

Telephone: 23010966

REGISTERED

Integrated Headquarters
Ministry of Defence(Navy)
Dte of Personnel Services
Sena Bhavan
New Delhi-110 011

CT/0509/II

17 Sep 15

The Flag Officer Commanding-in-Chief
{for Command Canteen Officer }
Headquarters, Eastern Naval Command
Visakhapatnam

The Flag Officer Commanding-in-Chief
{for Command Canteen Officer}
Headquarters, Western Naval Command
Mumbai

The Flag Officer Commanding-in-Chief
{for Command Canteen Officer }
Headquarters, Southern Naval Command
Kochi

The Commander-in-Chief
{for CSO (I,A&P)}
Andaman & Nicobar Command
Port Blair

The Chief Hydrographer to Govt of India
National Hydrographic Office
107-A, Rajpur Road
Post Box – 75
Dehradun 248 001

The General Manager
Indian Naval Canteen Service
Mumbai

The Commanding Officer
INS India

**EXEMPTION IN ADDITIONAL EXCISE DUTY,
VEHICLE REGISTRATION AND CONCESSION
IN INSURANCE TO PHYSICALLY HANDICAPPED**

1. Following concessions are allowed for physically handicapped serving and retired persons on purchase of special vehicles/cars through CSD:-

(a) The Ministry of Finance, Government of India vide GOI Min of Heavy Industries & Public Enterprises letter No 12(18)/98-AEI dated 14 Jun 1999, amended vide GOI Min of Heavy Industries & Public Enterprises letter No 12(35)/2007-AEI dated March 2007, placed at Annexure I & I-A to Enclosure 1, has allowed a concessional rate of excise duty of 8% as against the applicable rate of 16% and 24% on cars suitable to be driven by the physically handicapped. This concession is in addition to the excise exemption in CSD, and the car can be bought through CSD.

(b) Some States and Union Territories give 100% waiver on Registration fee of Vehicles.

(c) The Insurance Industry gives 50% concession to Physically Handicapped and the same can be availed after submitting the Medical Certificate and Registration papers.

2. Process/Documents required to Claim Various Concessions.

(a) Individual has to be Physically Handicapped.

(b) Excise exemption approval from Min of Heavy Industries (sample certificate at Annexure IV to Enclosure 1), with following certificates:-

(i) Medical certificate from Military Hospital/Civil Surgeon (Sample certificate at Annexure V to Enclosure 1).

(ii) Certificate from the manufacturer stating that proposed model of car is fit for Handicapped person as per format at Annexure III to Enclosure 1.

(c) Letter to the company to fix special rates for buying proposed model of vehicle through CSD.

(d) With all the above documents write to the concerned CSD Depot to notify special rate. CSD Depot is required to obtain sanction from CSD HO at Mumbai.

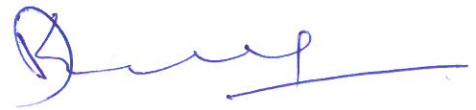
(e) Apply to Insurance agency for refund of 50% of the money, in case 100% paid before registration. Authority GR 33, Concessions for Specially Designed/Modified Vehicles for the Blind, Handicapped and mentally challenged persons.

Note:- The above contents are for information only as rules are subject to govt./state policies and policies of insurance companies.

3. Registration Concession is available in Uttakhand, Kerala, Punjab, Union

Territory of Chandigarh and varies from State to State, which may be checked on the internet. Copy of MVA 1988 Sec 2 is placed at Enclosure 2.

