Re effective w.e.f. 19.4.06)

Serial no	Class of vehicles	Annual rate of Additional Motor Vehicle Tax
1	Goods carriage excluding trailers	
	(a) upto 500 kgs registered laden weight	Rs 310
	(b) exceeding 500 kgs registered laden weight	Rs 310+Rs232.50 for every additional 500 kgs or part thereof above 500 kgs <i>Rebate</i> -A rebate of twenty five per cent of the additional motor vehicle tax will be allowed to vehicles of more than five years old but not more than ten years old and a rebate of thirty per cent of the additional motor vehicle tax will be allowed to vehicles of more than ten years old.
2	Motor cabs (with seating capacity up to six persons exclusive of the driver)	
	(a) Three wheelers (auto rickshaws and tempos)	Rs 640
	(c) Four wheelers	Rs 1600
3	Transport vehicles excluding goods carriage and motor cabs	
	(a) With seating capacity more than 6 but not exceeding 15 persons exclusive of the driver	Rs 240 for every seat
	(b) With seating capacity more than 15 persons but not exceeding 32 persons exclusive of driver and conductor	Rs 320 per seat
	(c) With seating capacity exceeding 32 persons exclusive of driver and conductor	Rs 416 per seat <i>Rebate</i> -A rebate of 10 per cent of the additional motor vehicle tax will be allowed to contract carriage or stage carriage of more than 5 years old but not more than 10 years old and a rebate of 15 per cent of the additional motor vehicle tax will be allowed to such vehicles of more than ten years old.
4	Trailer-	
	(a) Upto 5,000 kgs registered laden weight	Rs 1440
	(b) Exceeding 5,000 kgs registered laden weight	Rs 1,440 + Rs 160 for every additional 1,000 kgs and part thereof above 5,000 kgs

Amendment in Bihar Motor Vehicles Taxation Act. 1994 vide Bihar Finance Act 2010 published on 9.4.10

5. Amendment of Section 5 of Bihar Motor Vehicle Taxation Act. 1994 (Bihar Act. 8 of 1994)

(i) After Section 5 (3) a new sub section [4] shall be inserted in the following way namely

“(4) A rebate of fifty percent of total tax payable, including additional tax, shall be allowed on all motor vehicles which fall under the definition of Battery operated vehicle as defined in the central motor vehicles Rule 1989”

(ii) After Section 5(4) a new sub- Section (5) shall be inserted in the following way namely.

“(5) A rebate of fifty of total tax payable including Additional tax, shall be allowed on such stage carriages not more than one year old from the date of first registration at the time of applying for the rebate, with seating capacity not less than 13 persons and plying on routes within the limit of municipal corporation as notified by the Government of Bihar.”

Provided that the rebate shall not be available for such vehicle more than ten years old from the date of first registration”

(iii) After section (5) a new sub-section (6) shall be inserted in the following way namely

6 A “Green tax” at the rate of ten percent of tax payable, including Additional Tax shall be payable by every owner of a registered transport vehicle more than 12 years old except on three wheelers, tractors and trailers.”

6. Amendment of Section 7 of Bihar Motor Vehicles Taxation Act 1994 (Bihar Act 8 of 1994):- After Section 7(7) a new sub section (8) shall be inserted in the following way namely.

(8) (a) Onetime tax for the life time of the vehicle shall be levied on tractors used or kept for use for other than agricultural purpose at the rate of one per cent of the cost of the vehicle excluding Value Added Tax.

Provided onetime tax payable by tractors already registered shall be calculated after deducting the tax amount already paid.

(b) A onetime tax of Rs 4,000 shall be payable by all trailers up to 3,000 kgs registered laden weight and Rs 6,000 shall be payable by all trailers more than 3,000 kgs registered laden weight used or kept for use along with tractors for other than agricultural purpose.

Provided onetime tax payable by trailers already registered shall be calculated after deducting the tax amount already paid.

7. Amendment to Section 10 of Bihar Motor Vehicles Taxation Act, 1994

In Section 10 of Bihar Motor Vehicles Taxation Act, 1994 5% shall be substituted by 10%

8. Amendment of Schedule I of Bihar Motor Vehicles Taxation Act,1994

The following shall substitute serial no.(3)(a)(i), a new serial number 3(c) shall be inserted after serial number 3(b), and serial no.5 shall be deleted

Schedule-I

Part-C

[See sub section (3) of section 7]

3. Motor cabs and omnibuses-

(a) Seating not more than 4 persons (excluding the driver)-

(i) Three wheelers- (a) A one -time tax of Rs. 5000.00 on all three wheelers up to one year of age at the time of registration for a period of 10 years from the date of first registration in the State.

Provided one-time tax payable by three wheelers already registered shall be calculated after deducting the tax amount already paid.

Provided further that no one time tax shall be payable if the Vehicle has already paid more than Rs.5000.00 as taxes.

(b) A one- time tax of Rs.5000.00 for a period of five years on three wheelers which are more than ten years old.

Provided onetime tax payable by such three wheelers shall be calculated after deducting the tax amount already paid after the ten year period.

(c) Three wheelers with seating up to 7 persons (excluding the driver)-

(a) A one – time tax of Rs. 7,500.00 on all three wheelers up to one year of age at the time of registration for a period of 10 year from the date of first registration. Provided onetime tax payable by three wheelers already registered shall be calculated after deducting the tax amount already paid.

Provided that no onetime tax shall be payable if the vehicle has already paid more than Rs. 7500.00 as taxes.

(b) A one –time tax Rs. 7500.00 for a period of five years on three wheelers which are more than ten years old.

Provided one-time tax payable by such three wheeler shall be calculated after deducting the tax amount already paid after ten year period.

5 Tractors deleted

9 Amendment of Schedule II of Bihar Motor Vehicles Taxation Act, 1994-

The following parts of Schedule Ii shall be deleted from Bihar Motor Vehicles Act, 1994

Serial no

1 , 3 Rebate Deleted

2(a) Deleted

Amendment in Bihar Motor Vehicles Taxation Act 1994 vide Bihar Finance Act 2011 published on 1.4.11

2.Repeal of the proviso to sub-section 3 of section 5 of the Bihar Motor Vehicles Taxation Act,1994- the following proviso to sub section 3 of section-5 of the said Act is hereby repealed:-

Provided that no such increase shall or during any year exceed fifty per cent of the rate of taxes prescribed in the Schedule.

