

SIND ACT No. XV OF 1939<sup>1</sup>.

## [THE SIND MOTOR VEHICLES TAX ACT, 1939.]

[10th June, 1939]

*An Act to provide for the imposition and levy of a tax on motor vehicles in the Province of Sind.*

WHEREAS it is expedient to impose a tax on motor vehicles in the Province of Sind; It is hereby enacted as follows :—

Short title,  
commence-  
ment and  
extent.

1. (1) This Act may be called the Sind Motor Vehicles Tax Act, 1939.

(2) It shall come into force on the 1st day of July 1939.

(3) It extends to the whole of the Province of Sind.

Definitions.

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

(1) "certificate of registration" means a certificate of registration granted in accordance with the rules for the time being in force under 2\* \* \* \* \* the Motor Vehicles Act, 1939, and includes a general license issued under the said rules to a dealer in or manufacturer of such vehicles ;

(2) "license card" means a license card issued under the rules for the time being in force under 2\* \* \* \* \* the Motor Vehicles Act, 1939;

(3) "licensing officer" means an officer appointed by the Provincial Government to perform the duties and exercise the powers imposed or conferred upon a licensing officer under this Act ;

(4) "motor vehicle" means any mechanically propelled vehicle adapted for use upon roads whether the power of propulsion is transmitted thereto from an external or internal source and includes a chassis to which a body has not been attached; but does not include a mechanically propelled vehicle running upon fixed rails ;

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

(6) \* \* \* \* \*

(7) "registering authority" means the authority provided by rules for the time being in force under the Motor Vehicles Act, 1939, for the registration of motor vehicles ;

<sup>1</sup> For Statement of Objects and Reasons, see S. G. G., 1939, Pt. IV, pp. 103-104 ; for Report of the Select Committee, see *ibid.*, pp. 485-487 ; for proceedings in Assembly, see S. L. A. Debates, 1939, Vol. VIII—Book No. 8, pp. 51-60, Vol. IX—Book No. 1, pp. 42-65.

<sup>2</sup> The words "the Indian Motor Vehicles Act, 1914, or" rep. by the Sind Laws (Adaptation, Revision, Repeal and Declaration) Ordinance, 1955 (Sind 5 of 1955), s. 6, Sch. II.

<sup>3</sup> Sub-section (6) omitted by Sind 5 of 1953, s. 2.

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(8) "registered owner" means the person in whose name a motor vehicle is registered under the Motor Vehicles Act, 1939 ;

(9) "schedule" means the schedule appended to this Act ;

(10) "tax" means a tax imposed under this Act ;

(11) "trailer" means any vehicle other than a side car drawn or intended to be drawn by a motor vehicle ; and

(12) "year" means a year commencing from the 1st July.

3. (1) As from the 1st day of July 1939, a tax at the rates fixed by the Provincial Government by notification<sup>1</sup> in the *Official Gazette* not exceeding the maximum rates specified in the Schedule shall be levied on all motor vehicles used or kept for use in the Province of Sind. Levy of tax.

\*[(1A) The Provincial Government may by notification in the *Official Gazette* further classify any class or sub-class of motor vehicles, as specified in the Schedule, taking into consideration, the nature and condition of the roads on which that particular class or sub-class of motor vehicles ply, and in the case of motor vehicles plying for hire, also the business done by the motor vehicles, and levy under sub-section (1) different rates of tax for different categories so classified.]

(2) The tax leviable under sub-section (1) shall be paid in advance by every registered owner of, or any person having possession or control of, a motor vehicle—

(i) annually at the rates fixed by the Provincial Government under sub-section (1), or

4[(ii) for one or more months on payment for each such month at one-twelfth of the annual rates referred to in clause (i) plus—

(a) six and one-fourth per centum if the annual rate does not exceed Rs. 1,000, and

(b) three per centum if the annual rate exceeds Rs. 1,000 :]

\* \* \* \* \*

Provided that in the case of motor vehicles kept by a dealer in or manufacturer of such vehicles for the purposes of trade, the tax at the rate specified in the said Schedule shall be paid by such

<sup>1</sup> The words "the Indian Motor Vehicles Act, 1914, or" rep. by the Sind Laws (Adaptation, Revision, Repeal and Declaration) Ordinance, 1955 (Sind 5 of 1955), s. 6, Sch. II.