4. It is requested that the above information may be disseminated to all concerned.



Capt DR Sharma (Retd)
Member Secretary, INCCB

Encls. As above

Internal

PDESA

**GUIDELINES FOR ISSUE OF AN EXCISE DUTY CONCESSION
CERTIFICATE ON PURCHASE OF CARS BY THE PHYSICALLY
HANDICAPPED PERSONS.**

1. The guidelines for issue of an excise duty concession certificate on purchase of cars by the physically handicapped persons was first brought to the notice of the Public at large by this Department's letter no. 12(18)198-AEI dated 14th June 1999 which is placed at Annexure-I and amended vide GOI Ministry of Heavy Industries letter no. 12(35)/2007-AEI dated March 2007 at Annexure I-A . The guidelines is summarized as under:

i. The Ministry of Finance, Government of India, has allowed a concessional rate of excise duty of 8% as against the applicable rate of 16% and 24% (a) on cars being able to be driven by the physically handicapped; or (b)on cars which has been suitably designed to be able to be driven by physically handicapped; or (c) on cars meant for physically handicapped.

ii. The Notification issued by Ministry of Finance, inter alia stipulates that this concession can be claimed on if a Deputy Secretary/Director in the Ministry of Industry certifies that the vehicles is fit for use by the handicapped persons .

iii. The Department of Heavy Industry has framed guidelines for issue of such certificates to the handicapped persons. As per the guidelines, the applicants are required to submit the following three documents, in original in the prescribed format.

- (a) A medical certificate from the Medical Officer of a Government Hospital, as per the prescribed proforma. (placed at annexure-II).
- (b) A certificate from the manufacturer of a passenger car to the effect that a booking has been made with them and that the passenger car to be delivered to the handicapped person has specifically been designed or fitted with special control devices or gadgets, depending upon the type of disability of the person, such as auto transmission, grip assembly, accelerator pedals, hand control, etc. fitted in the depending upon whether the disability is in right/left arm or in both legs or in combination. (Specimen is placed at Annexure-III).
- (c) An affidavit by the applicant, that he had not availed of this concession in the last 5 years and that he will not dispose of the cars with excise duty concession after purchase for a period of 5 years.

iv. The application from the physically handicapped persons, duly meeting the above requirements may be sent to the following:-

The Under Secretary (AEI Section)
Ministry of Heavy Industries & Public Enterprises,
Department of Heavy Industry,
Room No. 384, Udyog Bhawan,
New Delhi-110011.
Tel.No.2306 3347.

v. The Processing of such application is expected to take about 4 weeks

Annexure - I to Encl - 1

No. 12(18)/98-AEI
Government of India
Ministry of Heavy Industries & Public Enterprises
Department of Heavy Industry
AEI Section
Udyog Bhawan, New Delhi
Dated 14th June 1999.

To

ALL MANUFACTURERS OF PASSENGER CARS

Subject: Supply of car for physically handicapped customers on concessional rate of excise duty.

Dear Sirs,

I am directed to say that with a view to help the physically handicapped, the Ministry of Finance, Government of India, has allowed a concessional rate of excise duty of 24% as against the normal rate of 40%.

- On cars being able to be driven by the physically handicapped; or
- On carts which has been suitably designed to be able to be driven by physically handicapped; or
- On cars meant for physically handicapped.

2. Further, the Notification issued by Ministry of Finance, inter alia stipulates that this concession can be claimed on if a Deputy Secretary/Director in the Ministry of Industry certifies that the vehicles is fit for use by the handicapped persons.

3. This Departments since finalized the criteria for issue of such certificates to the handicapped persons, which are as follows :-

- a) The handicapped applicant produces a medical certificate from the Medical Officer of a Government Hospital, as in the prescribed proforma annexed.
- b) The handicapped person produces a certificate from the manufacturer of a passenger car to the effect that a booking has been made with them has been made with them and that the passenger car to be delivered to the handicapped person has

specifically been designed or fitted with special control devices or gadgets, depending upon the type of disability of the person, such as auto transmission, grip assembly, accelerator pedals, hand control, etc. fitted in the depending upon whether the disability is in right/left arm or in both legs or in combination. (Specimen is placed at Annexure-II).

c) The applicant gives an affidavit that he had not availed of this concession in the last 5 years and that he will not dispose of the cars with excise duty concession after purchase for a period of 5 years.

