

Amendment  
of section 8.

7. In the principal Act, in section 8, —

(a) for the existing marginal heading, the following marginal heading shall be substituted, namely:—

“Endorsement in Registration Certificate when no tax payable”; and

(b) for sub-section (2), the following sub-section shall be substituted, namely:—

“(2) The Taxing Officer on being satisfied that no tax is payable, shall make an entry in the certificate of registration to the said effect.”.

Omission of  
section 9.

8. In the principal Act, section 9 shall be omitted.

Amendment  
of section 10.

9. In the principal Act, in the proviso to sub-section (1) of section 10, for the words “exceeding one year”, the words “exceeding six months” shall be substituted.

Amendment of  
Schedule I.

10. In Schedule I of the principal Act, —

(a) in item 1, sub-item (b) along with its entries shall be omitted;

(b) in item 3, for clause (vii) along with its entries, the following clauses with the entries shall be substituted under appropriate columns, namely:—

(1)	(2)	(3)
“(vii) exceeding 16,200 kilogram but not exceeding 25,000 kilogram in weight laden.	14,000.00	5000.00
(vii-a) exceeding 25,000 kilogram but not exceeding 31,000 kilogram in weight laden.	19,000.00	7000.00
(vii-b) exceeding 31,000 kilogram but not exceeding 35,200 kilogram in weight laden.	23,000.00	9000.00
(vii-c) exceeding 35,200 kilogram in weight laden.	23,000.00 plus Rs.500 for every 500 kilogram or part thereof in excess of 35,200 kilogram.	9000.00 plus Rs.500 for every 500 kilogram or part thereof in excess of 35,200 kilogram.”;

(c) in item 4,—

(i) in sub-item(A), —

(1) in clause(i), for sub-clause (d) along with its entries, the following sub-clauses along with their entries shall be substituted under the appropriate columns, namely:—

(1)	(2)	(3)
“(d) exceeds 320 kilometers	294.00	1146.00
but does not exceed		(Ordinary)
400 kilometers		1746.00
		(Express)
(e) exceeds 400 kilometers	353.00	1376.00
but does not exceed 480		(Ordinary)
Kilometers		1973.00
		(Express)
(f) exceeds 480 kilometers	424.00	1652.00
but does not exceed 560		(Ordinary)
kilometers		2230.00
		(Express)
(g) exceeds 560 kilometers	509.00	1983.00
		(Ordinary)
		2520.00
		(Express).”;

(2) “for clause (ii) along with its entries, the following shall be substituted, namely”:-

For every standing person or passenger — “fifty per centum of tax and additional tax payable for every sitting person”.

(3) for the second proviso, the following proviso shall be substituted, namely:—

“Provided further that the rate of additional tax in respect of, —

- (a) a Deluxe Stage Carriage shall be thirty per centum more than that of an Express Stage Carriage;
- (b) an Air-conditioned Deluxe Stage Carriage and Air-conditioned Deluxe Sleeper Stage Carriage shall be thirty per centum more than that of a Deluxe Stage Carriage; and
- (c) a Fully-built Air-conditioned Sleeper Stage Carriage shall be fifty per centum more than that of a Deluxe Stage Carriage.”;

(ii) in sub-item(B),—

(1) in the opening portion, for the words “vehicle other than Stage Carriage”, the words “Contract Carriages” shall be substituted;

(2) in clause(ii), the words "and Conductor" shall be omitted;

(3) for clause(iii) along with its entries, following clause with its entries shall be substituted under appropriate columns, namely:—

(1)	(2)	(3)
"(iii) for seating more than 25 persons, for every person which the vehicle is permitted to carry excluding the driver.	768.00	1900.00

2470.00

(for Deluxe Contract Carriage)

3458.00

(for Air-conditioned Deluxe Contract Carriage and Air-conditioned Deluxe Sleeper Contract Carriage)

3952.00

(for fully built Air-conditioned Sleeper Contract Carriage)";

(iii) the existing Explanation shall be renumbered as "Explanation-I" and after the Explanation as so renumbered, the following Explanation shall be inserted, namely:—

"*Explanation II.*— For the purpose of calculation of tax in respect of Stage Carriages and Contract Carriages having sleeper facility, each sleeper berth shall be calculated as one number of seats.";

(d) for item 5 along with its entries, the following items and entries shall be substituted under the appropriate columns, namely:—

(1)	(2)
"5. Motor vehicles not themselves constructed to carry any load other than water, fuel accumulators and other equipments used for the purpose of propulsion, loose tools and loose equipment used for haulage solely and weighing together with the largest number of trailer proposed to be drawn.—	

More than 9,500 kilograms laden.

3675.00

Plus Rs.180.00 for every 500 kilograms or part thereof in addition to 9.500 kilograms.";