<sup>2</sup> For such notifications, see S. L. R. and O.

<sup>3</sup> Sub-section (1A) ins. by Sind 5 of 1949, Pt. IV, s. 4 (a) (w. e. f. 1st May, 1949) subsequently amended by Sind 7 of 1950, s. 3 (w. e. f. 1st April, 1949).

<sup>4</sup> Subs. by Sind 5 of 1953, s. 3 (1), for the original sub-clause (ii).

<sup>5</sup> Sub-clause (iii) omitted, *ibid.*, s. 3 (2).



dealer or manufacturer on vehicles permitted to be used on roads in the manner prescribed by rules made under the Motor Vehicles Act, 1939:

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<sup>1</sup>[Provided further that the Provincial Government may prescribe a period of grace not exceeding thirty days for the payment of the tax.]

Declaration  
by person  
having  
possession  
or control of  
a motor  
vehicle.

4. (r) Every registered owner of, or person who has possession or control of, a motor vehicle used or kept for use in the Province, shall fill up and sign a declaration in the prescribed form, stating the prescribed particulars and shall deliver, within the prescribed time, the declaration so filled up and signed to a licensing officer and shall pay to the licensing officer the tax which he appears by such declaration to be liable to pay in respect of such vehicle :

Provided that on payment of a penalty of five rupees to a licensing officer such declaration may be filled up, signed and delivered and such tax may be paid not later than thirty days after the expiry of the prescribed time.

(2) When a motor vehicle used or kept for use is altered so as to render the registered owner or person who has been in possession or control of such vehicle liable to the payment of an additional tax, so as to entitle him to claim refund, under section 5, such person shall fill up and sign an additional declaration in the prescribed form, showing the nature of the alteration made and containing the prescribed particulars and shall deliver such additional declaration so filled up and signed to a licensing officer and shall, in the case of liability to pay additional tax, pay to the licensing officer the additional tax payable under section 5 which he appears by such additional declaration to be liable to pay in respect of such vehicle.

Liability to  
pay or refund  
difference in  
tax if motor  
vehicle  
altered.

5. (r) When any motor vehicle in respect of which the tax has been paid is altered in such manner as to cause the vehicle to become a vehicle in respect of which a higher rate of tax is payable, the registered owner or person who is in possession or control of such vehicle shall pay an additional tax of a sum which is equal to the difference between the tax already paid, and the tax which is payable, in respect of such vehicle for the period for which the higher rate of tax is payable in consequence of its being altered.

(2) When any motor vehicle in respect of which the tax has been paid is altered in such manner as to cause the vehicle to become a vehicle in respect of which a lower rate of tax is payable, the

<sup>1</sup> The Provisio added by Sind 3 of 1954, s. 2.



registered owner or person who has the possession or control of such vehicle shall, on the production of certificate by a licensing officer stating that the vehicle has been so altered, be entitled to get a refund of the amount of tax which is equal to the difference between the tax already paid and the tax which is payable in consequence of its being so altered.

6. The licensing officer shall grant and deliver to every person, who pays to him the tax or additional tax in respect of any motor vehicle, a license and a token in the prescribed form. Grant of license.

7. Every license granted under this Act shall be valid throughout the Province save in so far as the right to ply a motor vehicle in any area or place or over any route may be limited or regulated by or under any other enactment. Area over which license is valid.

8. The license granted or the token delivered under section 6 shall be displayed in or on the vehicle in such conspicuous manner as may be prescribed. License to be exhibited on the vehicle.

