

Tripura Act No. 7 of 1972.

**THE TRIPURA MOTOR
VEHICLES TAX
ACT, 1972**

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An

Act

[27-7-1972]

to provide for the imposition and levy of a tax on motor vehicles in Tripura.

Be it enacted by the Legislative Assembly of Tripura in the Twenty-third Year of the Republic of India as follows :--

Short title, extent and commencement.

1. (1) This Act may be called Tripura Motor Vehicles Tax Act, 1972.
- (2) It shall come into force on such date as the State Government may, by notification in the Official Gazette, appoint.
- (3) It extends to the whole of Tripura.

Definitions.

2. (1) In this Act, unless the context otherwise requires,---
 - (a) "prescribed" means prescribed by rules made under this Act ;
 - (b) "tax" means the tax imposed under this Act ;
 - (c) "Taxing Officer" means an officer appointed under section 3 ;
 - (d) "tractor" means a motor vehicle which is not itself constructed to carry any load (other than equipment used for the purpose of propulsion), and includes a motor vehicle but does not include a road roller ;

4 of 1939.

- (e) words and expressions used, but not defined in this Act, shall have the same meaning as is the Motor Vehicles Act, 1939.

Appointment of Taxing Officers.

3. The State Government may, by notification in the Official Gazette, appoint such persons or agency as it 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 Act.

¹[4. (1) As from the date of commencement of the Tripura Motor Vehicles Tax (Fifth Amendment) Act, 1994 a tax at the rates specified in Schedule I or one time tax on personalised vehicles as specified in Schedule II shall be imposed on all Motor Vehicles other than National Permit Goods Carriage used or kept for use in Tripura.

Imposition of tax.

(2) The tax imposed under sub-section (1) on the motor vehicles specified in the Schedule I or in Schedule II shall be paid for the year and in advance by the person liable to pay such tax within such period as may be determined by the Taxing Officer or by the State Government by order from time to time.

Note :- For the purpose of this Act, 'Personalised Vehicles' shall mean the vehicles specified in column 1 under the heading " Description/Class of Vehicles" mentioned in Schedule II of the Act".

(3) If a Taxing Officer is satisfied that the certificate of registration and the token delivered under section 10 on payment of the tax for the year in respect of a motor vehicle has been surrendered or that a motor vehicle has not been used or kept for use for any complete calendar month in the year, he shall, on application made under section 6, refund or remit in respect of the said vehicle one-twelfth of the tax payable ²[for the year for every complete calendar month for which the said vehicle has not been used or kept for use :

Provided that where a motor vehicle, other than a motor vehicle for the transport of goods or plying for hire for the carriage of passengers, has not been used for any period in Tripura by reason of its being removed and kept outside Tripura during such period, the Taxing Officer shall not refund or remit in respect of the said vehicle any portion of the tax for the quarterly period during which the said vehicle is so removed.

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1. Substituted by The Tripura Motor Vehicles Tax (Fifth Amendment) Act, 1994, w.e.f. 14. 11. 1994.
 2. Inserted by The Tripura Motor Vehicles Tax (Amendment) Act, 1974, w.e.f. 15. 12. 1972.

(4) If any person fails to deliver a declaration or additional declaration in accordance with the provisions of section 7, the Taxing Officer may after making such inquiry as he thinks fit and after giving an opportunity to such person to be heard, require him to pay any tax or additional tax which the Taxing Officer may find such persons liable to pay under the provisions of this Act and may also impose on him a penalty which may extend to half the amount of the tax to which he is found liable.

"One time Tax.

¹[4A (1). The vehicle owners of personalised vehicles may at his option either pay annual tax at the rates specified in Schedule I or one time tax as specified in the Schedule II.

(2) With effect from the date of commencement of the Tripura Motor Vehicles Tax (Fifth Amendment) Act, 1994 the owner of any personalised vehicles being less than twelve years old, as specified in the Schedule II, when applying for first registration or assignment of fresh registration mark or change of address on removal of the Motor Vehicle from another State other than Tripura, shall pay either the annual tax specified in Schedule I or One time tax as specified in the Schedule II under this Act.

