



**HIMACHAL  
PRADESH  
MOTOR VEHICLE  
TAXATION  
RULES, 1974**

## THE HIMACHAL PRADESH MOTOR VEHICLES TAXATION RULES, 1974

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**THE HIMACHAL PRADESH MOTOR VEHICLES TAXATION RULES, 1974**  
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## THE HIMACHAL PRADESH MOTOR VEHICLES TAXATION RULES, 1974

**1. Short title extent and commencement.**—(1) These rules may be called the Himachal Pradesh Motor Vehicles Taxation Rules, 1974.

(2) They shall extend to the whole of the State of Himachal Pradesh and shall come into force immediately.

**2. Definitions.**—In these rules, unless the context otherwise requires,—

- (a) “Act” means the Himachal Pradesh Motor Vehicles Taxation Act, 1972;
- (b) “Declaration and additional declaration” means respectively a declaration and additional declaration delivered under section 4 and 6;
- (c) “Form” means a form appended to these rules;
- (d) “Registered” means registered or deemed to be registered under the Motor Vehicles Act, 1988;
- (e) “Section” means a section of the Act;
- (f) “Schedule” means a schedule appended to the Act;
- (g) “Secretary” means the Secretary, State Transport Authority, Himachal Pradesh;
- (h) Words and expressions used, but not defined in these rules and defined in the Act or in the Motor Vehicles, Act, 1988, shall have the meanings respectively assigned to them in those Acts or the rules made there under, as the case may be.

**3. Determination of rate of tax.**—When a motor vehicle is registered in Himachal Pradesh, the Registering Authority shall after verifying the particulars furnished in the application for registration, determine the rate at which the motor vehicle is liable to pay tax under the Act and make an endorsement on the certificate of registration in bold letters indicating the class of the motor vehicle and also the annual rate of tax payable under the Act.

**4. Time for payment of tax and delivery of declaration.**—(i) The tax levied under section 3 shall be paid in advance:—

- (a) by the seventh of the month if the tax for the previous period has been paid for the period less than a quarter;
  - (b) by the 15<sup>th</sup> of the month if the tax for the previous period has been paid for one or more quarters, and
  - (c) by the last date of the month if the tax for previous period has been paid for a year.
- (ii) Along with the payment of the tax as aforesaid the persons liable for such tax shall deliver to the Taxation Authority a declaration in Form I or Form II, as the case may be. The form may be sent by registered post, or may be presented in person or by a duly authorized agent to the Licensing Authority.
  - (iii) Form of declaration can be obtained from any Taxation Authority, Secretary or any Secretary, Regional Transport Authority.

**“4 A:- Penalty for delay in payment of tax.**— If the owner the motor vehicle fails to pay the tax due under section 3 of the Act, within the time specified in rule-4 of the rules or under section 3-A of the Act by the specific date notified as per

provisions of sub-section (2) section -3A of the Act, the taxation authority after giving opportunity of being heard shall direct the owner to pay the penalty at the rate of 25 percent per annum of the tax due from him;

Provided that penalty so levied shall be calculated/computed proportionately on day to day basis in case the delay period is less than one year and it shall not exceed the sum of tax due from such owner at the time of computing the penalty.

Provided further that the penalty shall be computed on the 16<sup>th</sup> day of every month which shall be the defined point of time for the purpose of calculating the penalty and the upper ceiling of penalty shall be the cumulative arrears of tax due on the date of computation of penalty”.

**5. Manner of payment of tax.**—(1) The tax shall be paid during working hours in the office the Taxation Authority and/or at such other place or places, as may be specified by the Commissioner, Himachal Pradesh, from time to time and different places may be specified for different class of vehicles.

(2) The tax may be paid to the Taxation Authority in cash:

Provided that the payment in cash shall be deposited into a Government Treasury in Himachal Pradesh under Major Head “0041— Taxes on Vehicles” Minor Head “Receipts under the State Motor Vehicles Taxation Act” Sub-Heads (i) “Token Tax” (ii) “Penalty” and the treasury challan received in token of the payment shall be sent to the Taxation Authority.

**6. Issue of token.**—After the payment of tax due has been made and all the relevant documents have been found in order, a token in Form III indicating the amount paid, the registration number of the vehicle and the period for which the tax has been paid shall be issued to the registered owner or his authorized agent. A similar type of endorsement shall be made on the certificate of registration also and the documents returned.