9. (1) Any police officer in uniform, not below such rank as may be prescribed by the Provincial Government in this behalf, may require the driver of any motor vehicle on any public road to stop such vehicle and cause it to remain stationary so long as may reasonably be necessary for the purpose of satisfying himself that the tax has been duly paid in respect of such vehicle. Power of police officer to stop a motor vehicle.

(2) Any person failing to stop a motor vehicle when required to do so by a police officer under sub-section (1) shall, on conviction, be punishable with the same penalty as provided in section 12.

10. (1) Whoever—

(a) as a registered owner or otherwise has possession or control of any motor vehicle used or kept for use without having paid the amount of the tax or additional tax due in accordance with the provisions of this Act in respect of such vehicle, or Penalty for possession or control of motor vehicle without payment of tax and for incomplete and untrue declaration.

(b) delivers a declaration or additional declaration wherein the particulars required by or under this Act to be therein set forth are not fully and truly stated,

shall, on conviction, be punishable with fine which may extend to a sum equal to the total tax payable on account of such vehicle for the period of default, and in the event of such person having been previously convicted of an offence under this Act or any rule made thereunder, with fine which may extend to a sum equal to twice the amount of the total tax payable as aforesaid; and the amount of any tax due shall also be recoverable as if it were a fine.

(2) It shall be lawful for any person who is accused of an offence under this section to pay as penalty in the prescribed manner and in the prescribed time and to the prescribed officer by way of composition for the offence with which he is accused such sum as may



be prescribed. On payment by such person of such sum together with the amount of tax due, if any, such person, if in custody, shall be set at liberty and if any proceedings in any criminal court have been instituted against such person in respect of such offence, the composition shall be deemed to amount to an acquittal and no further criminal proceedings shall be taken against such person in respect of such offence.

11. Any tax due under this Act shall be recoverable in the same manner as an arrear of land revenue.

12. Whoever contravenes any of the provisions of this Act or of any rule made thereunder shall, on conviction, if no other penalty is elsewhere provided in this Act or the rules for such contravention, be punishable with fine which may extend to fifty rupees and in the event of such person having been previously convicted of an offence under this Act or any rule made thereunder, with fine which may extend to two hundred rupees.

13. <sup>1</sup>[(1) When any person has paid tax in advance in respect of a motor vehicle, he shall be entitled, on the production of a certificate signed by a registering authority stating that the certificate of registration and license card issued in respect of such vehicle have been surrendered, to a refund, for every complete thirty days, of a sum equal to one-twelfth of the annual rate of the tax leviable in respect of such vehicle.]

<sup>2</sup>(2) \* \* \* \* \*

<sup>3</sup>[(2)] When an order cancelling the registration of a motor vehicle, or where an appeal has been filed against such order an order of the appellate authority cancelling such registration, has been passed, a person who has paid the tax in respect of such vehicle shall be entitled to a refund and the provisions of <sup>4</sup>[sub-section (1)] shall, so far as may be, apply to a claim therefor.

<sup>5</sup>[(3) When any person has paid, in respect of a motor-vehicle, other than a transport vehicle as defined in the Motor Vehicles Act, 1939, the tax in advance for more than one <sup>6</sup>[month] and such vehicle is removed from the Province before the expiry of the period for which the tax has been paid, he shall be entitled on proof submitted to the prescribed authority that the said vehicle has been so removed, to a refund of a sum equal to the amount of the tax payable for such vehicle at the <sup>6</sup>[monthly] rate for the <sup>6</sup>[month] or <sup>6</sup>[months], if any, which had not commenced at the date of such removal.

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<sup>1</sup> Subs. by Sind 5 of 1953, s. 4 (1), for the original sub-section (1).

<sup>2</sup> Sub-section (2) deleted *ibid.*, s. 4 (2).

<sup>3</sup> The original sub-section (3) re-numbered as sub-section (2) *ibid.*, s. 4 (3).

<sup>4</sup> Subs. *ibid.*, s. 4 (4), for "sub-sections (1) and (2)".