(3) The owner of any motor vehicle being less than twelve years old as specified in the Schedule II which is already registered in Tripura and the tax in respect of which is being paid annually, shall from the date of commencement of the Tripura Motor Vehicles Tax (Fifth Amendment) Act, 1994 pay either the annual tax specified in Schedule I or one time tax for personalised vehicle at the rate specified in the Schedule II in lieu of the annual tax, on expiry of the period for which the annual tax has been paid .

(4) The owner of any personalised vehicle as specified in the Schedule II, which is more than twelve years old, shall pay annual tax, at the rate specified in Schedule I.

(5) If one time tax in respect of the personalised vehicle has already been paid under sub-section (2) or sub-section (3), and if the said vehicle is removed from Tripura on change of address or on cancellation of registration, the owner of such vehicle may be entitled to refund at proportionate rate as may be determined by the Government by order from time to time.

1. Inserted by The Tripura Motor Vehicles Tax (Fifth Amendment) Act, 1994, w.e.f. 14. 11. 1994.

4B(1). The registered owner of a personalised vehicle as specified in the Schedule II or the persons legally in possession of such motor vehicle shall be liable to make payment of annual tax or one time tax in the manner prescribed. **Mode of payment.**

(2) When the registered owner of a motor vehicle or the persons legally in possession of a motor vehicle as aforesaid fails to make payment of annual tax or one time tax as may be due by the date on which it becomes payable he shall be liable beyond the grace period mentioned hereinafter in this sub-section to make payment of the tax in the manner as follows :-

- (a) There shall be a grace period for fifteen days for payment of annual tax or the one time tax from the date on which it becomes payable ;
- (b) After the period as aforesaid is over, delay for every fifteen days or part thereof shall render the registered owner of the motor vehicle or the person legally in possession of the motor vehicle, as the case may be, liable to pay penalty at the rate of ten percent of the total amount of annual tax or one time tax payable for every fifteen days delay or part thereof .

(3) The State Government may, by Notification in the Official Gazette from time to time, revise the rate of tax specified in Schedule I and Schedule II.

(4) Every notification made under sub-section (3) shall be laid as soon as may be after it is made, before the State Legislature while it is in session.

4C (1) The State Government may, by Notification in the Official Gazette, from time to time, and, on such terms and conditions as it thinks fit, determine the rate of complete tax payable for National Permit Goods Carriages irrespective of laden weight of such vehicles which are authorised to ply in any of the States or Union Territories under a National Permit granted by the competent authority. **Payment of Composite tax by owner of motor vehicle.**

Provided that the composite tax on multy-axle vehicle shall be 25% less than the rate applicable for conventional two-axle vehicles.

(2) The registered owner of a goods carriage or the owner of a goods carriage, while applying for National Permit, such person shall pay a composite tax as determined by the State Government under Sub-Section (1) to such authority as may be decided by the State Government.

Explanation :- In case a vehicle by a National Permit is replaced by another vehicle, the already paid in respect of the former vehicle shall be deemed to have been paid for the later vehicle for the unexpired period of authorisation of the former vehicle."

Substitution of new Schedules for existing Schedule-- For the existing Schedule appended to the Principal Act, the Following Schedules shall be substituted, namely :--

- | | |
|---|--|
| Report of registered motor vehicles brought into Tripura from outside. | 5. Every person who brings into Tripura any motor vehicle registered outside Tripura, whether temporarily under section 25 of the Motor Vehicles Act, 1939 or otherwise, and uses or keeps for use such vehicle in Tripura shall submit to the Taxing Officer a report thereof within such time, in such form and containing such particulars as may be prescribed. |
| Manner of claiming refund or remission. | 6. A person claiming to be entitled to a refund or remission of the tax under sub-section (3) of section 4, shall, within such time, as may be prescribed, make to the Taxing Officer an application in this behalf in writing which shall be accompanied by such documents as may be prescribed. |
| Declaration by person keeping a motor vehicle for use. | 7. (1) Every person by whom a motor vehicle is used or kept 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 by whom such vehicle is used or kept for use liable to the payment of an additional tax under section 8, such person shall fill up and sign an additional declaration, in the prescribed form showing the nature of 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 8 which he appears by such additional declaration to be liable to pay in respect of such vehicle. |

8. 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 by whom such vehicle is used or kept 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 its being so altered.