**7. Endorsement on registration certificates.**—Where the amount of penalty imposed under section 11 has been recovered along with the arrears of tax an endorsement in respect of such a recovery shall be made on the certificate of registration.

**8. Display of token and procedure for obtaining a duplicate.**—(1) A token issued under rule 6 shall be displayed prominently on the vehicle at all times when it is in use or kept in use in any public place in the following manner:—

- (a) in the case of motor cycles, motor cycles with side cars, motor tricycle and motor scooters, in a conspicuous place on the left side of the vehicle;
- (b) in case of other motor vehicles, it shall be affixed to the bottom left hand corner of the wind screen facing forward or if the vehicle is not fitted with a wind screen then in some other conspicuous place on the left hand side of the vehicle; and

(2) The token shall be so placed on the vehicle as to be clearly visible at all time by day light to a person standing near the left side of the vehicle whether such a vehicle is moving or stationary.

(3) The token of which the validity has expired shall be removed on the expiry of the period for which it is valid.

(4) If a token is lost or destroyed, the fact shall be reported immediately to the Taxation Authority and a duplicate token prominently marked as "Duplicate" shall be obtained on payment of a fee of Rs 2 in cash.

(5) If the original token reported to be lost is subsequently found, it shall be surrendered without delay to the Taxation Authority.

(6) No person shall alter, deface, mutilate or add anything to a token issued under these rules or exhibit it on a motor vehicle other than the vehicle for which such token has been issued.

(7) No person shall exhibit any imitation of a token or carry in or on a motor vehicle any token which has been altered, defaced, mutilated or tampered with any way or has become illegible.

(8) If a token is mutilated or defaced and has become illegible, the owner shall surrender it to the Taxation Authority along with an application for the issue of a duplicate on payment fee of Rs. 2 in cash.

**9. Additional declarations.**—The additional declaration shall be in Form IV and shall be delivered to the Taxation Authority in case of alteration made to the vehicle, within 14 days of the making of the alteration, and in the case of the proposed change in the use of the vehicle, before the vehicle is put to such a use, along with the certificate of registration and the tax token for the current period, if any, the registered owner or the person having possession or control of the vehicle shall, along with the additional declaration, pay to the Taxation Authority in the manner provided in rule 5, the additional tax payable under section 7.

**10. Refund of tax.**—(1) Every person claiming a refund of tax under section 10 shall submit an application in Form V to the Taxation Authority along with the certificate of registration and the token issued on payment of the tax concerned.

(2) No application for refund under sub-rule (1) shall be entertained if it is made more than three months after the expiry of the period for which refund has been claimed.

(3) If a refund is claimed under sub-section (2) of section 10, the applicant shall furnish proof of the payment of the tax in any other State for the period for which the refund has been claimed.

(4) If on receipt of an application for refund, the Taxation Authority after making such enquiries as may be considered necessary, is satisfied that the refund is admissible, it shall issue or cause to be issued a refund voucher for the amount due to applicant. In case the Taxation Authority refuses to sanction either in part or in whole the amount of refund claimed it shall record its reasons for doing so and shall communicate the same in writing to the applicant.

(5) The Taxation Authority shall maintain a register of refunds of the tax and every amount for which a refund voucher has been issued shall be entered in that register.

**11. Vehicles exempted from tax under section 14.**—(1) A registered owner, or a person who has possession or control of a motor vehicle used or kept for use in Himachal Pradesh claiming exemption from payment of tax under section 14, shall make an application in Form VI within 14 days of the expiry of the period of the token if any, last issued in respect of the vehicle.

(2) The application claiming exemption shall be signed by the applicant, and delivered either personally or by agent or by post to the Taxation Authority and shall be accompanied by the certificate of registration and a valid certificate of insurance in respect of the vehicle.

(3) If the Taxation Authority is satisfied that the vehicle is exempted from payment of tax, it shall issue a token with:—

(i) the word “exempted” and

(ii) the vehicle number and the period for which it is valid written on it

(4) The validity of the token for the exempted vehicles shall not extend beyond the last day of the current year.

