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RULES SUPPLEMENT TO PART II
EXTRAORDINARY

OF
THE ANDHRA PRADESH GAZETTE
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NOTIFICATIONS BY GOVERNMENT

PANCHAYATI RAJ, RURAL DEVELOPMENT
AND RELIEF DEPARTMENT

(Pts-III)

RULES RELATING TO LEVY OF VEHICLE TAX IN GRAM
PANCHAYAT

[G.O.Ms.No. 703, Panchayati Raj, Rural Development and Relief (Pts.III)
1st November, 1995]

In exercise of the powers conferred by sub-section (1) or section 268 read with clause (1) of sub-section (3) of Section 60 and section 70 of the Andhra Pradesh Panchayati Raj Act, 1994 (Act 13 of 1994), the Governor of Andhra Pradesh hereby makes the following rules relating to levy of Vehicle Tax.

1. The Vehicle tax shall be levied at the rates not exceeding the rate specified in column (2) of the Table below and not less than the rates of specified in column (3), thereof :

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[1]

TABLE

Description of Vehicles	Maximum yearly tax.	Minimum yearly tax.
(1)	(2)	(3)
(a) For every Four-wheeled vehicle constructed to be drawn by one or more animals ...	50.00	20.00
(b) For every two-wheeled vehicle constructed to be drawn by one or more animals ..	20.00	10.00
(c) For every bicycle or tricycle ...	10.00	5.00
(d) For every other vehicle not being a child's Perambulator or go-cart * ..	30.00	10.00

2. (1) Vehicle Tax for the full year shall be levied if the vehicle has been kept or used within the village for an aggregate period of not less than 120 days in the year;

(2) If such aggregate period exceeds thirty days, but is less than 120 days, a moiety only of yearly tax shall be leviable;

(3) If such aggregate period does not exceed thirty days, no tax shall be leviable for the year;

(4) Until the contrary is shown, a vehicle shall be presumed to have been kept or used within the village for 120 days in the year;

(5) Notwithstanding, anything contained in sub-rules (1) and (2) tax shall not be payable to the Gram Panchayat relating to any vehicle in respect of which tax has already been paid to any other Gram Panchayat or Municipality, Municipal Corporation or Cantonment Board under the law for the time being in force relating to such Gram Panchayat, Municipality Corporation or Cantonment Board, more than the excess if any of the tax payable in the village in respect of such vehicle over the tax already paid to such other Gram Panchayat, Municipality, Corporation or Cantonment Board, as the case may be.

3. If, within the year, any vehicle is replaced by another vehicle falling under the same description in the table given under Rule 1, of these rules the vehicles so replaced shall not be liable to more than one payment of tax and the amount of such payment of tax shall be regulated by the aggregate number of days for which the vehicle which has been destroyed and the vehicle replacing such vehicle has been kept or used during the year.

4. With the sanction of the Gram Panchayat or in accordance with the bye-laws made by the Gram Panchayat, the Executive authority may compound, For any period not exceeding one year, with any person keeping vehicles or hire for certain sum to be paid in lieu of the vehicle tax.

5. The following vehicles shall be exempted from payment of vehicle tax :

- (a) Vehicles belonging to Central or State Government and used for defence purposes ;
- (b) Vehicles kept solely for sale by-vehicle makers and dealers. and ;
- (c) Vehicles which have been kept at a vehicle maker's shop for repairs during the whole of the year.

P.K. RASTOGI,
*Secretary to Government
And Financial Commissioner.*