Payment of additional tax.

9. 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 which shall be specified the particulars of the tax paid and such other particulars as may be prescribed.

Receipt for tax.

¹[9A Where the taxing officer is satisfied that in respect of any motor vehicle tax has been paid by a person bonafide at a rate higher than that specified in the schedule, due to ignorance of the rate or otherwise he may, on an application made to him in the prescribed manner, refund or remit the tax, so paid in excess, to such person

Refund of tax paid in excess.

10. (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.

Token to be exhibited on motor vehicles.

(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.

11. (1) Any person aggrieved by any order made by a taxing officer under this Act may appeal against the order to such appellate authority, in such manner, within such time and on payment of such fees as may be prescribed.

Appeal.

(2) Any such appeal shall be heard and decided by the appellate authority in such manner as may be prescribed and the decision of the appellate authority on such appeal shall be final :

Provided that no appeal shall be decided without giving the appellant an opportunity of being heard.

1. Inserted by The Tripura Motor Vehicles Tax (Amendment) Act, 1974, w.e.f. 15. 12. 1972.

**Power to check
and seize motor
vehicles.**

12. (1) Any police officer in uniform or other officer of the State Government, not below such rank as may be prescribed, may---

- (a) check any motor vehicle either in its garage between the hours of sun rise and sun set or stop and check any motor vehicle plying on the road, for the purpose of satisfying himself that the tax payable under this Act in respect of such vehicle has been paid and.
- (b) seize and detain the vehicle if he is authorised by the State Government in this behalf and if he has reasons to believe that motor vehicle has been or is being used or kept for use in contravention of the provisions of section 5, section 7 or section 8, and may take or cause to be taken such steps as he may consider necessary for the temporary safe custody of the vehicle so seized and detained unless the owner or the person in charge of the vehicle executes a bond for the production thereof before a court when so required.

(2) Any motor vehicle seized and detained under clause (b) of sub-section (1) shall be produced before the court within twentyfour hours of such seizure and the court shall thereupon pass such orders as it may think fit for the disposal of the vehicle.

5 of 1998.

(3) Where any bond is executed under clause (b) of sub-section (1) for the production of any motor vehicle before the court, the provisions of section 514 of the Code of Criminal Procedure, 1898 shall, mutatis mutandis, apply to such bond.

**Penalties for
certain offen-
ces.**

13. Whoever--

- (a) uses or 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 wherein the particulars required by or under this Act to be therein set forth are not fully and truly stated, or
- (c) obstructs any officer referred to in section 12 in the exercise of his powers under that section,

shall be punishable with fine which may extend to one and half times, and, in the event of such person having been previously convicted of an offence under this Act or any rule made thereunder, 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.

14. If a Taxing Officer is satisfied that in respect of any motor vehicle--
- (a) a declaration or additional declaration has not been delivered in accordance with the provisions of section 7 within one month of the date on which such declaration or additional declaration was due, or
 - (b) any tax or additional tax payable under this Act has not been paid within one month of the date on which such tax was payable, or
 - (c) any penalty imposed under sub-section (4) of section 4

Suspension of the certificate of registration.

he may, notwithstanding anything contained in the Motor Vehicles Act, 1939, or any rules made thereunder, declare the certificate of registration of such motor vehicle to be suspended and such certificate shall thereupon be deemed to be suspended until the whole amount of tax and penalty, if any, due in respect of such motor vehicle has been paid. **4 of 1939.**

15. Whoever contravenes any of the provisions of this act or of any rule made thereunder shall, if no other penalty is elsewhere provided in this Act 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 Act or any rule made thereunder, with fine which may extend to two hundred rupees.

Other penalties.

16. No court inferior to that of a Magistrate of the second class shall try any offence punishable under this Act.

Trial of offences.

Power of the State Government to exempt certain motor vehicles from the tax.

17. The State Government, if it thinks fit so to do in the public interest, may, by notification in the Official Gazette, exempt either totally or partially any class of motor vehicles from the tax.

Power to make rules.