(5) Minimum period of which tax shall be charged, shall be 2 weeks in respect of private carriers, public carriers and cabs brought into Himachal Pradesh by persons making only a temporary stay and who do not comply with the provisions of sub-section (1) of section 4. The tax in such cases shall be 1/24 of the prescribed annual rate of tax for a period of two weeks or part thereof.

(6) The token tax in the case of contract carriage shall be rupees thirty per day for the first 3 days and Rupees Ten for each subsequent day of stay.

**12. Manner of payment of tax in respect of vehicles registered in other State.**—Payment of every amount due under the Act, in respect of a transport vehicle of any other State used or kept for use in any public place in this State shall be made either by Money Order or Bank draft for the value for which payment is required, payable to the Secretary, State Transport Authority, Himachal Pradesh.

**13. Production of vehicles or certificate of registration or permits before taxation authority when called upon to do so.**—For the purpose of assessing the tax the Taxation Authority or any other officer authorized by him in writing in this behalf may require that a motor vehicle, in respect of which the tax is to be assessed, be produced before him, for inspection. He may also order the production of the registration certificate or route permits, if necessary.

**14\* Omitted.**

**15. Appeals.**—(1) Any person aggrieved by an order of the Taxation Authority made under the Act may, within thirty days of the date on which such order is communicated to him, appeal to the Collector or the Commissioner (hereinafter referred to as the appellate authority) as the case may be.

(2) An appeal under sub-rule (1) shall be preferred in duplicate in the form of memorandum setting forth concisely the grounds of objection to the order appealed against and shall be accompanied by a certified copy of that order, and a fee of rupees five in cash, which shall be deposited as provided in rule 5(2).

(3) Where an appeal is presented under sub-rule (1) the appellate authority shall give an intimation thereof to the Taxation Authority against the order of which the appeal is preferred and may, after giving an opportunity to the parties concerned of being heard and after making such enquiry as it deems fit, either confirm, modify or set aside the order of the Taxation Authority.

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14\* Vide amendment vide notification No. Tpt. (F) (6) 2/2000 dt. 26.2.2002.

(4) Any person preferring an appeal under this rule or any person claiming by, under or through him shall be entitled to obtain copies of any documents filed with the memorandum of appeal on payment of the fee Rs. 2 for each copy of a document.

**16. Other officers to exercise powers under section 16.**—Secretary, State Transport Authority and Motor Vehicle Inspector shall be competent to exercise powers under section 16 within their respective jurisdiction. The jurisdiction of Secretary shall extend to whole of Himachal Pradesh.

**17. Manner of service of notice/orders.**—Every order/notice to be served under the Act shall be served —

- (a) by tendering or delivering a copy thereof to the person on whom it is to be served or his agent, if any; or
- (b) by sending it by registered post at the last known address of the person on whom it is to be served; or
- (c) by fixing it to some conspicuous place of his last known residence or place of business in case the above two methods are considered impracticable;
- (d) the special notice to be served under section 8 of the Act shall be in Form VII.

**18. Returns to be furnished regularly.**—All Licensing authorities shall submit quarterly returns to the Secretary in Form VIII within one month of the expiry of each quarter. The Annual return in Form IX shall be submitted within one month of the close of the financial year. Such other information as may be specified by the Secretary shall be furnished to him from time to time to maintain motor vehicle statistics.

**19. Deposit of amount of tax and the Controlling Authority.**—All receipts under the Act shall be deposited under Major Head “0041-Taxes on vehicles: Minor Head “Receipt Under the State Motor Vehicles Taxation Act” Sub-Head (i) “Token Tax” (ii) “Penalty” controlled by the Secretary.

An up-to-date copy of the Schedule to the Act shall be exhibited at all times on the Notice Boards of the Taxation Authority, Secretary, State and Regional Transport Authority.



FORM I

(See rule 4)

DECLARATION UNDER SECTION 4(10 OF THE HIMACHAL PRADESDH MOTOR VEHICLES TAXATION ACT, 1972

I, Shri/Shrimati .....  
 (Address) .....  
 ..... hereby tender  
 Rs..... by cheque No.  
 ..... on .....Bank..... by money order  
 (\* .....\*) as  
 the tax due in respect of motor vehicle, the particulars of which are given below, for the period  
 .....Registration  
 No. of vehicle.....insured with  
 .....under certificate/Policy  
 No.....valid upto  
 .....\*\*Certificates of fitness valid upto  
 .....Unladen weight.laden  
 weight ..... seating capacity ..... Class  
 of vehicle .....  
 type of body .....Engine No..... Chassis  
 No.....Year of manufacture ..... Date of  
 commencing to keep the Motor Vehicle for use .....