<sup>5</sup> Sub-section (4) which was ins. by Sind 7 of 1947, s. 2, re-numbered as sub-section (3) by the Sind Laws (Adaptation, Revision, Repeal and Declaration) Ordinance, 1955 (Sind 5 of 1955), s. 7, Sch. III.

<sup>6</sup> Subs. by Sind 5 of 1953, s. 4 (5), for "quarter", "quarters", and "quarterly", respectively.

Nothing in this sub-section shall be deemed to affect the foregoing provisions of this section.]

14. [Deduction from tax.] Rep. by the Sind Laws (Adaptation Revision, Repeal and Declaration) Ordinance, 1955 (Sind 5 of 1955), s. 6, Sch. II.

15. No Court inferior to that of a Magistrate of the Second Class shall try an offence punishable under this Act. Trial of offences.

16. No prosecution, suit or other proceeding shall lie against any person for anything in good faith done or intended to be done under this Act. Protection for bona fide acts.

17. The Provincial Government may, by notification in the *Official Gazette*, exempt either totally or partially any motor vehicle or class of motor vehicles from the payment of the tax. Every notification issued under this section shall be laid upon the table of the Sind Legislative Assembly at the session of the said Assembly next following and shall be liable to be rescinded or modified by a resolution of the said Assembly, and the rescission or modification so made shall, after publication by notification in the *Official Gazette*, be deemed to have come into force. Exemptions.

18. All motor vehicles used solely for the purpose of agriculture shall be exempted from the payment of the tax. Exemption of motor vehicles used for agriculture.

*Explanation.*—A motor vehicle used for transporting agricultural produce shall not for the purposes of this section be deemed to be used solely for the purpose of agriculture.

19. (1) The Provincial Government may, subject to the condition of previous publication, [make rules<sup>1</sup> for carrying out the purposes of this Act. Power to make rules.

(2) In particular and without prejudice to the generality of the foregoing provision, the Provincial Government may make rules for all or any of the following purposes, namely:—

- (a) to prescribe the manner in which the tax shall be paid ;
- (b) to prescribe the form of any declaration or certificate, the particulars to be stated therein and the time within which the declaration shall be delivered ;

<sup>1</sup> For Rules, see S. L. R. and O.



- (c) to regulate the manner in which exemptions may be claimed;
- (d) to specify the police officers employed to exercise powers under section 9;
- (e) to prescribe the amount of penalty payable under subsection (2) of section 10, the manner in which, the time within which and the officer to whom, such penalty shall be paid;
- (f) to provide for the total or partial exemption from liability to payment of the tax of any motor vehicle brought into the Province by any person visiting the Province or making a temporary stay therein, the time within which the declaration shall be made by any such person, the amount which shall be payable on account of such vehicle and the token which any such vehicle shall carry;
- (g) any other matter which may be prescribed.

(3) All rules made under this section shall be published in the *Official Gazette*.

(4) Rules made under this section shall be laid upon the table of the Sind Legislative Assembly at the session of the said Assembly next following and shall be liable to be modified or rescinded by a resolution of the said Assembly and the modification or rescission so made shall, after publication by notification in the *Official Gazette*, be deemed to have come into force.

#### SCHEDULE.

[See section 3.]

	Maximum annual rate of tax.
A.—Motor vehicles fitted solely with pneumatic tyres :—	Rs.
I.—Motor cycles and tricycles (including motor-scooters and cycles with attachment for propelling the same by mechanical power) not exceeding 8 cwts. in weight unladen :—	