18. (1) The State Government may, subject to the condition of previous publication, make rules for carrying out the purposes of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, the State Government may make rules for all or any of the following purposes, namely :-

- (a) to prescribe the form of any declaration, certificate, receipt or token, the particulars to be stated therein, the manner of exhibiting certificate or token on a motor vehicle and the condition in which such certificate or token shall be maintained ;
- (b) to prescribe the fee for the issue of duplicate tokens ;
- (c) to prescribe what shall be deemed a year or a quarterly period or a week, for the purposes of section 4 ;
- (d) to prescribe the powers and duties of the Taxing Officer and of the registering authority ;
- (e) to regulate the manner in which refunds or deductions or exemptions may be claimed ;
- (f) to regulate the method of assessing and recovering the tax, and
- (g) any other matter which may be or is required to be prescribed.

(3) Every rule made under this section shall be published in the Official Gazette.

19. (1) The Bengal Motor Vehicles Tax Act, 1932, and the Bengal Motor Vehicles Tax (Amendment) Act, 1963, as extended to Tripura under section 2 of the Union Territories (Laws) Act, 1950 (hereinafter referred to as the said Acts), are hereby repealed.

Repeal and savings.

(2) Notwithstanding the repeal of the said Acts anything done or any action taken or any proceedings started or any appeal preferred or any legal effect produced by or under the provisions of the said Acts shall be deemed to have been done, taken, started, preferred or produced by or under the corresponding provisions of this Act as if such corresponding provisions were in force on the day on which such thing was done or such action was taken or such proceeding was started or such appeal was preferred or such legal effect was produced.

**[SCHEDULE -1
(See section 4(2))
Tax Payable for the year**

Class/ description of Vehicles	Rate of Tax payable for the year
1	2

A. VEHICLE FOR PERSONAL USE ETC.

- | | |
|---|-------------|
| (1) Motor Cycles/Scooters kept for the personal use of owner (Moped). | Rs. 50. 00 |
| (2) Motor Cycles/Scooters kept for the personal use of owner. | Rs. 110. 00 |
| (3) Motor Cars, Jeep kept for the personal use of owner. | Rs. 275. 00 |
| (4) Motor Cars owned by companies registered under the companies Act, 1956, for carrying employees or other passengers. | Rs. 550. 00 |

B. VEHICLES FOR TRANSPORT OF GOODS.

- | | |
|---|----------------|
| (a) Upto 1000 Kgs. registered laden weight. | Rs. 105. 00 |
| (b) Upto 3000 Kgs. registered laden weight. | Rs. 500. 00 |
| (c) Exceeding 3000 Kgs. but not exceeding 5560 Kgs. registered laden weight. | Rs. 750. 00 |
| (d) Exceeding 5560 Kgs. but not exceeding 8860 Kgs. registered laden weight. | Rs. 1, 350. 00 |
| (e) Exceeding 8860 Kgs. but not exceeding 12219 Kgs. registered laden weight. | Rs. 2,100. 00 |
| (f) Exceeding 12219 Kgs. registered laden weight. | Rs. 4,200. 00 |

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1. Substituted by The Tripura Motor Vehicles Tax (Fifth Amendment) Act, 1994, w.e.f. 14. 11. 1994.

C. TOURIST VEHICLES.

- | | |
|--|--------------|
| (a) Tourist Cab upto 6 seats | Rs. 500.00 |
| (b) Tourist Veh. with more than 6 seats and upto 12 | Rs. 1,500.00 |
| (b) Tourist Bus with more than 12 seats but upto 36 seats. | Rs. 5,200.00 |

D. VEHICLES FOR CARRYING PASSENGERS PLYING FOR HIRE.

- | | |
|---|---|
| (i) Stage Carriages with seating capacity for :- | |
| (a) Not less than 8 but not more than 26. | Rs. 425.00. for 8
Plus Rs. 50.00 for every seat beyond 8 and upto 26. |
| (b) More than 26 but not more than 52. | Rs 1,420.00 for 27
Plus Rs. 42.00 for every additional seat beyond 27. |
| (ii) Vehicles other than stage carriages with seating capacity for. | |
| (a) Not more than 3 Passengers. | Rs. 150.00 |
| (b) Not more than 5 Passengers. | Rs. 400.00 |
| (a) More than 5 Passengers. | Rs. 400.00 for 5
plus Rs. 40.00 for every additional seat beyond 5. |

