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may be filed as a Separate Compilation.

PART - IV

Acts of the Gujarat Legislature and Ordinances promulgated
and Regulations made by the Governor.

The following Act of the Gujarat Legislature, having been assented
to by the Governor on the 29th March, 2003 is hereby published for general
information.

V. M. KOTHARE,
Secretary to the Government of Gujarat,
Legislative and Parliamentary Affairs Department.

GUJARAT ACT NO. 16 OF 2003.

(First published, after having received the assent of the Governor in
the "Gujarat Government Gazette" on the 31st March, 2003).

AN ACT

further to amend the Bombay Motor Vehicles Tax Act, 1958.

It is hereby enacted in the Fifty-fourth Year of the Republic of
India as follows :-

1. (1) This Act may be called the Bombay Motor Vehicles Tax
(Gujarat Amendment) Act, 2003.

Short title and
commencement.

(2) It shall come into force on the 1st April, 2003.

Amendment of
section 3 of Bom.
LXV of 1958.

2. In the Bombay Motor Vehicles Tax Act, 1958 (hereinafter referred to as "the principal Act"), in section 3, in the proviso to sub-section (1), the words, figure and letter "section 3A or" shall be deleted.

Bom. LXV of
1958.

Amendment of
section 4 of Bom.
LXV of 1958.

3. In the principal Act, in section 4, in the *Explanation*, for the words, brackets and figures "sub-section (6) of section 9", the words, brackets, figures and letters "sub-section (6) of section 9, sub-section (1AA) of section 18" shall be substituted.

Insertion of new
section 8A in
Bom. LXV of
1958.

4. In the principal Act, after section 8, the following new section shall be inserted, namely :-

Interest
on non-
payment
of tax.

"8A. (1) Where the whole or any portion of the tax due in accordance with the provisions of this Act in respect of any motor vehicle for any period or part thereof has not been paid in time by the person liable for the payment thereof, such person shall be liable to pay in addition to the tax so due, simple interest at the rate of two per cent. for each month or part thereof, on the amount of tax so due but not so paid or any less amount thereof remaining unpaid during such period.

(2) In calculating the amount of interest payable under this section, the fraction of a rupee not exceeding fifty paise shall be ignored and the fraction of a rupee exceeding fifty paise shall be taken as a rupee.

(3) Subject to such conditions as may be prescribed, the State Government may, if it considers it necessary so to do in the public interest, by an order remit the whole or any part of the interest payable under this section in respect of any specified period."

Amendment of
section 12 of Bom.
LXV of 1958.

5. In the principal Act, in section 12, for the word "tax", the words "tax, penalty or interest" shall be substituted.

Amendment of
section 13 of Bom.
LXV of 1958.

6. In the principal Act, in section 13, -

- (1) sub-section (1) shall be deleted;
- (2) in sub-section (2), the words, bracket and figure "other than those falling under sub-section (1)" shall be deleted;
- (3) the *Explanation* shall be deleted.

7. In the principal Act, in section 18, -

Amendment of
section 18 of Bom.
LXV of 1958.

- (1) after sub-section (1A), the following sub-section shall be inserted, namely :-

“(1AA) Where a register owner or any person in possession or control of an omnibus who is required to use or to keep for use such omnibus for the purpose for which it is registered is found using such omnibus other than that purpose, the Taxation Authority may levy a penalty equal to the monthly instalment of tax for that month payable in respect of the designated omnibus.”

- (2) in sub-section (2), after the words, brackets, figure and letter “sub-section (1A)”, the words, brackets, figures and letters “or sub-section (1AA)” shall be inserted.

8. In the principal Act, in section 23, in sub-section (2), in clause (b), the words, brackets, figures and letter “under sub-sections (2) and (3) of section 3A and” shall be deleted.

Amendment of
section 23 of Bom.
LXV of 1958.

9. In the principal Act, in the First Schedule, -

Amendment of
First Schedule to
Bom. LXV of
1958.

- (1) in Part I,-

- (a) for the words “compressed natural gas”, the words “compressed natural gas, liquid petroleum gas” shall be substituted;

- (b) in clause IV-AAA, in item (a), -

- (i) for sub-item (i), the following shall be substituted, namely :-

“(i) Ordinary designated omnibuses licensed to carry not more than twelve passengers.	Rs. 1800 for every passenger which the vehicles is so licensed to carry.
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“(ii) Ordinary designated omnibuses licensed to carry more than twelve passengers but not more than twenty passengers.	Rs. 3800 for every passenger which the vehicle is so licensed to carry.”;
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- (ii) the existing sub-item (ii) shall be renumbered as sub-item (iii);

- (2) in Part II, for the words “compressed natural gas”, the words “compressed natural gas, liquid petroleum gas” shall be substituted.

Amendment of
Second Schedule
to Bom. LXV of
1958.

10. In the principal Act, in the Second Schedule, -

- (1) in Part-I, for the words "compressed natural gas", the words "compressed natural gas, liquid petroleum gas" shall be substituted;
- (2) in Part-II, for the words "compressed natural gas", the words "compressed natural gas, liquid petroleum gas" shall be substituted.

Amendment of
Third Schedule
to Bom. LXV of
1958

11. In the principal Act, in the Third Schedule, -

- (1) in Part - I, for the words "compressed natural gas", the words "compressed natural gas, liquid petroleum gas" shall be substituted;
- (2) in Part - II, for the words "compressed natural gas", the words "compressed natural gas, liquid petroleum gas" shall be substituted.

Amendment of
Fourth Schedule
to Bom. LXV of
1958.

12. In the principal Act, in the Fourth Schedule, -

- (1) in Part-I, for the words "compressed natural gas", the words "compressed natural gas, liquid petroleum gas" shall be substituted;
- (2) in Part-II, for the words "compressed natural gas", the words "compressed natural gas, liquid petroleum gas" shall be substituted.

Amendment of
Sixth Schedule to
Bom. LXV of
1958.

13. In the principal Act, in the Sixth Schedule, -

- (1) in Part-I, for the words "compressed natural gas", the words "compressed natural gas, liquid petroleum gas" shall be substituted;
- (2) in Part-II, for the words "compressed natural gas", the words "compressed natural gas, liquid petroleum gas" shall be substituted.

Amendment of
Eighth Schedule
to Bom. LXV of
1958.

14. In the principal Act, in the Eighth Schedule, -

- (1) in Part-I, for the words "compressed natural gas", the words "compressed natural gas, liquid petroleum gas" shall be substituted;
- (2) in Part-II, for the words "compressed natural gas", the words "compressed natural gas, liquid petroleum gas" shall be substituted.