3.Substitution of the Part A and Part B of the Schedule I of the Bihar Motor Vehicles Taxation Act,1994- Part A and Part B of the Schedule I of the Act shall be substituted by the following:-

**Schedule-I
Part-A**

**Rate chart of one- time tax for Personnel Vehicles
(See-Sub-section (1) of Section-7)**

Clause	Sl. No.	Stages of Registration	Class of Motor Vehicles	
			Motor Cycles	Motorcars and Omnibuses up to seating capacity of 12 used for personal use
1	2	3	4	5
A		Up to one year of age at the time of registration or first registration	One time tax at the rate of 5% of cost of vehicles excluding VAT	One time tax at the rate of 5% of cost of vehicles excluding VAT
B		If the Motor vehicles is already registered and its age from the first registration is	Percentage of one- time tax levied under Column (4)	Percentage of one- time tax levied under Column (5)
	1	More than one year but not more than two years	95%	95%
	2	More than two year but not more than three years	90%	90%
	3	More than three year but not more than four years	85%	85%
	4	More than four year but not more than five years	80%	80%
	5	More than five year but not more than six years	75%	75%
	6	More than six year but not more than seven years	70%	70%
	7	More than seven year but not more than eight years	65%	65%
	8	More than eight year but not more than nine years	60%	60%
	9	More than nine year but not more than ten years	55%	55%
	10	More than ten year but not more than eleven years	50%	50%
	11	More than eleven year but not more than twelve years	45%	45%
	12	More than twelve year but not more than thirteen years	40%	40%
	13	More than thirteen year but not more than fourteen years	35%	35%
	14	More than fourteen year but not more than	30%	30%

		fifteen years		
	15	More than fifteen years	25%	25%

SCHEDULE I

Part B

Chart indicating the rate of refund for personnel vehicles

{See Sub-section (2) of Section-7}

Sl. no.	Scale of refund	Class of Motor Vehicles	
		Motor cycles	Motor cars and omnibuses upto seating capacity of 12 used for personal use
1	2	3	4
	If after registration, cancellation of registration of the vehicle or its exit from the state takes place-	Refund of the tax paid as a percentage of one time tax levied under Schedule I Part A	Refund of the tax paid as a percentage of one time tax levied under Schedule I Part A
1	Within one year	95%	95%
	After one year but within two years	90%	90%
	After two year but within three years	85%	85%
	After three year but within four years	80%	80%
	After four year but within five years	75%	75%
	After five year but within six years	70%	70%
	After six year but within seven years	65%	65%
	After seven year but within eight years	60%	60%
	After eight year but within nine years	55%	55%
	After nine year but within ten years	50%	50%
	After ten year but within eleven years	45%	45%
	After eleven year but within twelve years	40%	40%
	After twelve year but within thirteen years	35%	35%
	After thirteen year but within fourteen years	30%	30%
	After fourteen year	Nil	nil

4.Substitution of the sub serial no.(a),(b),(c),(d) and (e) of serial no.-2 of Part-C of Schedule-I of the Bihar Motor Vehicles Taxation Act, 1994-The Sub serial (a),(b),(c),(d) and (e) of the serial no.-2 of Part-C of Schedule I shall be substituted by the following respectively

1(a) Upto 1000 Kgs registered laden weight capacity	<p>(i) One-time tax of Rs. 7700/- at the time of registration in the State for a period of ten years from the date of first registration shall be levied for goods vehicles upto 1000 kg weight capacity. Provided that one-time tax payable by such vehicles already registered shall be calculated after deducting the tax amount already paid before ten years. Provided further that no one-time tax shall be payable if the vehicle has already paid more than RS 7700/- as taxes.</p> <p>(ii) For goods vehicles more than ten years old a one-time tax of Rs. 7700/- for a period of every five years thereafter, shall be levied; Provided that one-time tax payable by such vehicles shall be calculated after deduction the tax amount already paid after the ten years period or fifteen years period as applicable. Provided further that no one-time tax shall be payable if the vehicle has already paid more than Rs. 7700/- as taxes.</p>
(b) Exceeding 1000 Kgs but not exceeding 3000 Kgs of registered laden weight capacity	<p>(i) One-time tax of Rs.5500/- per ton or part thereof at the time of registration for a period of ten years from the date of first registration shall be levied on goods vehicles registered upto 1001 to 3000 kg weight capacity. Provided that one-time tax payable by such vehicles already registered shall be calculated after deducting the tax amount already paid before ten years. Provided further that no one-time tax shall be payable if the vehicle has already paid more than Rs. 5500/- per ton or part thereof as taxes.</p> <p>(ii) For vehicles more than ten years old a one-time tax of Rs. 5500/- per ton or part thereof for a period of every five years thereafter shall be levied; Provided that one-time tax payable by such vehicles shall be calculated after deducting the tax amount already paid after the ten years period or fifteen years period as applicable; Provided further that no one-time tax shall be payable if the vehicles has already paid more than Rs. 5500/- per ton or part thereof as taxes.</p>
(c) Exceeding 3000 kgs but not exceeding 16,000 kgs of registered laden weight capacity.	Rs. 700/- per ton or part thereof
(d) Exceeding 16000 kgs but not exceeding 24,000 kgs of registered laden weight capacity	Rs 600/- per ton or part there of
(e) Exceeding 24,000 kgs of registered laden weight capacity	RS 500/- per ton or part thereof

Amendment in Bihar Motor Vehicle Taxation Act, 1994 vide Bihar Gazette (extra ordinary), 31st March 2012

13. Substitution of the Part A of the Bihar Motor Vehicle Taxation Act, 1994-Part A of Schedule-I of the Act shall be substituted by the following:

Schedule-I

Part-A

Rate chart of one- time tax for Personnel Vehicles

(See-Sub-section (1) of Section-7)

Clause	Sl. No.	Stages of Registration	Class of Motor Vehicles	
			Motor Cycles	Motorcars and Omnibuses up to seating capacity of 12 used for personal use
1	2	3	4	5
A		Up to one year of age at the time of registration or first registration	One time tax at the rate of 6% of cost of vehicles excluding VAT	One time tax at the rate of 6% of cost of vehicles excluding VAT
B		If the Motor vehicles is already registered and its age from the first registration is	Percentage of one- time tax levied under Column (4)	Percentage of one- time tax levied under Column (5)
	1	More than one year but not more than two years	95%	95%
	2	More than two year but not more than three years	90%	90%
	3	More than three year but not more than four years	85%	85%
	4	More than four year but not more than five years	80%	80%
	5	More than five year but not more than six years	75%	75%
	6	More than six year but not more than seven years	70%	70%
	7	More than seven year but not more than eight years	65%	65%
	8	More than eight year but not more than nine years	60%	60%
	9	More than nine year but not more than ten years	55%	55%
	10	More than ten year but not more than eleven years	50%	50%
	11	More than eleven year but not more than twelve years	45%	45%
	12	More than twelve year but not more than thirteen years	40%	40%
	13	More than thirteen year but not more than fourteen years	35%	35%
	14	More than fourteen year but not more than fifteen years	30%	30%
	15	More than fifteen years	25%	25%

14. Substitution of the Schedule-III of the Bihar Motor Vehicles Taxation Act,1994Schedule-III of the Act shall be substituted by the following:

Schedule-III

(See Section 6)

Rates of tax to be paid by dealer or manufacturer

Description of vehicles in possession under a manufacturer or dealer	Annual tax for per vehicle under a manufacturer or dealer
	Amount Rs
1.Motor cycles	150.00
2.Chasis of heavy motor vehicles	250.00
3.Others vehicles	200.00

Amendment in Bihar Motor Vehicles Taxation Act, 1994 vide Bihar Finance Act, 2013

4.Amendment of Section-5 of Bihar Motor Vehicles Taxation Act,1994-In the said Act a new sub section-(7) shall be inserted after sub section (6) of Section-5 namely-

(7) if a new vehicle three wheeler/taxis/motor cab/maxi cab is being registered in the name of a female as commercial vehicle and she possessed a valid transport driving licence with a purpose to operate/ply either herself or by any other female driver having valid transport driving licence exclusively, then the said vehicle will be given 100% exemption in road tax.