4. It is hoped that persons with disability, who can afford to purchase a car, will make use of this facility by submission of suitable application along with the above documents, to this Department for examination and issue of the necessary certificate for availing the excise duty concession extended by the Governments.

5. The application from the physically handicapped persons, duly meeting the above requirements may be sent to the following:-

The Under Secretary (AEI Section)
Ministry of Heavy Industries & Public Enterprises,
Department of Heavy Industry,
Room No. 356, Udyog Bhawan,
New Delhi-110011.
Tel.No.23014148 or 30 1022 1/2292

6. The Processing of such application is expected to take about 4 weeks

7. It is accordingly requested that you may take appropriate action to extend this facility to your customers who are handicapped.

Yours faithfully,

(~. Vaidhinathan.)
Under Secretary to the Govt. of India

Copy for information to:

1. The Ministry of Welfare, New Delhi.
2. The Chairman, Central Board of Excise & Customs, Ministry of Finance, North Block, New Delhi.

No. 12(35)/2007-AEI
Government of India
Ministry of Heavy Industries & Public Enterprises
Department of Heavy Industry
AEI Section

Udyog Bhawan, New Delhi
Dated March 2007.

To

1. ALL MANUFACTURERS OF PASSENGER CARS (as per list).
2. SIAM, New Delhi.

Subject: Supply of car for physically handicapped customers on concessional rate of excise duty.

Dear Sirs,

I am directed to refer to this Department's letter number 12(18)/98- AEI dated 14th June 1998 on the above subject (copy enclosed for ready reference) and to say that with a view to help the physically handicapped, the Ministry of Finance, Government of India, has allowed a concessional rate of excise duty of 8% as against the normal rate of 16% and 24%.

- On cars being able to be driven by the physically handicapped; or
- On carts which has been suitably designed to be able to be driven by physically handicapped; or
- On cars meant for physically handicapped.

2. Further, the Notification issued by Ministry of Finance, inter alia stipulates that this concession can be claimed on if a Deputy Secretary/Director in the Ministry of Industry certifies that the vehicles is fit for use by the handicapped persons.

3. This Departments had since finalized the criteria for issue of such certificates to the handicapped persons and it was brought to your notice for necessary action in the matter. The criteria are as follows :-

(a) The handicapped applicant produces a medical certificate from the Medical Officer of a Government Hospital, as in the prescribed proforma (annexure-I).

(b) The handicapped person produces a certificate from the manufacturer of a passenger car to the effect that a booking has been made with them has been made with them and that the passenger car to be delivered to the handicapped person has specifically been designed or fitted with special control devices or gadgets, depending upon the type of disability of the person, such as auto transmission, grip assembly,

accelerator pedals, hand control, etc. fitted in the depending upon whether the disability is in right/left arm or in both legs or in combination. (Specimen is placed at Annexure-II).

(c) The applicant gives an affidavit that he had not availed of this concession in the last 5 years and that he will not dispose of the cars with excise duty concession after purchase for a period of 5 years.

The above criteria along with the proforma are also available on the Department's website: www.dhi.nic.in.

4. It was hoped that persons with disability, who can afford to purchase a car, will make use of this facility by submission of suitable application along with the above documents, to this Department for examination and issue of the necessary certificate for availing the excise duty concession extended by the Governments.

5. However it has been brought to the notice of the Department that there are very few models of cars available in the market which are suitable for limited disabled persons. It has been also noticed that many vehicle manufacturers are not manufacturing cars suitable for physically disabled persons thus depriving them the benefit of the excise duty concession available under the Notification of the Ministry of Finance.

6. It is, therefore, requested that you may consider to manufacture at least one or two models of cars suitable to be driven by the physically challenged persons and extend this facility to your customers who are handicapped. In case you are manufacturing cars suitable for the handicapped persons, a list of all such models may be provided to the Department.

Yours faithfully,

(Jayanthi G.)
Under Secretary to the Govt. of India
Tel1Fax-2306 3347.