- (a) Cycles not exceeding 200 lbs. in weight,  
unladen .. .. . 10

	Maximum annual rate of tax.
(b) Cycles exceeding 200 lbs. in weight, unladen .. .. .	Rs. 15
(c) Tricycles .. .. .	15
(d) Cycles or tricycles used for drawing a trailer or side-car, in addition to the above rates .. .. .	3
II.—Motor vehicles not exceeding 5 cwts. in weight unladen adapted and used for invalids ..	5
<sup>1</sup> III.—Motor vehicles including tricycles used for the transport or haulage of goods or materials <sup>2</sup> [other than those plying for hire,] weighing more than 8 cwts. unladen :—	
(a) Vehicles of registered laden weight not exceeding 2,500 lbs. .. .. .	90
(b) Vehicles of registered laden weight exceed- ing 2,500 lbs. but not exceeding 5,000 lbs. .. .. .	105
(c) Vehicles of registered laden weight exceed- ing 5,000 lbs. but not exceeding 8,500 lbs. .. .. .	120
(d) Vehicles of registered laden weight exceed- ing 8,500 lbs. but not exceeding 12,500 lbs. .. .. .	142-8
(e) Vehicles of registered laden weight exceed- ing 12,500 lbs. .. .. .	225
(f) Additional tax payable in respect of such vehicles used for drawing trailers :—	
(1) for each trailer of registered laden weight not exceeding 2,500 lbs. ..	90
(2) for each trailer of registered laden weight exceeding 2,500 lbs. ..	180

<sup>1</sup> For the rates of tax under sub-head III rates equal to three times those of the original rates were first subs. by Sind XIII of 1951, s. 2., which have been subsequently halved by Sind I of 1955, s. 2 (w. o. f. 1st April 1955).

<sup>2</sup> Ins. by Siad 5 of 1949, Pt. IV, s. 4 (i) as amended by Sind 7 of 1950 (w. o. f. 1st May 1949).



Provided that two or more vehicles shall not be chargeable under this clause in respect of the same trailer.

Maximum annual  
rate of tax.

Rs.

IV.—Motor vehicles plying for hire and used for the transport of passengers:—

<sup>1</sup> [(a) Vehicles licensed to carry in all not more than two persons (excluding the driver of the vehicles) .. .. .]	40
(b) Vehicles licensed to carry two but not more than four persons (excluding the driver of the vehicle) .. .. .	100
(c) Vehicles licensed to carry more than four persons (excluding the driver of the vehicle). .. .. .	7,300]

<sup>2</sup> [IV-A.—Motor Vehicles plying for hire and used for the transport of goods .. .. .]	10,950]
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V.—Motor vehicles other than those liable to tax under the foregoing provisions of the Schedule:—

(a) Vehicles not exceeding 15 cwts. in weight, unladen .. .. .	40
(b) Vehicles exceeding 15 cwts. but not exceeding 30 cwts. in weight, unladen. .. .. .	42
(c) Vehicles exceeding 30 cwts. but not exceeding 45 cwts. in weight, unladen .. .. .	60
(d) Vehicles exceeding 45 cwts. in weight, unladen .. .. .	80
(e) Additional tax payable in respect of such vehicles used for drawing trailers:—	
(1) for each trailer not exceeding 1 ton in weight, unladen .. .. .	20
(2) for each trailer exceeding 1 ton in weight, unladen .. .. .	40

<sup>1</sup> Subs. by Sind 5 of 1949, Pt. IV, s. 4 (ii) as amended by Sind 7 of 1950 (w. e. f. 1st May 1949), for the original items (a), (b) and (c).

<sup>2</sup> Sub-head IV-A, ins. by Sind 5 of 1949, Pt. IV, s. 4 (iii) as amended by Sind 7 of 1950 w. e. f. 1st May, 1949).

Provided that two or more vehicles shall not be chargeable under this clause in respect of the same trailer.

B.—Motor vehicles other than those fitted solely with pneumatic tyres. The rates shown in Class A plus 50 per cent.

C.—Motor vehicles visiting the Province. The rates prescribed in the rules.

D.—Dealers in or manufacturers of motor vehicles—

For a general license—

	Maximum annual rate of tax. Rs.
(1) in respect of seven or less number of motor vehicles .. .. .	250
(2) in respect of any additional seven or less number of motor vehicles ..	250