In case of violation of above provision, the said vehicle will be charged admissible onetime tax for such vehicle and penalty of equivalent amount.

5. Amendment in Section 7 of the Bihar Motor Vehicle Taxation Act, 1994-Proviso of sub section (5) of Section 7 of the Bihar Motor Vehicle Taxation Act 1994 shall be deleted.

6.Amendment of Section 7 of Bihar Motor Vehicle Taxation Act,1994-sub section (8) of Section 7 of the Bihar Motor Vehicle Taxation Act 1994 shall be substituted by the following, namely-

(8)(a) One time tax for the lifetime of the vehicle shall be levied on tractor used or kept for use for other than agricultural purpose at the rate of two per cent of the cost of the vehicle excluding value added tax.

(b)One time tax for the life time tax for th life time at the rate of Rs 10,000 shall be levied on the registration of trailers of all laden capacity.

7.Amendment of Section 11 of Bihar Motor Vehicle Taxation Act,1994-In the said Act the following proviso shall be inserted in sub-section(1) of Section-11 namely-

Provided that the computerized token issued under E-payment scheme launched by the state government for the payment of road tax through banks as a result payment of tax by the vehicle owner through debit card/credit card/Internet banking etc shall be treated as” valid tax

token” under the Act. Signature of the Taxing Officer shall not require on such token. Similarly, the tax token issued through ‘VAHAN’ software shall not require signature of taxing officer.

8.Amendment of Section-28 of the Bihar Motor Vehicles Taxation Act,1994-In the said Act Sub-section-(7) of section-28 shall be substituted by the following, namely-

(7) Vehicles registered in other states, if found plying in the state of Bihar without payment of prescribed taxes or without a valid permit, shall be liable to pay taxes prescribed for 30 days period for vehicles plying under temporary permit and in addition to this, a penalty equal to two times of tax amount. Amount of penalty shall not be less than Rs 5000.

9.Substitution of the Part A of the Schedule-I of the Bihar Motor Vehicles Taxation Act,1994- In the said Act Part A of Schedule-I shall be substituted by the following:

Schedule-I
Part-A
Rate chart of one- time tax for Personnel Vehicles
(See-Sub-section (1) of Section-7)

Clause	Sl. No.	Stages of Registration	Class of Motor Vehicles	
			Motor Cycles	Motorcars and Omnibuses up to seating capacity of 12 used for personal use
1	2	3	4	5
A		Up to one year of age at the time of registration or first registration	One time tax at the rate of 6% of cost of vehicles excluding VAT	One time tax at the rate of 6% of cost of vehicles excluding VAT
B		If the Motor vehicles is already registered and its age from the first registration is	Percentage of one- time tax levied under Column (4)	Percentage of one- time tax levied under Column (5)
	1	More than one year but not more than two years	95%	95%
	2	More than two year but not more than three years	90%	90%
	3	More than three year but not more than four years	85%	85%
	4	More than four year but not more than five years	80%	80%
	5	More than five year but not more than six years	75%	75%
	6	More than six year but not more than seven years	70%	70%
	7	More than seven year but not more than eight years	65%	65%
	8	More than eight year but not more than nine years	60%	60%
	9	More than nine year but not more than ten years	55%	55%
	10	More than ten year but not more than eleven years	50%	50%
	11	More than eleven year but not more than	45%	45%

		twelve years		
	12	More than twelve year but not more than thirteen years	40%	40%
	13	More than thirteen year but not more than fourteen years	35%	35%
	14	More than fourteen year but not more than fifteen years	30%	30%
	15	More than fifteen years	25%	25%

10. Amendment of the serial no.-3a(ii) of part-c of the Bihar Motor Vehicle Taxation Act, 1994- Serial no-3a(ii) of part-c of the schedule-I of the Bihar Motor Vehicle Taxation Act 1994 shall be substituted by the following namely-

(ii)(a) One time tax @5% of the vehicle cost excluding VAT shall be levied at the time of registration for a period of 15 years for taxi/maxi cab/motor cab

(b) Taxi seating capacity upto 4 (excluding driver) registered previously shall have to pay Rs 3200/ per annum.

(c) Taxi/Motor cab/Maxi cab having seating capacity more than 4 (excluding driver) shall have to pay Rs 3200/ per annum and in addition thereof Rs 500/-per seat per annum for more than 4 seats.

Provided that one time tax as applicable for maxi/motor cabs/maxi cabs shall be levied on the basis of age from the vehicles already registered for more than one year as per schedule-I, part-A of Bihar Motor Vehicle Taxation Act, 1994 (as amended)

11. Amendment of the part-C of Schedule-I serial no.-3(C) of the Bihar Motor Vehicle Taxation Act, 1994- In the said Act Part-C of schedule-I serial no.-3 (C) shall be substituted by the following, namely-

3(C): Three wheeler

(a) Seating not more than 4 persons excluding the driver-

A onetime tax of Rs 9000 shall be levied for 15 years for new registered vehicle Or

or

Three wheelers- (i) A one -time tax of Rs. 6000.00 on all three wheelers up to one year of age at the time of registration for a period of 10 years from the date of first registration in the State:-

(ii) A one- time tax of Rs.6000.00 for a period of five years on three wheelers which are more than ten years old.

Provided that one- time tax payable by such three wheelers shall be calculated after deducting the tax amount already paid after the ten years period.

(b) Three wheelers with seating up to 7 passengers excluding the driver

A onetime tax of Rs 13,500 shall be levied for 15 years for new registration vehicle Or

(i) A one – time tax of Rs. 9,000.00 on all three wheelers up to one year of age at the time of registration for a period of 10 years from the date of first registration.

(ii) A one –time tax Rs. 9000.00 for a period of five years on three wheelers which are more than ten years old.

12. Amendment of serial no-4 of the schedule-I part-C of the Bihar Motor Vehicle Taxation Act,1994-Serial no.-4 of schedule-I part-C of the Bihar Motor Vehicle Act 1994 shall be substituted by the following; namely-

4.Transport vehicles other than goods carriages motor cabs and maxi cabs exclusive of the driver and conductor	Annual rate of tax
(a) Seating capacity not less than 13 persons and not more than 26 persons	Rs 500/- per Seat per annum
(b) Seating capacity not less than 27 persons and not more than 32 persons	Rs 550/- per Seat per annum
(c) Seating capacity 33 persons or more	650/- per Seat per annum
(d) Volvo, Mercedes and equivalent bus	Rs 1000/- per seat per annum

Provided that the tax calculation for all passenger vehicles shall be done according to minimum seating capacity prescribed for the general buses on the basis of their wheel base.