Copy for information to:

1. The Ministry of Welfare, New Delhi.
2. The Chairman, Central Board of Excise & Customs, Ministry of Finance, North Block, New Delhi.

Annexure – II to Encl - 1

Certificate in respect of a orthopedically disabled person regarding Recommending for a passenger car for purpose of excise duty concession under condition No. II of -Central Government notification No. 612006- Central Excise dated 1.3.2006.

1. Name of the Person :

2. Father's/Husband's Name :

3. Residential Address :

Tel. No. :

4. Professional Status

5. Office Address

Tel.NO.

6. Age

7. Sex

8. Marks of identification : i.

9. Annual Income

10. Signature of the applicant

11. Photograph -one copy
(full body clearly showing the
disability postcard size duly
attested by the officer issuing
certificate)

12. Medical Examination

(a) General state of health :

(b) Vision including colour vision:

(c) Hearing :

(d) State of mental health :

(e) Nature of Orthopedic : ..
Impairment 8v duration
{Paralysis/Deformity/Loss of
Limb/Any other (please
specify)} :

(f) Cause of impairment :

(g) Percentage of
Orthopedic : impairment (in
words & in figures)

(h) Use of appliance, if any :

(j) Whether permanent in nature :

13. It is certified that Shri/Smt./Ms. _____ S/o-
D/o-W/o Shri _____ is fit/unfit to drive a
Passenger car fitted with Automatic transmission inspite of the above disability and
cannot drive a Manual transmission car.

14. Case recommended /Not recommended :

15. Signature with legible rubber stamp of signatory indicating his name, designation Rubber Stamp & official address (Rehabilitation Medicine Specialist /Ortho. Surgeon) of a Govt. Hospital).

Signature

16. Countersignature of Civil Surgeon : (or equivalent rank)of a Govt. Hospital)

O R

Alternatively signatures of members of a designated medical board of govt. Hospital, issuing disability certificate

1.

2.

3.

(Signature)
Stamp

(Signature)
Stamp

(Signature)
Stamp

Annexure - III to Encl - 1

Manufacturer's Certificate

(to be produced by the manufacturer on its letter pad and signed by the authorized signatory with full name and designation .If possible it may be countersigned by the firms doctor)

TO WHOM IT MAY CONCERN

Based on the medical certificate issued by----- (name of the doctor with full address) and the enquiry made at ----- (name of the authorized dealer with address), it is learnt that Shri ----- (name of the applicant with address), has the disability of more than----- (nature and magnitude of the disability to be specified in clear terms) and has therefore opted for the----- (name of the Model) . This is to certify that the----- (name of the Model) suit the disability of Shri ----- (name of the applicant) and he is unlikely to have any problem in driving this vehicle.

(Authorized Signatory)

(With name/designation/Address/Fax/Tel No:)



भारत सरकार
GOVERNMENT OF INDIA
भारी उद्योग एवं लोक उद्यम संवालय
MINISTRY OF
HEAVY INDUSTRIES & PUBLIC ENTERPRISES
भारी उद्योग विभाग
DEPARTMENT OF HEAVY INDUSTRY

वेब पेज/WEB PAGE : www.dhie.gov.in
तार/Gram भारी उद्योग BHARII UDYOG
उद्योग भवन
Udyog Bhavan
नई दिल्ली-110011
New Delhi-110011

लग्न संख्या
Ref. No. 16(73)2013-AU

दिनांक
Dated 18.12.2014

TO WHOM SO EVER IT MAY CONCERN

Subject:-Purchase of car Honda City VX CVT AT model on excise duty concession
by Lt. Col. Ashok Mor under condition No. 28 of Central Government
Notification No. 12/2012- Central Excise dated 17.03.2012

Based on the manufacturer's certificate issued by M/s Honda Cars India Limited, it is certified that Honda City VX CVT AT model manufactured by Honda Cars India Limited is capable of being driven by Lt. Col. Ashok Mor (Resident of Opp Ware House, Baroda Road, Gohana, Sonipat Haryana) who has the following disability as certified by Major Joseph B. Mal, AMC, GD SPL Orthopedic Military Hospital Jalandhar Cantt.