Registration certificate is enclosed.

Date.....

Signature of owner or agent.

(For official use)

Checked and entered in the daily collection register under entry.  
No.....

Accountant

Date.....

\* Here give the particulars of the postal receipt.  
\*\* For transport vehicles only.

## FORM II

(See rule 4)

FORM OF DECLARATION IN RESPECT OF MOTOR VEHICLES  
BROUGHT INTO THE STATE OF HIMACHAL PRADESDH

I, ..... son/daughter/wife of.....  
Temporarily residing at ....., permanently at  
....., brought the  
under mentioned motor vehicle into the State of Himachal Pradesh on  
..... and I intend to keep it in  
the said State upto .....for use:

- |      |   |    |
|------|---|----|
| (1)  | Class of the motor vehicle  | .. |
| (2)  | Registration mark   | .. |
| (3)  | Maker's Name  | .. |
| (4)  | Type of the body  | .. |
| (5)  | Number of Chassis   | .. |
| (6)  | Number of Engine  | .. |
| (7)  | Unladen weight  | .. |
| (8)  | Seating capacity if plying for hire   | .. |
| (9)  | Registered laden weight (if a goods<br>vehicle)   | .. |
| (10) | (a) Date on which the motor vehicle<br>was last brought into the State of<br>Himachal Pradesh | .. |
|      | (b) Date on which it was last removed<br>there from   | .. |
| (11) | The fuel used in the vehicle  | .. |
| (12) | Name of insurer (Company)   | .. |
| (13) | Insurance Certificate No.   | .. |
| (14) | Period of validity of Insurance<br>Certificate  | .. |
| (15) | Permit No. Valid up to **   | .. |
| (16) | Certificate of fitness valid upto   | .. |

I hereby tender Rs..... in cash by cheque No.....  
on.....Bank.....by money  
order (\*.....). As the tax due in respect of the said  
motor vehicle for the period.

*Signature of the declarant.*

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\* Here give the particulars of the postal receipt.

\*\* For transport vehicles only.

**THE HIMACHAL PRADESH MOTOR VEHICLES TAXATION RULES 1974**

**FORM III**

**(See RULE 6 OF THE HIMACHAL PRADESH MOTOR VEHICLES TAXATION RULES, 1974)  
FORM OF TOKEM**

Quarter ..... Counterfoil  
 Token No. .... Book No. .... Registration  
 No. of vehicle .....  
 Name of the owner .....  
 Class of vehicle for taxation purpose ..... Amount of  
 Tax paid ..... Date of Payment  
 .....  
 Remarks .....

(*Signature of issuing Officer*).

Checked and entered in Taxation Register.

..... *Taxation Authority*

*Note.*— The token wick be over-printed with the figure 1,2,3, or 4, being the number of the quarter to which relates.

- 1st April to 30th June, ..... First Quarter
- 1st July to 30th September, ..... Second Quarter
- 1st October to 31st December, ..... Third Quarter
- 1st January to 31st March, ..... Fourth Quarter

**HIMACHAL PRADESH TAX TOKEN**

No. .... Book No. ....  
 \*\*  
 Year ..... Quarter .....  
 Name of owner .....  
 Vehicle No. ....  
 Amount Paid .....

*Issuing Officer.*  
 District .....

\*\* Here enter First/Second/Third/Fourth

FORM IV

(See rule 9)

\*DECLARATION OF ALTERATION TO A MOTOR VEHICLE  
DECLARATION STATING THE MANNER IN WHICH A  
MOTOR VEHICLE IS PROPOSED TO BE USED

I, ..... residing at .....  
.....hereby declare that \* I have made the following  
alteration in I proposed to use my motor vehicle bearing registration mark No  
.....\*from ..... in the  
manner described below thereby making it liable to a higher rate of tax under the Himachal Pradesh  
Motor Vehicle Taxation Act, 1972. the tax token granted in respect of the said motor vehicle is  
hereby surrendered/ has been destroyed.