13. Amendment of schedule-I of Bihar Motor Vehicle Taxation Act, 1994 shall be deleted.

(1) Serial no. 1 deleted

14. Amendment of schedule-II of Bihar Motor Vehicle Taxation Act, 1994-In the said Act the following parts of the schedule-II shall be deleted.

i. Serial no.-2(b) deleted

ii. Serial no 3 deleted

Amendment in Bihar Motor Vehicle Taxation Act, 1994 vide Bihar Finance Act 2014 dt 19.9.2014

2. Amendment of section-5 of Bihar Motor Vehicle Taxation Act, 1994-The following proviso shall be added to sub section (7) of section 5 of the said Act, 1994:-

Provided that if a three wheeler/taxi/motor cab/maxi cab is registered in the name of female as a commercial vehicle and she does not have tax-exemption due to want of valid professional driving licence and has paid full tax, in such case, the said female, after getting proper valid professional driving licence, is entitled to get refund at the rate specified under schedule-I Part B of the BMV Taxation Act, 1994 on producing the licence and certificate of this intent.

3. Amendment of Section 7 of Bihar Motor Vehicle Taxation Act, 1994-Sub Section(8) of Section 7 of the said Act shall be substituted by the following:-

(8) One time tax for the life time of the vehicle shall be levied on tractor at the rate of 4.5% of the cost of the tractor excluding Value Added Tax

Provided that no road tax shall be levied at the time of registration of trailer of the tractor.

4. Amendment in Schedule-1 of the Bihar Motor Vehicle Taxation Act, 1994-Serial no.3(a)(ii) of Part-C of schedule-I of the said Act of 1994 shall be substituted by the following:-

(ii) One time tax @7% of the vehicle cost, excluding VAT, shall be levied at the time of registration for a period of 15 years for taxi/maxi cab/motor cab.

Provided that one time tax payable by such vehicle shall be calculated after deducting the tax amount as per schedule-I which is already paid

5. Amendment in schedule-I of the Bihar Motor Vehicle Taxation Act, 1994-Serial no.4 of part-C of schedule-I of the said Act 1994 shall be substituted by the following:-

1.	Transport vehicles other than goods carriages, motor cabs and maxi cabs excluding of the driver and conductor	Annual rate of Tax (Ordinary Bus)	Annual rate of Tax (Semi deluxe)	Annual rate of Tax (Deluxe)	Annual rate of Tax (Volvo, Mercedes & equivalent)
(a)	Seating capacity not less than 13 persons and not more than 26 persons	Rs 500 per seat	Rs 625 per seat	Rs 735 per seat	
(b)	Seating capacity not less than 27 persons and not more than 32 persons	Rs 550 per seat	Rs 700 per seat	Rs 810 per seat	
(c)	Seating capacity 33 persons or more	Rs 650 per seat	Rs 820 per seat	Rs 975 per seat	
(d)	Volvo, Mercedes and equivalent buses				Rs 1250

1. One sleeper seat in a bus shall be calculated as 2 seats for tax.

2.(a) The Motor Vehicle Tax on all transport vehicles shall be calculated on the number of seats for passengers based on wheel base as indicated in column 2,3 &4 in the following table;-

Wheel Base	Ordinary Bus	Semi Deluxe Bus	Deluxe Bus
228	61	49	41
216	55	44	37
210	54	43	36
206	53	42	35
205	53	42	35
203	53	42	35
204	53	42	35
190	48	38	32
180	40	32	27
179	38	30	25
176	37	30	25
167	33	26	22
166	33	26	22
165	33	26	22
163	32	26	21
143	28	22	19
142	25	20	17

(b) In case of Motor Vehicles, manufactured by company, the tax shall be calculated on the basis of approved seats by authorized agencies as per Rule-126 of Central Motor Vehicle Rules-1989.

AMENDMENT IN SECTION-4 OF THE BIHAR FINANCE ACT 2014 which is related to Bihar Motor Vehicle Taxation Act, 1994 vide Bihar Gazette dt 6th May 2015

14. Amendment in Section 4 of Bihar Finance Act 2014

In Section 4 of Bihar Finance Act 2014 (Bihar Act 15, 2014)-3-a(ii) and (ii) in place of shall be read as 3-a(ii) a and (ii) a respectively.

Amendment in Bihar vehicle Taxation Act 1994 (Bihar Act 8, 1994) on 16.08.2016

Insertion of new Section 6A, 6 B, 6 C and 6D in Bihar Act 8, 1994- After section 6 of Bihar Act 8 1994, the following was Section Shall be added 56A- levy and collection of road safety cess:- (1) there shall be levied and collection a read safety cess at the following rates:-

- (a) Every licensee at the rates specified in schedule IV of this act.
- (b) Every vehicle liable to pay one time tax in accordance with the provision of sub-section (i) of section 7, at the rate of one percent of the value of such vehicle and
- (c) Every vehicle to pay tax under this act, other than a vehicle liable to one time tax in accordance with the provision of Sub-Section (1) of Section 7, of the rule of one percent of the annual tax payable under this act on such Vehicle:-

Provided that the said cess shall not be levied more than one during the validity of the license.

4. Insertion of new schedule in Bihar Act 8, 1994 after Schedule III of Bihar Act 8, 1994 the following new schedule IV Shall be inserted, namely,

Schedule- IV

Sl. No.	Class of License	Amount of cess in Rupees
1	Learner's License	50
2	License for two wheeler, whether with or without gear	100
3	License for light Motor Vehicle License-non-transport	150
4	License for light Motor Vehicle License Transport	200
5	License for Medium and Heavy Motor Vehicles	500

Amendment in Sub Para(4) of Para 5 of Bihar Motor Spirit and High speed Diesel Oil Dealers Licencing order 1999 on 10th Nov 2016 and shall be substituted by the following:-

(4) The fees Specified below shall be chargeable in respect of each license namely:-

- | | |
|---|------------|
| (i) For the issue of a License to an oil company | Rs. 25,000 |
| (ii) For the renewal of a License to an oil company | Rs. 20,000 |
| (iii) For the issue of a duplicate License to an oil company | Rs. 10,000 |
| (iv) For the renewal of a License to a dealer other than an oil company | Rs. 10,000 |
| (v) For the renewal of a License to a dealer other than an oil company | Rs. 5,000 |
| (vi) For the issue of a duplicate License to a dealer other than and oil company. | Rs. 2,500 |

Bihar Motor Vehicle (Amendment) rules, 2017 amended on 22nd May, 2017. It shall come into force with immediate effect.