"Disability of 60% amputation below knee of left leg."

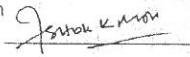
This certificate is issued only for the purpose of availing excise duty concession applicable under condition No. 28 of Central Government Notification No. 12/2012-Central Excise dated 17.03.2012.

(S.K. Goyal)
Director

Certificate Orthopedically Disabled

Annexure-II

Orthopaedically disabled person regarding Recommending for a passenger car for purpose of excise duty concession under condition No.11 of -Central Government notification No. 6/2006- Central Excise dated 1.3.2006.

1. Name of the Person : Lt Col Ashok Mor
2. Father's Name: Sh. Dharam Pal Mor
3. Residential Address: Opp Ware House, Baroda Road Gohana, Sonipat Haryana
Tel.NO. 8558885011
4. Professional Status: Army officer
5. Office Address: Lt Col Ashok MOR, 5011 ASC Bn, C/o 56 APO
Tel.NO. 8901557555, 858885011
7. Sex: M
8. Marks of identification: - i. Cut near RT eye
ii. Cut on RT hand ring finger
9. Annual Income: 12.58 Lakh
10. Signature of the applicant: 
11. Photograph: (full body clearly showing the disability postcard size duly attested by the officer issuing certificate)



12. Medical Examination
 - (a) General state of health: Good
 - (b) Vision including colour vision Normal
 - (c) Hearing: Normal
 - (d) State of mental health: Normal
 - (e) Nature of Orthopaedic: Below knee Amputation
(Paralysis/Deformity/Loss of Limb)
Any other (please specify)
 - (f) Cause of impairment: Mine Blast
 - (g) Percentage of Orthopaedic: 60 (Sixty)
Impairment (in words & in figures)
 - (h) Use of appliance, if any: Walking Stick
 - (i) Whether permanent in nature: Permanent

13. It is certified that Lt Col. Ashok Mor S/o- Shri Dharam Pal Mor is fit/unfit to drive a Passenger car fitted with Automatic transmission Inspite of the above disability and cannot drive a Manual transmission car.

14. Case recommended /Not recommended: Recommended

15. Signature with legible rubber stamp of signatory indicating his name, designation Rubber Stamp & official address (Rehabilitation Medicine Specialist /Ortho. Surgeon) of a Govt. Hospital).

Signature _____

JOSEPH J B M
MAY
GSPL (ORTHO)

6. Countersignature of Civil Surgeon (or equivalent rank) of a Govt. Hospital)

Date: 15 N.



Signature _____

AK Srivastava
Brig
Commandant

1 [***]

