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मंगळवार, मार्च १५, १९८८/फाल्गुन २५, शके १९०९

### MAHARASHTRA LEGISLATURE SECRETARIAT

The following Bill was introduced in the Maharashtra Legislative Assembly on 15th March, 1988.

#### L. A. BILL No. II OF 1988.

#### A BILL

*further to amend the Bombay Motor Vehicles (Taxation of Passengers) Act, 1958.*

WHEREAS both Houses of the State Legislature were not in session;

AND WHEREAS Shri Chittatosh Mookerjee, discharging the functions of the Governor of Maharashtra, was satisfied that circumstances existed which rendered it necessary for him to take immediate action further to amend the Bombay Motor Vehicles (Taxation of Passengers) Act, 1958 for the purposes hereinafter appearing; and, therefore, promulgated the Bombay Motor Vehicles (Taxation of Passengers) (Amendment and Validation) Ordinance, 1988, on the 18th February 1988;

Bom. LX-  
VII of  
Mah. Ord.  
II of  
1988.

AND WHEREAS it is expedient to replace the said Ordinance by an Act of the State Legislature; It is hereby enacted in the Thirty-ninth year of the Republic of India as follows :—

- Short title and commencement. 1. (1) This Act may be called the Bombay Motor Vehicles (Taxation of Passengers) (Amendment and Validation) Act, 1988.  
(2) It shall be deemed to have come into force on the 18th February 1988.
- Amendment of section 5 of Bom. LXVII of 1958. 2. In section 5 of the Bombay Motor Vehicles (Taxation of Passengers) Act, 1958 (hereinafter referred to as "the principal Act"),—  
(a) for the words "into a Government Treasury" the words "to the Tax officer" shall be substituted;  
(b) the words "and the receipt evidencing such payment forwarded to the Tax officer" shall be deleted;  
(c) the following proviso shall be added, namely :—  
"Provided that the tax payable by the operator, of a stage carriage which is registered, or in respect of which a permit is issued, by any Transport Authority other than the Transport Authority in the State of Maharashtra, plying such carriage as a contract carriage in the State of Maharashtra, shall be paid by him to the nearest Tax Officer while entering such contract carriage in the State of Maharashtra and such operator shall also file with the Tax Officer the return in respect of such tax in the form prescribed for daily return; and if the journey by such contract carriage terminates in the State of Maharashtra and thereafter the same contract carriage commences further or return journey with passengers, the tax payable in respect thereof shall be paid to the Tax Officer of the nearest area from where the journey so commences or if such journey commences on a public holiday, to any other Tax Officer, before such contract carriage leaves the State, and such operator shall also file with such Tax Officer the return as aforesaid in respect of such tax."  
(d) in the marginal note, for the words "into Government treasury" the words "to Tax Officer" shall be substituted.
- Validation of recovery of tax from operators of contract carriage. 3. Notwithstanding anything contained in sections 4 and 5 of the principal Act, any tax paid to any Tax Officer by any operator of a stage carriage on or before the commencement of the Bombay Motor Vehicles (Taxation of Passengers) (Amendment and Validation) Act, 1988 and returns, if any, filed by such operator with any such Tax Officer in respect of payment of such tax shall be deemed to have been validly and legally paid or filed, as the case may be, as if the provisions of section 5 as amended by section 2 of the said Amendment Act have been in force at all material times.
- Repeal of Mah. Ord. II of 1988 and saving. 4. (1) The Bombay Motor Vehicles (Taxation of Passengers) (Amendment and Validation) Ordinance, 1988 is hereby repealed.  
(2) Notwithstanding such repeal, anything done or any action taken, including any tax recovered, collected, any payments made or returns filed, under the principal Act, as amended by the said Ordinance, shall be deemed to have been done, taken, recovered, collected, made or filed, as the case may be, under the principal Act, as amended by this Act.

Bom.  
LX-  
VII of  
1958.

Mah.  
of  
1988.

Mah.  
Ord.  
II of  
1988.

## STATEMENT OF OBJECTS AND REASONS.

Section 5 of the Bombay Motor Vehicles (Taxation of Passengers) Act, 1958 requires that the tax payable under section 3 of the said Act on passengers carried by stage carriages shall be paid by the operators thereof into Government Treasury but in practice the tax was also paid to, and collected by, the Tax Officers appointed by the State Government under the said Act and the operators usually made payment to such officers without any hesitation. It had, however, been noticed time and again that the operators of contract carriages registered outside the State of Maharashtra while plying through this State objected to making payment of the tax to the Tax Officers posted at various check posts by relying on the express provisions of section 5 that the tax shall be paid into " a Government treasury ". This situation became more complicated where the place of the Government treasury was far away or when it was a public holiday. Therefore, in order to remove this obstacle in the collection of the tax and in the interest of smooth recovery thereof it was necessary to amend the Bombay Motor Vehicles (Taxation of Passengers) Act, 1958 immediately. It was also necessary to validate the payments made to, and the returns filed before, the Tax Officers.

2. As both the Houses of the State Legislature were not in session and immediate action was required to be taken to amend the Bombay Motor Vehicles (Taxation of Passengers) Act, 1958 for the purposes aforesaid, the Bombay Motor Vehicles (Taxation of Passengers) (Amendment and Validation) Ordinance, 1988 (Mah. Ord. 11 of 1988) was promulgated on the 18th February 1988.

3. The Bill is intended to replace the said Ordinance by an Act of the State Legislature.

Dated [the 26th] February, 1988.

VILASRAO DESHMUKH,  
Minister for Transport.

**GOVERNOR'S RECOMMENDATION UNDER ARTICAL 207 OF THE  
CONSTITUTION OF INDIA**

(Copy of Government of Maharashtra Order, Law and Judiciary Department)

In exercise of the powers conferred upon him by clause (1) of Article 207 of the Constitution of India, the Governor of Maharashtra is pleased to recommend to the Maharashtra Legislative Assembly, the consideration of the Bombay Motor Vehicles (Taxation of Passengers) (Amendment and Validation) Bill, 1988.

Bombay, dated the 15th March 1988.

**BHASKAR SHETYE,**  
Secretary (I),  
Maharashtra Legislative Assembly.