Rule 74 of Bihar Motor Vehicle Rules 1992 shall be substituted by the following:-

74 The following application fee payable under section V of Act

Payable fee for issuance or renewal or change in the condition of a permit other than temporary permit for five years:-

<u>Type of vehicle</u>	<u>Payable fee</u>
Special stage carriage	7,000
Stage carriage service	7,000

Contract carriage (Casual or Special) other than Motor cab, for one region	3,000
Contract carriage (Casual or Special) other than Motor cab, for two region	4,000
Contract carriage (Casual or Special) other than Motor cab, for two region	7,000
Contract carriage (Casual or Special) cab(car) with Meter, for one region	2,000
Contract carriage (Casual or Special) cab(car) with Meter, for two region	4,000
Contract carriage (Casual or Special) cab(car) with Meter, for more than two region	6,000
Contract carriage (Casual or Special) cab(car) with Meter, for one or more region	10,000
Contract carriage (Casual or Special) for Motor cab (car) for one or more reason with special permit	15000
Contract carriage (Casual or Special) for a motor cab (other than a car) with or without meter, for one region	3000
Contract carriage (Casual or Special) for a motor cab (other than a car) with or without meter, for two reasons	4000
Contract carriage (Casual or Special) for a motor cab (other than a car) with or without meter, for two reasons	5000
Private carrier	3000
Public carrier for one reason	3000
Public carrier for two reason	5000
Public carrier for more than two reason	7000
Private motor cab (with seating capacity 9 in excluding)	1000

(A) An application for grant or renewal or change of conditions of a Permit shall be accompanied by a fee prescribed below:-

Type of vehicle	Payable fee
Special Stage carriage	Rs.500.00
Stage Carriage Service	Rs.500.00
Contract carriage (Casual or Special)	Rs.150.00
Private Carrier Permit	Rs.150.00
Private Carrier Permit	Rs.200.00
Private Motor Car (More than 9 seats except driver & Conductor)	Rs. 150.00

(B) Fee payable for grant or renewal or counter signature of a permit other than temporary Permit or will be as follows.

Type of vehicle	Payable fee
1. For route or routes or sub routes for a region within the state	Rs.2000.00
2. For route or routes or sub routes for more than one region within the state for a permit issued by another State	Rs.2500.00
3. For route or routes or sub routes for more than one region within the state for a permit issued by another State	Rs.3000.00
4. Application fee for counter signature of a temporary permit	Rs. 500.00
5. Application fee for counter signature of a temporary permit	Rs. 500.00

(C) Fee payable for inter region or inter State Permanent permit (Separate in each case):-

Type of vehicle	Payable fee
For 7 days or any part there of	Rs. 200.00
For 4 month (other than Auto Rickshaw)	Rs. 1000.00
For 4 month (Auto Rickshaw)	Rs. 135.00

(D) Fee payable for Temporary Counter signature of a permit:-

Type of vehicle	Payable fee
1 For Route or routes or region or regions within the State	Rs.1000.00
2 For Route or routes or region or regions within the State for a permit issued by an owner	Rs.2000.00
3 For replacement of a vehicle covered by a permit or transfer or change in address of a permit holder.	Rs. 1000.00
4 Fee for and Application for approval of a taxi meter.	Rs. 1000.00
5 Fee for transfer of a permit.	Rs. 2000.00
6 Fee for issuance of a duplicate copy of a permit.	Rs. 300.00

(E) The following fee payable related to permit:-

1. Application fee for change of time-table	Rs. 3000.00
2. Process fee for each application and file of complain	Rs.1000.00
3. Application fee for temporary goods permit	Rs. 300.00
4. Application fee for temporary passenger permit	Rs. 300.00
5. Application fee for temporary contract permit	Rs. 300.00

- | | |
|--|------------|
| 6. Application fee for temporary permit of private Service Vehicle | Rs. 300.00 |
| 7. Application fee for permanent permit for national Permit holder goods vehicle | Rs. 300.00 |

(F) The following fee shall be for Appeal and revision:-

- | | |
|--|---|
| 1. Application fee for appeal or revision of an order Under rule, 89 of Motor Vehicle Act, 1988 | Rs. 2000.00 |
| 2. Fee for a certified copy of a document related to an Appeal or revision under rule, 89 of Motor Vehicle Act, 1988 or any rule made under it | Rs. 10.00 for first page and rupees 2.00 for every extra page |

(G) Rule 31, rule 82, and rule 96 of Bihar Motor Vehicle rules, 1992 shall be substituted by the following respectively:-

- | | |
|--|------------|
| 31. Fee for issue of badge of driver/conductor | |
| (i) Fee for badge of driver | Rs. 100.00 |
| (ii) Fee for badge of conductor | Rs. 100.00 |

82. The following Late fee shall be payable if an owner of vehicle fails to apply for renewal within 15 days from the date of expiry of a Temporary Permit/permanent Permit:-

Duration	Amount of late fee
i. Up to expiry date or within 15 days of the expiry Date	Rs. 00.00
ii. After the date of expiry but within 30 days	Rs. 300.00
iii. After 30 days of the date of expiry, but within 60 days of the date of expiry	Rs. 600.00
iv. After 60 days, but within 90 days after the date of expiry	Rs. 1200.00
v. After 90 days of expiry of the validity or permit	Rs. 2400.00 for 90 days
	+ Rs. 300.00 per month or beyond 90days subject to maximum of Rs. 10000.00

96. Payable fee of a taxi meter:-

- | | |
|--|------------|
| i. Test fee for new taxi meter | Rs. 300.00 |
| for test of non-staff | Rs. 60.00 |
| ii Test fee for all certified test of a taxi meter | Rs. 60.00 |
| for every second test. | Rs. 30.00 |

- 4 The words “one thousand” used in sub-rule (9) of rule 101 of Bihar Motor Vehicle rules, 1992 shall be substituted by the words “Three thousand.”

- 5 The following new Rules, 103 A and 103 B will be added respectively after rule 103 of Bihar Motor Vehicle Rules, 1992:-

103 A. Acceptance of Agent licence:-

- | | |
|---|-------------|
| 1. License fee for an Agent licence & renewal thereof under rule, 15000.00
103 (4) of Bihar Motor Vehicle rules, 1992 | RS. |
| 2. Application fee for an agent licence & renewal thereof under rule, 103 (4) Bihar Motor Vehicle rules, 1992. | Rs. 450.00 |
| 3. Fee for granting licence and renewal thereof | Rs. 1500.00 |
| 4. Fee for granting licence and renewal thereof for an Agent for Collection on account of booking and transfer of the proceeds. | Rs. 3000.00 |
| 5. Fee for granting supplementary licence and renewal thereof for an Agent for collection on account of booking and transfer of the proceeds. | Rs. 2500.00 |
| 6. Fee for granting duplicate copy of licence for an Agent for Collection on account of booking and transfer of the proceeds:- | Rs. 200.00 |

103, B. The following compulsory fee payable of Motor Vehicle Act, 1988:-

- | | |
|--|----------------------------------|
| 1. The fees for storage of over loaded from vehicle Carting more than permissible load under subsection 2 of sec. 1994 and Subsection 1 of section 114 of Motor Vehicle Act, 1988. | Rs. 200.00 per hundred kgper Day |
| 2. Process fee for filing an application and an objection under rule 88 of Bihar Motor Vehicle Rules, 1992 read with section 66 of Motor Vehicle Act, 1988. | Rs.1000.00 |

- 6 Rule 163 C of Bihar Motor Vehicle Rules, 1992 shall be substituted by the following:-

163 C the following payable fee for issue of certificate for pollution control and vehicle test:-

Type of vehicle	New fixed rate	Amount payable to Government from the new fixed rate
1. Two wheeler	Rs. 50.00	Rs. 20.00
2. Three wheeler	Rs. 80.00	Rs. 30.00
3. Four wheeler	Rs. 120.00	Rs. 40.00
4. Medium vehicle	Rs. 200.00	Rs. 80.00
5. Heavy Vehicle	Rs. 500.00	Rs. 200.00