- (b) in building bodies for attachment to chassis; or
- (c) in the repair of motor vehicles; or
- (d) in the business of hypothecation, leasing or hire-purchase of motor vehicles;
- (9) "driver" includes, in relation to a motor vehicle which is drawn by another motor vehicle, the person who acts as a steersman of the drawn vehicle;
- (10) "driving licence" means the licence issued by a competent authority under Chapter II authorising the person specified therein to drive, otherwise than as a learner, a motor vehicle or a motor vehicle of any specified class or description;
- (11) "educational institution bus" means an omnibus, which is owned by a college, school or other educational institution and used solely for the purpose of transporting students or staff of the educational institution in connection with any of its activities;
- (12) "fares" includes sums payable for a season ticket or in respect of the hire of a contract carriage;
- (13) "goods" includes livestock, and anything (other than equipment ordinarily used with the vehicle) carried by a vehicle except living persons, but does not include luggage or personal effects carried in a motor car or in a trailer attached to a motor car or the personal luggage of passengers travelling in the vehicle;
- (14) "goods carriage" means any motor vehicle constructed or adapted for use solely for the carriage of goods, or any motor vehicle not so constructed or adapted when used for the carriage of goods;
- (15) "gross vehicle weight" means in respect of any vehicle the total weight of the vehicle and load certified and registered by the registering authority as permissible for that vehicle;
- (16) "heavy goods vehicle" means any goods carriage the gross vehicle weight of which, or a tractor or a road-roller the unladen weight of either of which, exceeds 12,000 kilograms;
- (17) "heavy passenger motor vehicle" means any public service vehicle or private service vehicle or educational institution bus or omnibus the gross vehicle weight of any of which, or a motor car the unladen weight of which, exceeds 12,000 kilograms;
- (18) "invalid carriage" means a motor vehicle specially designed and constructed, and not merely adapted, for the use of a person suffering from some physical defect or disability, and used solely by or for such a person;
- (19) "learner's licence" means the licence issued by a competent authority under Chapter II authorising the person specified therein to drive as a learner, a motor vehicle or a motor vehicle of any specified class or description;
- (20) "licensing authority" means an authority empowered to issue licences under Chapter II or, as the case may be, Chapter III;
- (21) "light motor vehicle" means a transport vehicle or omnibus the gross vehicle weight of either of which or a motor car or tractor or road-roller the unladen weight of any of which, does not exceed [7500] kilograms;
- 3 [(21A) "manufacturer" means a person who is engaged in the manufacture of motor vehicles;]
- (22) "maxicab" means any motor vehicle constructed or adapted to carry more than six

1 (a) Sub-clause (a) omitted by Act 54 of 1994, section 2.

2 Substituted by Act 54 of 1994, section 2, for "6000".

3 Inserted by Act 54 of 1994, section 2.

The Punjab Motor Vehicles Taxation Rules 1925
Published vide Punjab Government Notification No. 7083 dated 18-3-1925.
(As applicable to Punjab)

1. (a) These rules may be called the Punjab Motor Vehicles Taxation Rules, 1925.
(b) They shall come into force on the first day of April, 1925.

2. In these rules -

- (a) "the Act" means the Punjab Motor Vehicles Taxation Act, 1924;
- (b) "section" means a section of the Act; and
- (c) "article" means an article in ¹[the Schedule to the Act]

3. ²[-]

4. Under sub-section (1) of section 4 every person who keeps a motor- vehicle for use shall fill up and sign declaration in Form I. The form may be sent by registered post, or may be presented in person or by an agent to the Licensing Officer.

5. Any person, who having delivered a declaration becomes liable to a further tax by reason of his keeping a greater number of motor-vehicles for use than he has stated in the declaration, or by reason of any change in the character of any motor vehicle kept by him for use shall fill up, sign and deliver an additional declaration under section 5 in Form I.

6. The Licensing Officer, on receiving information that any person keeps a motor vehicle for use, may require him to sign, fill up and deliver the form of declaration and may serve upon him at once a special notice in Form II. This notice may be sent to the person by post or may be served upon him in person or [if service cannot be made upon him in person] upon any adult male member or servant of his family. If the notice cannot be served in the manner aforesaid, it may be served by affixing it to some conspicuous part of his place of residence or business, or in such manner as the Licensing Officer may think fit.

7. Forms of declaration can be obtained from the Licensing Officer.

8. Under sub-section (1) of the section 13 of the Act, ³[-] persons who keep for use motor vehicles of the following classes are exempt from liability to pay the tax in respect of such motor vehicles to the extent specified below:

(i) Motor vehicles owned and kept for use by departments of the Central or ⁴[State] Government - Total exemption; ⁵[Provided that this exemption shall not apply to motor vehicles belonging to the Central Government's (Railways) or the State Government operating for a commercial purpose];

(ii) Motor vehicles owned and kept for use by any local authority situated within the Punjab - Total exemption:

1. Schedule omitted by Punjab Act No. XIV of 1954.

2. Deleted vide Punjab Government notification No. 1817.4.39/39536 and 39537, dated 24th November, 1939.

3. The words "the State Government is pleased to declare that" omitted by Punjab Government Notification No. G.S.R. 13/P.A. 4/24/S. 13 & 15/Amd. (3)/66, dated the 5th January, 1966.