I hereby tender Rs. ....In cash by cheque No.....  
on.....Bank.....by money order  
(\*\*.....) as payment of the additional tax  
due upto .....and forward herewith the certificate of registration in  
original in respect of the motor vehicle.

- \* Description of alterations.
- \* Description of manner of proposed use.

Dated .....

*Signature.*

- \* Strikeout whichever is inapplicable.
- \*\* Here give the particulars of the postal receipt.

FORM V  
(See rule 10)

APPLICATION FOR REFUND OF TAX

I, ....., residing at ..... owner of motor vehicle bearing registration number .....having paid the tax on the said vehicle for the period upto ..... hereby apply of refund of the tax in respect of the period ..... to ..... on the following ground:—

A. \* (a) The tax token in respect of the vehicle is/was surrendered herewith/on— together with the certificate of registration for endorsement:

\*or

(b) I am unable to surrender the tax token and\* or the certificate of registration for the following reasons beyond my control;

\*or

(c) The vehicle has not been used in the State of Himachal Pradesh from .....to ..... and the application for refund could not be made for the following reasons beyond my control:—

.....

The following is the address of the place of garage where the vehicle will be/was kept in non-use during the entire period for which refund is claimed:—

B. The following proof of my claim is attached herewith

.....  
.....  
.....

*Registered owner*

.....  
\*Strike out whichever is inapplicable.

FORM \*VI

(\*See section 14 and rule 11)

FORM OF APPLICATION FOR A TOKEN SHOWING THAT  
A MOTOR VEHICLE USED OR KEPT FOR USE IN THE  
STATE OF HIMACHAL PRADESH IS EXEMPTED  
FROM THE PAYMENT OF TAX

I, ..... (address) .....  
The registered owner/person in possession or control of motor vehicle  
No..... run on motor spirit/fuel other than  
motor spirit and covered by certificate of insurance No..... by (Name of  
Insurer) ..... for the period commencing on  
..... and ending on ..... which is  
exempted from payment of tax under section 14 of the Himachal Pradesh Motor Vehicle Taxation  
Act, 1972, under a notification of the Governor, Himachal Pradesh issued under section 14(3)  
hereby apply for a token showing that the said vehicle is exempted from the payment of tax for the  
period ending on .....

2. (The certificate of taxation and)(the certificate of insurance) in respect of the vehicle  
referred to above (are) or (is) enclosed herewith.

*Signature.*

\_\_\_\_\_  
( ) Strike out whichever is inapplicable.

FORM VII

SPECIAL NOTICE

*Under section 8 of the Himachal Pradesh Vehicle Taxation Act, 1972*

To .....

Address.....

Take notice that you are hereby required to fill up, sign and deliver to the undersigned the  
form of declaration enclosed in respect of every motor vehicle kept by you for use, and to pay the  
tax due on every such vehicle before the expiration of 14 days from the date of service of the  
notice.

Failure to deliver the declaration or to pay the tax involves a penalty under section 11 and  
18 of the Himachal Pradesh Motor Vehicles Taxation Act, 1972.

*Signature of Taxation Authority*

FORM NO. VIII

(See Rule 18 of the Himachal Pradesh Motor Vehicles Taxation Rules, 1974

QUARTERLY RETURN

To be submitted by 1st August, 1st November, 1st February and 1st May

	Buses		Trucks		Cars, Jeeps, Wagon etc.			Two wheelers		Three wheelers
	Stage Carriage and contract carriage	others	Public Carrier and private carrier	others	Taxis	Private and Government	Others	Motor cycles	Scooters	
1. No. of Vehicles taxed										
2. No. of exempted vehicles										
3. Total No. of vehicles										
4. Total amount of tax collected										

FORM NO. IX

(See Rule 18 of the Himachal Pradesh Motor Vehicles Taxation Rules, 1974

To be submitted by 30th April

ANNUAL RETURN

	Buses		Trucks		Cars, Jeeps, Wagon etc.			Two wheelers		Three wheelers
	Stage Carriage and contract carriage	others	Public Carrier and private carrier	others	Taxis	Private and Government	Others	Motor cycles	Scooters	
1. No. of Vehicles taxed										
2. No. of exempted vehicles										
3. Total No. of vehicles										
4. Total amount of tax collected										

By order  
GANESH MISRA  
Secretary