- 7 Sub Rule (4) of rule 163 G of Bihar Motor Vehicle Rules, 1992 shall be substituted by the following:-

(4) The following payable fee of Transport Commissioner under this rule:-

- | | |
|--|--------------|
| (a) Fee for issue of licence of pollution testing centre for test of Motor Vehicle | Rs. 12000.00 |
| (b) Fee for renewal of the licence of pollution testing centre for the test of Motor vehicle | Rs. 12000.00 |
| (C) Fee for issue of second licence of pollution testing centre for test of Motor vehicle | Rs. 500.00 |
| (D) Fee for appeal against order of the licensing authority as per sub rule (1) of 163 (G) of Bihar Motor Vehicle Rules, 1992. | Rs. 1200.00 |
| (E) issue of licence/renewal for test of Motor vehicle | Rs. 3000.00 |
| (F) Fee for place change of pollution testing centre for test of Motor vehicle. | Rs. 3000.00 |
| (G) Fee for inspection of place change of pollution testing centre for test of | Rs. 2000.00 |

Motor vehicle

Fee amendment of MV Act, 1988 (Act 59.1988) also amendment in the Bihar Motor Vehicle Rules 1992.

1. This rule may be called Bihar Motor vehicles Amendment Rules 2017. It shall come into force with 26.09.2017.

Annexure-II

The fee and surcharge payable under following Rule of Bihar Motor Vehicle Rules, 1992.

Payable fees	Payable Surcharge
1. Under rule 30 fee for enquiry of conductor's licence Rs.20	Rs. 150
2. Under Rule 30 fee for replacements of conductor's licenceRs. 30	Rs. 170
3. Under rule 34 fee for replacement of photograph on conductors licenceRs. 10	Rs.90
4. Under rule 35 fee for duplicate copy of conductor's licenceRs. 20	Rs. 150
5. Under rule 37 fee for Appeal Rs. 20	Rs. 150
6. Under rule 37 fee for copy of document Rs. 20	Rs. 150

Under Section IV of Act

1. (a) Under rule 41 sub-section (i) fee for Appeal Rs. 50	Rs. 250
(b) Under rule 41 of sub-section (ii) & (iii) fee for Appeal Rs.50	Rs. 250
2. Under rule 47 fee for facility of copy of Motor Vehicle Rs. 10	Rs. 490
3. Under rule 52 (2) fee for extension of C. F. Rs. 20	Rs. 180
4. Under rule 53 (i) fee for temporary registration certificate and time extension Rs. 20	2/3 wheelers Rs. 130 L.M.V Rs. 280 M.M.V. Rs. 480 H.M.V Rs. 680
5. Under rule 58 (2) & (3) fee for copy of documents Rs.10	Rs. 190
6. Under rule 58 fee for copy of entry of the registration of vehiclesRs. 10	Rs. 190
7. Fee for duplicate copy of temporary registration certificate Rs. 10	Rs. 490
8. Fee for duplicate copy of the certificate of fitness Rs. 7.50	2/3 wheelers Rs. 50 L.M.V Rs. 100 M.M.V. Rs. 150 H.M.V Rs. 200
9. Under rule 190 fee for the storage for the goods replaced from overload vehicles Rs. 5 for 100 kgs. Per day.	Rs. 50

10. Fee for inspection of Motor Vehicle at the time of transfer of ownership Rs. 500

Under Section II of Act

Under rule 4 fee for test for test for grant of learners licence Rs. 20 Rs. 150
 Fee for test for grant of driving licence Rs.20 Rs. 450
 Under rule 12 fee for replacement of photograph attached in the licence Rs. 10 Rs. 150
 Under rule 13 fee for duplicate copy of driving licence Rs. 30 Rs. 170
 Under rule 18 fee for enquiry for grant of certificate Rs.20 Rs. 180
 Under rule 20 fee for Appeal Rs.30 Rs. 170
 Under rule 20 fee for each duplicate copy of document Rs. 30 Rs. 180
 Under rule 21 fee for each description of driving licence Rs. 10 Rs. 90
 Under sub-rule 3 of section 8 fee for issuing medical certificate Rs. 10 Rs. 90

Bihar Motor Vehicles Taxation (Amendment) Act 2018 published in Bihar gazette on 08.08.2018 and force come to affective from 07.09.2018.

Column 4 and 5 of section A of part A of schedule 1 made under section 9 of Bihar Finance Act 2013 read with Rule 7(1) of Bihar Motor Vehicle Taxation Act 1994 are hereby substituted as following:-

Part	Sl	Stage of Registration	Class of Motor Vehicles	
			Motor Cycle	Motorcars, Jeep and Omnibuses up to seating Capacity of 12 used for personal use
1	2	3	4	5
A		Up to one year of age at the time of Registration or first Registration.	(i) One time tax @8% of the Ex-show room price shall be levied at the time of registration for upto one lac Ex-showroom price of the two wheeler Motor Vehicle. (ii) One time tax @ 9% of the Ex-show room price shall be levied at the time of registration for above one lac and upto eight lac Ex-showroom price of the two wheeler Motor Vehicle. (iii) One time tax @10% of the Ex-showroom price shall be levied at the time of registration for above eight lac and upto fifteen lac Ex-showroom price of the two wheeler motor vehicle. (iv) One time tax @ 12% of the Ex-showroom price shall be levied at the time of registration for above fifteen lac Ex-showroom price of the two wheeler Motor Vehicle.	(i) One time tax @ 8% of the Ex-showroom price shall be levied at the time of registration for upto one lac Ex-showroom price of the four wheeler Motor Vehicle. (ii) One time tax @ 9% of the Ex-showroom price shall be levied at the time of registration for above one lac and upto eight lac Ex-showroom price of the four wheeler Motor Vehicle. (iii) One time tax @10% of the Ex-showroom price shall be levied at the time of registration for above eight lac and upto fifteen lac Ex-showroom price of the four wheeler Motor Vehicle. (iv) One time tax @12% of the Ex-showroom price shall be levied at the time of registration for above fifteen lac Ex-showroom price of the four wheeler Motor Vehicle.

(b) "Excluding VAT "written in serial no-3(a) (ii) (A) in part-c of schedule-1 in section-3 and section-4 of Bihar Finance Act.-2014(Bihar Act 15, 2014) and in column-4 and column-5 of section-A, Part-A of schedule-1 of section-9 of Bihar Finance Act(Bihar Act 3, 2013) read with section-7(8) and sub-section 1 of sub section 9 of Bihar Motor Vehicle Taxation Act, 1994 is hereby

substituted by" Ex-show room price".