E. TRACTORS NOT USED SOLELY FOR AGRICULTURE PURPOSE.

- | | |
|---|------------|
| (a) Upto 500 Kgs. unladen weight. | Rs. 500.00 |
| (b) Exceeding 500 Kgs. but not exceeding 2,000 Kgs. unladen weight. | |

13

- | | |
|---|--|
| (c) Exceeding 2,000 Kgs. but not exceeding 4,000 Kgs. unladen weight. | Rs.500.00 for first 500 Kgs. plus.
Rs. 200.00 for every additional 250 Kgs. |
| (d) Exceeding 4,000 Kgs. but not exceeding 8,000 Kgs. unladen weight. | |
| (e) Exceeding 8,000 Kgs. unladen weight. | |

E. TRAILOR .

- | | |
|--|---|
| (a) Upto 500 Kgs. registered laden weight. | Rs. 165. 00 |
| (b) Exceeding 500 Kgs. but not exceeding 2,000 Kgs. registered laden weight. | |
| (c) Exceeding 2,000 Kgs. but not exceeding 4,000 Kgs. registered laden weight. | |
| (d) Exceeding 4,000 Kgs. but not exceeding 8,000 Kgs. registered laden weight. | Rs.400.00 for first 500 Kgs. plus. |
| (e) Exceeding 8,000 Kgs. registered laden weight. | Rs. 50. 00 for every additional 200 Kgs. or part thereof. |

Provided that there a trailer fitted with solid tyres, there shall be a surcharge per annum of 25 % of the amount payable under clause (a), or clause (b) or clause (c) or clause (d) or clause (e) above as the case may be, for such trailer.

SCHEDULE
(See. See.)

Description/Class of Vehicles	One time tax at the time.		Stage of Registration		
	New upto 1 year	1 & 2 Yrs.	2 & 3 Yrs.		
I	II	III	IV	V	

**I. VEHICLES OTHER THAN
TRANSPORT VEHICLES.**

1. (a) Motor vehicles commonly known as Mopeds (of cubic capacity upto 80cc) and cycles driven with mechanical power.	500.00	450.00	400.00	350.00
2. Motor cycle/Scooters , Motor cycles and other two wheelers not included in the class of vehicles at (a) above.	1100.00	990.00	880.00	770.00
(c) For vehicles used for drawing a side car and additional amount of .	120.00	108.00	96.00	84.00

**II. MOTOR VEHICLES ADOPTED
OR USED FOR INVALIDS.**

	30.00	27.00	24.00	21.00
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III. (a) Motor vehicles except those shown item I & II above constructed and used solely for the conveyance of persons and light personal luggage.

	2750.00	2475.00	2200.00	1925.00
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(b) Trailors drawn by above vehicles.	1650.00	1485.00	1320.00	1155.00
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II **ONE TIME TAX**
4 (5) **(Less than 13 years)**

and tax payable (in Rupees)								
Between								
3 & 4	4 & 5	5 & 6	6 & 7	7 & 8	8 & 9	9 & 10	10 & 11	11 & 12
Yrs	Yrs	Yrs	Yrs	Yrs	Yrs	Yrs	Yrs	Yrs
VI	VII	VIII	IX	X	XI	XII	XIII	XIV
300.00	250.00	200.00	150.00	100.00	50.00	50.00	50.00	50.00
660.00	550.00	440.00	330.00	220.00	110.00	110.00	110.00	110.00
72.00	60.00	48.00	36.00	24.00	12.00	12.00	12.00	12.00
18.00	15.00	12.00	9.00	6.00	3.00	3.00	3.00	3.00
1650.00	1375.00	1100.00	825.00	550.00	275.00	275.00	275.00	275.00
990.00	825.00	660.00	495.00	330.00	165.00	165.00	165.00	165.00

NOTE- The one time tax at the notified above rates shall be payable in case of the above non-transport vehicles purchased on or after 1.4.94.

