ANDAMAN AND NICOBAR ADMINISTRATION
SECRETARIAT
Port Blair, the 9th December, 1994
PRESS NOTE

Section 129 of the Motor Vehicles Act, 1988 read with rule 207 of the Andaman and Nicobar Islands Motor Vehicles Rules, 1939 provides that no person, excepting the one wearing Turban, shall drive a Motor Cycle or a scooter in any public place unless the person so driving wears a crash helmet. Any violation in this regard is an offence punishable under section 177 of the Motor Vehicles Act, 1988. The fine for first offence may extend to Rs.100/- and for the second and any subsequent offence to Rs. 300/-.

All persons are advised to wear a crash helmet while driving a Motor Cycle or a Scooter in any public place in their own safety and also to avoid the punishment under the Motor Vehicles Act, 1988.

Sd/-
Secretary (S&T)

(F. No. 32-53/91-TR(PF) (Vol. III)
REGULATION No. VIII of 1940.

(Made by the Governor General on the 3rd July, 1940; and promulgated on the 13th July, 1940.)

A Regulation to provide for the imposition and levy of a tax on Motor Vehicles in the Andaman and Nicobar Islands.

WHEREAS it is expedient to provide for the imposition and levy of a tax on motor vehicles in the Andaman and Nicobar Islands;

It is hereby enacted as follows:

1. Short title, extent and commencement. (1) This Regulation may be called the Andaman and Nicobar Islands Motor Vehicles Tax Regulation, 1940.

(2) It extends to the Chief Commissioner's Province of the Andaman and Nicobar Islands.

(3) It shall come into force on such date as the Chief Commissioner may, by notification in the official Gazette, appoint.

2. Definitions. In this Regulation, unless there is anything repugnant in the subject or context,

(1) 'certificate of registration' and 'motor vehicles' have the meanings assigned to those expressions in the Motor Vehicles Act, 1939;

(2) 'prescribed' means prescribed by rules made under section 9;

(3) 'the tax' means the tax imposed by sub-section (I) of section 4, and

(4) 'Taxing Officer' means an officer appointed under section 3.

3. Appointment of Taxing Officers. The Chief Commissioner may, by notification in the official Gazette, appoint such persons or agency as he thinks fit to be Taxing Officers and may in such notification specify the areas within which such officers shall exercise the powers conferred and perform the duties imposed on them by or under this Regulation.

4. Imposition of tax. (1) On and from the date on which this Regulation comes into force a tax at such rate as may be fixed by the Chief Commissioner shall be imposed on all motor vehicles kept for use in the Andaman and Nicobar Islands.

(2) A person who keeps a motor vehicle of which the certificate of registration is current shall for the purposes of this Regulation be deemed to keep such vehicle for use in the Andaman and Nicobar Islands.

(3) The tax imposed under sub-section (I) shall be payable for the year and in advance by the person who keeps a motor vehicle for use.

Provided that a Taxing Officer may allow payment of the tax for one or more quarterly periods at a time, for each such quarterly period, of one quarter of the tax payable for the year.

(4) If a Taxing Officer is satisfied that a motor vehicle has not been used for any complete calendar month in the year he shall refund or remit in respect of the said vehicle one-twelfth of the tax payable for the year for every complete calendar month for which the said vehicle has not been used.

Price anna 2 or 3d.
Andaman and Nicobar Islands Motor Vehicles Tax.

[REGULATION VIII]

(5) If any person fails to deliver a declaration or additional declaration in accordance with the provision of section 5, the Taxing Officer may, after making such inquiry as he thinks fit, and after giving an opportunity to such person to be heard if he so desires, require him to pay any tax or additional tax which the Taxing Officer may find such person liable to pay under the provisions of this Regulation and may also impose on him a penalty which may extend to half the amount of the tax to which he is found liable.