(c) Sub Serial No.(a), (b), (c), (d) and (e) of serial no.-2 of part c of schedule 1 of section 15 of Bihar Finance Act, 2011 (BiharAct3,2011) read with sub section 1 of section 5 of Bihar Motor Vehicle Taxation Act, 1994 are hereby substituted as following:-

Sl No.	Types of Vehicle	Tax
(a)	Upto1000 kgs registered laden wight capacity	<p>(i) One time tax of Rs.8,000/-at the time of registration in the State for a period of ten years from the date of first registration shall be levied for goods vehicles upto 1000 kg weight capacity.</p> <p>Provided that one time tax payable by such vehicles already registered shall be calculated after deducting the tax amount already paid before ten years;</p> <p>Provided further that no one time tax shall be payable if the vehicle has already paid more than Rs 8000/-as taxes.</p> <p>(ii) For goods vehicles more than ten years old one-time tax of Rs8000/-for a period of every five years thereafter, shall be levied:</p> <p>Provided that one-time tax payable by such vehicles shall be calculated after deducting the tax amount already paid after the ten years period or fifteen years period as applicable.</p> <p>Provided further that noon e-time tax shall be payable if the vehicle has already paid more than 8000/-as taxes.</p>
(b)	Exceeding 1000kgs but not exceeding 3000 kgs of registered laden weight capacity	<p>(i) One time tax of Rs.6500/-per ton or part there of at the time of registration for a period of ten years from the date of first registration shall be levied on goods vehicles registered upto 1001 to 3000 kg weight capacity.</p> <p>Provided that one time tax payable by such vehicles already registered shall be calculated after deducting the tax amount already paid before ten years;</p> <p>Provided further that no one time tax shall be payable if the vehicle has already paid more than Rs.6500/- per ton or part thereof as taxes.</p> <p>(ii) For vehicles more than ten years old a one-time tax of Rs 6500/- per ton or part thereof for a period of every five years thereafter, shall be levied;</p> <p>Provided that one-time tax payable by such vehicles shall be calculated after deducting the amount already paid after the ten years period or fifteen years period as applicable;</p> <p>Provided further that no one-time tax shall be payable if the vehicle has already paid more than Rs 6500/-per ton or part there of as taxes.</p>

(c)	Exceeding 3,000 kgs but not exceeding 16,000 kgs of registered laden weight capacity.	Rs 750/-per ton per year or any part there of
(d)	Exceeding 16,000kgsbut not exceeding 24,000 kgs of registered laden weight capacity.	Rs 700/-per ton per year or any part there of
(e)	Exceeding 24,000kgs of registered laden weight capacity.	Rs 600/- per ton per year or any part there of

Annual increment of 3% shall be levied in above rate of taxation, which shall be effective from 1st of April every year, but this increment shall be effective from the year, 2019.

(d) Serial No.3c of part-c of schedule 1 of section 11 of Bihar Finance Act-2013 (Bihar Act 3, 2013) read with subsection 1 of sub section 5 of Bihar Motor Vehicle Taxation Act, 1994 is here by substituted as following:-

"3(c) Three wheeler-

- (a) Three wheeler with seating capacity not more than 4 persons (excluding driver)
-A one time tax of Rs.10,000/- shall be levied for 15 years for new registered vehicle.

or

Three wheelers-

- (i) A one time tax of Rs.6700/-on all three wheelers upto one year of age at the time of registration of a period of ten years from the date of first registration in the State:
(ii) A one time tax of Rs.6000/-for a period of every five years on three wheelers which are more than ten years old.
(b) Three wheelers with seating capacity up to 7 persons (excluding the driver)-
A one time tax of Rs.15000/-shall be levied for 15 years from new registered vehicles.

or

- (i) A one time tax of Rs.11,000/-on all three wheelers up to one year of age at the time of registration of a period of ten years from the date of first registration in the State.
(ii) A one time tax of Rs.9,000/-for a period of five years on three wheelers which are more than ten years old.

(e) schedule 1 of section 5 of Bihar Finance Act-2014 (Bihar Act 15, 2014) read with serial no.4 of part-c of schedule 1 of subsection 1 of section 5 of Bihar Motor Vehicle Taxation Act, 1994 are here by substituted as following:-

1.	Transport vehicles other than goods carriages, motor cab and maxi cabs excluding of the driver and conductor.	Annual Rate of Tax (Ordinary Bus)	Annual Rate of Tax (Semi Deluxe Bus)	Annual Rate of Tax (Deluxe Bus)	Annual Rate of Tax (Volvo, Mercedes & Equivalent Bus)
(a)	Seating capacity not less than 13 persons and not more than 26 persons.	Rs. 550 per seat.	Rs. 675 per seat	Rs. 785 per seat	-
(b)	Seating capacity not less than 27 persons and not more than 32 persons.	Rs. 600 per seat.	Rs.750 per seat	Rs. 860 per seat	-

(c)	Seating capacity 33 persons or more.	Rs. 700 per seat.	Rs.870 per seat	Rs. 1025 Per seat	-
(d)	Volvo, Mercedes and equivalent buses	-	-	-	Rs. 1300 per seat

Annual increment shall be levied in above rate of taxation, which shall be effective from 1st of April every year, but this increment shall be effective from the year,2019.

Rest of the above schedule of section-5 Bihar Finance Act, 2014 shall be as it is.

(f) The rate of taxation of Motorcycle/Taxi/MotorCab/MaxiCab (excluding Three Wheelers) having seating capacity upto 12 under serial no.3(a) (ii) (a) of part c, schedule 1 under section 14 of Bihar Finance Act, 2015 (Bihar Act 9, 2015) and section4 of Bihar Finance Act, 2014(Bihar Act 15, 2014) read with section 10 of Bihar Finance Act, 2013 (Bihar Act 3,2013) read with sub section (1) of section 5 of Bihar Motor Vehicle Act, 1994 is substituted as following:-

- (i) One time tax @8% of the Ex-showroom price shall be levied at the time of registration for a period of 15 years for upto one lac Ex-showroom price of Motor cycle/ Taxi/ Motor Cab/ Maxi Cab.
- (ii) One time tax @ 9% of the Ex-showroom price shall be levied at the time of registration for a period of 15 years for above one lac and upto eight lac Ex-showroom price of Motor cycle/Taxi/Motor Cab/Maxi Cab.
- (iii) One time tax @ 10% of the Ex-showroom price shall be levied at the time of registration for a period of 15 years for above eight lac and upto a fifteen lac Ex-showroom price of Motor cycle/Taxi/Motor Cab/Maxi Cab.
- (iv) One time tax @ 12% of the Ex-showroom price shall be levied at the time of registration for a period of 15 years for above fifteen lac Ex-showroom price of Motor cycle/Taxi/Motor Cab/Maxi Cab.
- (v) Sub-section band of rule 10 of Bihar Finance Act, 2013(Bihar Act 3, 2013) shall be as it is.

Provided that one time tax as applicable shall be levied on the basis of age from vehicles already registerd as per schedule-I part-A of Bihar Motor Vehicle Taxation Act, 1994 (as amended).

Explanation I Ex-Showroom Price means the cost of Vehicle Including CGST, SGST, IGST and Compensation Cess.