4. Vide Notification dated 4th May, 1984.

5. Proviso added by Punjab Government Notification No. 420 HT 46/23857, dated the 14th June, 1946.

¹ [Provided that no exemption shall be available in respect of motor vehicles which are operating on Commercial basis.

(iii)²

(iv) Motor Vehicles classed as ambulances owned by the authorities of a hospital and kept for the sole use of conveying patients to and from the hospital. - Total exemption;

(v) Motor Vehicles temporary brought into the Punjab and kept for use therein for a period not exceeding thirty days. - Total exemption:

Provided that this exemption shall not apply to transport vehicles registered in the Uttar Pradesh.

³ [Provided further that this exemption shall not apply to transport vehicles registered in another [State] which normally operate on a route which lies partly in that ⁴ [State] and partly in this State unless specially exempted by the Government.

(vi) Motor Vehicles imported under a Triptyque or Carnet de Passage and temporarily brought into the Punjab. - Total exemption for the first thirty days of their stay in the Punjab.

Note. (1) - By this clause motor vehicles imported under a triptyque or Carnet de Passage are exempted for the first thirty days of their stay in the ⁵ [State], irrespective of the total length of their stay. In the case of other motor vehicles brought temporarily into the ⁶ [State] no exemption at all is claimable if the period of the stay exceeds thirty days.

Note. (2) - A motor vehicles under a Triptyque or Carnet de Passage and kept in the ⁷ [State] for a period exceeding thirty days shall be charged, for the quarter in which the thirty first day of the vehicle's stay falls, not the full tax for the quarter but a proportionate fraction of that tax if the stay is thereafter protracted into another quarter, the full tax for that quarter shall be leviable.

(vii) Motor Vehicles exempted under the Auxiliary Force Act, 1920, the Indian Territorial Force Act, 1920, or any other law for the time being in force. - Total exemption.

(viii) Motor vehicles kept exclusively for use as hearses. - Total exemption.

⁸ [(ix) Motor vehicles purchased to replace those transferred to the Defence Department.

Full exemption for the quarter during which the vehicle is registered and in respect of the next following quarter exemption to the extent of the fee paid for registration of the vehicle, provided the new vehicle is purchased within twelve months of the transfer of the original vehicle to the Defence Department.

(x) Vehicles used on the authority of a trade certificate and for one of the purposes mentioned in rule 3.27 of the Punjab Motor Vehicles Rules, 1940. - Total exemption.

⁹ [(xi) Motor vehicles other than transport vehicles brought permanently into the Punjab - Total exemption for the quarter during which any such vehicle is so imported provided that if has been taxed for the same quarter in any other ¹⁰ [State in India].

¹¹ [(xii) Motor vehicles of a foreign country operating under sub section (1-A) of section

1. Inserted by Punjab Notification No GSR 18/PA4/24 s. 13 and 15 dated 23 February 1982.

2. Omitted by Punjab Notification No GSR 81/PA4/24 s. 13 and 15 dated 20.9.2000.

3. Second proviso to sub-rule (v) added by Punjab Government Notification No. 5892 h 38/3114, dated the 24th January, 1939.

4. Adaptation of Law of 1950.

5. Substituted vide adaptation of Law of 1950.

6. Substituted vide adaptation of Law of 1950.

7. Substituted vide adaptation of Law of 1950.

8. Added by Punjab Government Notification No. 2408 HG 41/5534, dated the 28th October, 1941.

9. Added by Punjab Government Notification No. 181 H 47/19563, dated the 14th March, 1947.

10. Substituted by Adaptation of Laws Order, 1950.

11. Added by Punjab Government Notification No. G.S.R. 96/P A. 4/24/S. 15/ Amd. (4)/65, dated the 3rd May, 1965.

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