6. Declaration by person keeping or using a motor vehicle.—(1) Every person who keeps a motor vehicle for use shall fill up and sign a declaration in the prescribed form stating truly the prescribed particulars and shall deliver the declaration as so filled up and signed to the Taxing Officer and shall pay to the Taxing Officer the tax which he appears by such declaration to be liable to pay in respect of such vehicle.

(2) Where a motor vehicle is altered so as to render the person who keeps such vehicle for use liable to the payment of an additional tax under section 6, such person shall fill up and sign an additional declaration in the prescribed form giving the nature of the alterations made and containing the prescribed particulars, and shall deliver such additional declaration as so filled up and signed to the Taxing Officer and shall pay to the Taxing Officer the additional tax payable under section 6 which he appears by such additional declaration to be liable to pay in respect of such vehicle.

(3) Every person who owns any motor vehicle which is let for hire otherwise than on a hire-purchase agreement shall, for the purposes of this Regulation, be deemed to be the person who keeps such vehicle for use.

6. Payment of additional tax.—Where any motor vehicle in respect of which the tax has been paid is altered in such a manner as to cause the vehicle to become a vehicle in respect of which a higher rate of tax is payable, the person who keeps such vehicle for use shall be liable to pay an additional tax of a sum which is equal to the difference between the tax already paid in respect of such vehicle and the tax which is payable in respect of such vehicle after the alterations.

7. Receipt for tax.—The Taxing Officer shall grant and deliver to every person who pays to him the tax or additional tax in respect of any motor vehicle a receipt in the prescribed form in which shall be specified the particulars of the tax paid.

8. Token to be exhibited on motor vehicles.—(1) The Taxing Officer shall at the time of granting a receipt for the tax deliver to the person paying the tax a token of such form and containing such particulars as may be prescribed.

(2) Every person to whom such token is delivered shall cause it to be exhibited in the prescribed manner on the vehicle in respect of which the tax is paid.

9. Power to make rules.—(1) The Chief Commissioner may make rules for carrying out the purposes of this Regulation.
or [1940.] Andaman and Nicobar Islands Motor Vehicles Tax.

(2) In particular and without prejudice to the generality of the foregoing power, the Chief Commissioner may make rules for all or any of the following purposes, namely—

c) to prescribe the form of any declaration, receipt or token, the particulars to be stated therein, the manner of exhibiting a token on a motor vehicle or trailer, and the condition in which such token shall be maintained,

d) to prescribe what shall be deemed to be a year or a quarterly period for the purposes of section (3),

e) to prescribe the powers and duties of the Taxing Officer,

f) to regulate the manner in which refunds or deductions or exemptions may be claimed; and

g) to regulate the method of assessing and recovering the tax.

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

10. Penalties for certain offences. — Whoever—

(a) keeps for use a motor vehicle without having paid the tax or additional tax in respect of such vehicle, or

(b) delivers a declaration or additional declaration where-in the particular required by or under this Regulation to be therein set forth are not fully and truly stated,

shall be punishable with fine which may extend to one and a half times, and, in the event of such person having been previously convicted of an offence under this Regulation, with fine which may extend to twice the amount of the tax payable for the year for the motor vehicle in respect of which the offence is committed and the amount of any tax due shall also be recovered as if it were a fine.

11. Other penalties. — Whoever contravenes any of the provisions of this regulation or of any rule made thereunder relating to the exhibition or maintenance of tokens, shall, if no other penalty is elsewhere provided in this Regulation for such contravention, be punishable with fine which may extend to one hundred rupees, and, in the event of such person having been previously convicted of an offence under this Regulation, with fine which may extend to Rs. 200.

12. Trial of offences. — No court inferior to that of a Magistrate of the Second Class shall try any offence punishable under this Regulation.

13. Power of Chief Commissioner to exempt certain motor vehicles from the tax. — The Chief Commissioner may, by notification in the official Gazette, exempt either totally or partially any motor vehicle or class of motor vehicle from the tax.