Annexure –III

List of registers maintained in the offices of District Transport Offices

Under the motor vehicle Act and Rules

1. Register of driving licence
2. Stock register of driver's badge
3. Register of driver's badge
4. Register of schools of motoring
5. Register of international driving permit issued
6. Register of international driving permit endorsed
7. Register of conductor's licence
8. Stock register of conductor's badge
9. Register of conductor's badge
10. Register of applications for transfer of ownership etc
11. Register of registration
12. Index register
13. Register of motor vehicles temporarily registered
14. Register of cases under section 33 (1) of MV Act motor vehicles temporarily registered
15. Register of powers delegated by the transport authority
16. Register of action taken under delegated powers
17. Refund register
18. Exemption register
19. Register of learner's licence
20. Tax posting register
21. Register of certificate cases
22. Surrender register

List of Registers maintained in the Offices of Regional Transport Authorities

1. Register of composition of offences
2. Register of petitions and proposals for grant of stage carriage permit
3. Register of applications for stage carriage permits
4. Register of time schedules.
5. Register of force schedules
6. Register of sketenes of bus routes.
7. Register of stage carriages/route wise.
8. Register of stage carriages operator wise
9. Register of punishments to bus operators/History sheet.
10. Register of applications for contract carriage permits.
11. Register of contract carriage permits.
12. Register of applications for tourist permits.
13. Register of tourist permits.
14. Register of application for all India endorsement on tourist permits
15. Register of All India Endorsement on tourist permits.

16. Register of taxi motor.
17. Register of application for private carrier's permits.
18. Register of private carrier's permits.
19. Register of applications for public carrier's permits.
20. Register of public carrier's permits.
21. Register of applications for temporary permits.
22. Register of temporary permits.
23. Register of application for minibus permits
24. Register of minibus permits
25. Register of applications for special permits.

Annexure –IV
Forms to be used in RTA/DTO Office
(Bihar Motor Vehicle Rules 1992)

Sl. No	Items	
1	Application for preliminary test of competence to drive/test for grant of authorization to drive transport vehicle	Form P.C.A.T
2	Application for a duplicate driving Licence	Form L.L.D
3	Application for grant of authorization to drive a transport vehicle	Form T.V.A
4	Temporary authorization to drive	Form L. Temp
5	Application for grant of conductor's Licence	Form L.CON.A
6	Medical certificate in respect of an applicant for a conductor's licence	Form M.C.CON
7	Conductor's Licence	Form L. CON
8	Application for renewal of a conductor's Licence	Form L. CON.R
9	Application for a duplicate conductor's Licence	Form C.L.D
10	Application for issue/renewal of certificate of fitness	Form C.F.A
11	Cancellation of certificate of fitness and temporary authorization for the removal of the motor vehicle	Form C.F.X
12	Inspection report of motor vehicle	Form M.V.Ins
13	Application for temporary registration or its extension	Form C.R.TEMP.A
14	Certificate of temporary registration	Form C.R.TEM
15	Notice of an alteration proposed to be made in a motor vehicle	Form B.T.I
16	Report of alteration made in a motor vehicle	Form B.T.A
17	Application for a duplicate certificate of temporary registration/fitness	Form C.D
18	Application for a stage carriage permit	Form P.ST.SA
19	Application for a permit in respect of stage carriage to be used as a contract carriage also	Form P.CO.SA
20	Application for a contract carriage permit	Form P.CO.PA
21	Application for a private service vehicle permit	Form P.Pr.SA
22	Application for a temporary permit	Form P.TEM.A
23	Application for a special permit	Form P.CO.SP.A
24	Application for a counter signature of a permit	Form P.C.S.A
25	Application for an agent's licence for sale of tickets.	Form L.AG.A
26	Application for an agent's licence for collecting for warding or distributing of goods	Form L.Ag.G.C.A
27	Application for renewal of a permit or counter signature	Form P.C.S.R
28	Application for renewal of an agent's licence for sale of tickets	Form L.A.G.R
29	Application for renewal of an agent's licence for collecting forwarding or distributing goods	Form L.AG.G.C.A

30	Application for a duplicate permit counter signature	Form P.C.S.D
31	Application for a duplicate agent's licence	Form L.A.G.D
32	Application for a replacement of a vehicle covered by permit counter signature	Form M.V.Rep.A
33	Application for transfer of a permit counter signature	Form TR.P.A
34	Application for recording change of address	Form C.AD.A
35	Stage carriage permit	Form P.St.S
36	Permit in respect of a reserve stage carriage to be used as a contract carriage	Form P.CO.S
37	Contract carriage permit	Form P.Co. P
38	Private service vehicle permit	Form P.PR.S
39	Goods carriage permit	Form P.Pu. C
40	Tourist vehicle permit	Form P. Tr.V
41	Temporary permit	Form P.Tem
42	Special permit	Form P.CO.SP
43	National permit	Form N.P.Pu. C
44	Accident report form	Form V.Accident
45	Temporary acknowledgement in liell of driving licence	Form L.TOM
46	Certificate of refund	Form R.E
Bihar Motor Vehicles Taxation Rules 1994		
1	Taxation register	Form M
2	Demand register for transport vehicle	Form N
3	Register for temporary discontinuance from use	Form O
4	Form of declaration to be filed by the manufacturer	Form B2
5	Form of declaration for differential tax	Form B3
6	One Time Tax token for personalized vehicle	Form D
7	Tax token	Form E
8	Exemption token	Form F
9	Tax card	Form G
10	Application for obtaining No objection certificate	Form H
11	No. objection certificate	Form I
12	Undertaking for vehicle's temporary discontinuance form use	Form J
13	Application for claiming refund	Form K
14	Order for seizure of vehicle	Form L-1
15	Release order for vehicle seized or detained under motor vehicles taxation Act/Rules	Form L-2
16	Taxation register for motor vehicles	Form M
17	Register for vehicles which are temporarily discontinued form use	Form O

Annexure V
Registration Mark

The head quarters of the various District Transport Officers and Registration marks to be assigned by the registering authorities are as under

Head quarters of the Registering Authorities Marks	Registration
1. Patna	BR- 01
2. Gaya	BR- 02
3. Bhojpur	BR- 03
4. Chapra	BR- 04
5. Motihari	BR- 05
6. Muzaffarpur	BR- 06
7. Darbhanga	BR- 07
8. Munger	BR- 08
9. Begusarai	BR- 09
10. Bhagalpur	BR- 10
11. Purnea	BR- 11
12. Saharsa	BR- 19
13. Bihar Sharif	BR- 21
14. Bettiah	BR- 22
15. Rohtas	BR- 24
16. Jahanabad	BR- 25
17. Aurangabad	BR- 26
18. Nawadah	BR- 27
19. Gopalganj	BR- 28
20. Siwan	BR- 29
21. Sitamarhi	BR- 30
22. Vaishali	BR- 31
23. Madhubani	BR- 32
24. Samastipur	BR- 33
25. Khagaria	BR- 34
26. Kishanganj	BR- 37
27. Araria	BR- 38
28. Katihar	BR- 39
29. Madhepura	BR- 43
30. Buxar	BR- 44
31. Babhua	BR- 45
32. Jamui	BR- 46
33. Supaul	BR- 50
34. Banka	BR- 51

35. Sheikhpura
36. Lakhisarai
37. Sheohar
38. Arwal

BR- 52
BR- 53
BR- 55
BR- 56

(THE THIRD SCHEDULE under Rule 46(4))

***** End *****