NOTE- 1 In the case of the vehicles registered upto 31st March, 1994 the prescribed deduction for each financial year or part thereof shall be made in the one time tax. But in case of the Mopeds upto 80 CC registered in or prior to 1986-87, in case of Motor Cycles, Scooters and Mopeds above 80 CC and other two wheelers registered in 1986-87 or prior to that and in case of four wheelers having U.L.W. prescribed in the Scheduled registered in 1983-84 or prior to that minimum prescribed tax shall be payable. The vehicles registered in any other State of Union territory prior to 1.4.94 shall also be eligible for the deduction in one time tax, like the vehicles registered in the State, provided the No objection Certificate is produced before the Taxing Officer. However, if the vehicle owner prefers to deposit one time tax, without submitting No Objection Certificate, the tax shall be deposited from him and receipt would be issued but the tax Certificate would be issued only after the submission of No Objection Certificate. According to Rules 54, 58 (1), (3) and (4) of Central Motor Vehicles Rules, 1989.

NOTE- 2 The vehicle owner claiming, exemption from payment of tax shall have to file a declaration in the prescribed form (form MTAA) along with proof and on satisfaction, the Taxing Officer shall issue the tax certificate, marked EXEMPTED, shall remain valid for the prescribed period. The tax Certificate of the vehicle shall remain valid till it is cancelled. The exemption already granted before 1st April, 1994 shall remain in force till withdrawn.

NOTE- 3 In addition to the above mentioned one-time tax, the owner of the vehicle registered upto 31.3.1994 shall be liable to pay the arrear of tax due alongwith penalty and only after the deposit of the same Tax Certificate shall be issued.

NOTE- 4 (a) The Tax certificate for the two wheelers and four wheelers and for the vehicles registered in other Districts or State shall be issued in the prescribed form (form MTC-III) in white, Pink and Green colours respectively, after completion of the entries in the foil and counter foil, duly signed by the Taxing Officer under his seal.

(b) Owner of the Motor Vehicles shall submit a declaration in prescribed form (form MTD) for one time tax to the Taxing Officer.

NOTE 5- Duplicate Tax Certificate :-

In case of loss/damage/defunct etc. of one time tax certificate, a duplicate certificate will be issued on payment of Rs.10/-- (Rupees ten) by receipt/Treasury Challan accompanied with a prayer in plain paper by the owner of the motor vehicle concerned.

NOTE- 6 Where, after payment of one time tax, a vehicle is removed to any other State on transfer of ownership or change of address, or its registration is cancelled for any reason other than mentioned in sub-section (5) of section 55 of the Motor Vehicles Act, 1988 or a vehicle (being a motor car) is altered to a vehicle for which one time tax is not payable, the owner of the Vehicle shall be entitled to a refund which shall be the balance of the one time tax paid by him as may remain after deducting such tax one-tenth thereof for each completed year or part thereof commencing on the date from which the one time tax was paid till the date on which the vehicle is so removed or its registration is so cancelled or the vehicle is so altered, as the case may be

Provided that in the case of a motor car which is so altered, owner thereof may adjust such refundable amount of one time tax against the tax payable by him in respect of vehicle subsequent to such alteration, (a) refund as stated above shall be claimed by the owner in the prescribed form (form MTR) to the Taxing Officer concerned.

Provided that in case of removal of vehicle to any place outside the State on account of transfer of ownership or change of address, the refund of tax shall be considered only after receipt of proof of having effected such transfer of ownership or change of address.

LIST OF AMENDMENTS.

1. The Tripura Motor Vehicles Tax (Amendment) Act, 1974, w.e.f. 15. 12. 1972.
2. The Tripura Motor Vehicles Tax (Second Amendment) Act, 1976, w.e.f. 1. 4. 1976.
3. The Tripura Motor Vehicles Tax (Third Amendment) Act, 1978, w.e.f. 11. 12. 1978.
4. The Tripura Motor Vehicles Tax (Fourth Amendment) Act, 1989, w.e.f. 30. 4. 1990.
5. The Tripura Motor Vehicles Tax (Fifth Amendment) Act, 1994, w.e.f. 14. 11. 1994.