

CHAPTER-III: TAXES ON MOTOR VEHICLES

3.1 Results of audit

Test check of the records in the offices of the Transport Department conducted during the year 2008-09 revealed short realisation of taxes, fees and penalty *etc.* amounting to Rs. 81.01 crore in 9,805 cases, which fall under the following categories:

(Rupees in crore)			
Sl. no.	Category	Number of cases	Amount
1.	Levy and collection of tax by the Transport Department (A Review)	1	37.29
2.	Non/short payment of tax, penalty, interest and compounding fees	9,677	43.51
3.	Non/short computation of motor vehicle tax/special road tax	96	0.17
4.	Other irregularities	31	0.04
Total		9,805	81.01

During the year 2008-09, the department accepted non/short computation of road tax, special road tax *etc.* of Rs. 30.33 crore involving 10,005 cases, of which 4,889 cases involving Rs. 14.81 crore had been pointed out in audit during the year 2008-09 and the rest in the earlier years. The department recovered Rs. 1.59 crore in 989 cases, of which 894 cases involving Rs. 1.48 crore were pointed out in audit during the year 2008-09 and the rest in earlier years.

A review on ‘**Levy and collection of tax by the Transport Department**’ and few illustrative audit observations involving Rs. 47.75 crore are mentioned in the succeeding paragraphs.

3.2 Review: Levy and Collection of Tax by the Transport Department

Highlights

- Non/short recovery of tax and penalty of Rs. 9.40 crore from 2,924 vehicle owners was noticed in cases selected for audit through statistical sampling.

(Paragraph 3.2.10)

- Transport Vehicles were plying without obtaining mechanical fitness certificate resulting in non-recovery of fee of Rs. 27.77 crore.

(Paragraph 3.2.14)

- Extrapolation of the results of statistical sampling indicated that the total loss of revenue on account of non/short recovery of tax/fee/penalty could be Rs. 477.63 crore.

(Paragraph 3.2.16)

3.2.1 Introduction

The Transport Department of Government of Rajasthan is responsible for exercising control over the work of registration and regularisation of motor vehicles which ply in the state. The department also issues licences to drivers, conductors and traders. Levy and collection of taxes, penalties and fees under the provisions of the Motor Vehicles Act, 1988 (MV Act), the Central Motor Vehicles Rules, 1989, the Rajasthan Motor Vehicles Taxation Act, 1951 (RMVT Act), the Rajasthan Motor Vehicles Rules, 1951 and the Rajasthan Motor Vehicles Rules, 1990 is also the responsibility of the department.

The performance audit of levy and collection of tax by the Transport Department was conducted to ascertain whether the department was enforcing effectively the rules framed under various act and whether the system of recovery of tax, fee and other charges was effective. The performance audit also evaluated the effectiveness of internal control mechanism of the department in order to prevent leakage of revenue.

Audit reviewed the system of levy and collection of Tax by Transport Department. It revealed a number of system and compliance deficiencies which are mentioned in the succeeding paragraphs.

3.2.2 Organisational set up

The Transport Department is headed by the Transport Commissioner cum Secretary to the Government. He is assisted by three Additional Transport Commissioners and seven Deputy Commissioners at headquarter level. The entire State is divided into 11 regions, headed by Regional Transport Officers (RTO) cum *ex-officio* Member Regional Transport Authority. There are 37 vehicles

registration districts headed by District Transport Officers (DTO) cum taxation officers.

3.2.3 Audit objectives

Performance review was carried out with the objectives to ascertain whether:

- the rules framed under various acts were enforced effectively;
- an effective system for recovery of tax, fee and other charges exists in the department; and
- effective internal control mechanism was in place to prevent leakage of revenue.

3.2.4 Scope of audit

The review covers the performance of transport department with regard to registration of vehicles, levy and collection of tax, fees, penalty besides issue of permits and licences. Audit findings are based on the test check of the records of Transport Commissioner office and five Regional Transport Offices and seven District Transport Offices¹ (out of total 37 RTOs/DTOs) for the period 2003-04 to 2007-08. The review was conducted between November 2008 and July 2009.

3.2.5 Acknowledgement

The Indian Audit and Accounts Department acknowledges the co-operation of the Transport Department in providing necessary information for audit. An entry conference with Transport Commissioner was held on 10 December 2008, wherein objectives and methodology of review were explained. An exit conference with the Transport Commissioner was held on 29 September 2009 to discuss the major audit findings and recommendations. The response of the Commissioner to the audit findings has been included in the performance audit.

3.2.6 Audit methodology

The review is based on two stage sampling. At first stage, sampling of RTO/DTO was made on the basis of Probability Proportional to Size With Replacement (PPSWR) method with reference to the revenue realised by the units (**Annexure 'C'**). At the second stage, sampling of records was done by adopting Systematic Random Sampling Method (SRSM) (**Annexure 'C'**). For selection of records, all vehicles were divided into following four categories:

Category-I: - Non-Transport Vehicles on which One Time Tax is leviable:
(Two-wheeler, Jeep, Car, Tractor, Trailer)

Category-II: - Transport Passenger Vehicles (Bus, Auto Rikshaw, Tempo)

Category-III: - Transport Goods Vehicles (Truck, Tempo and Other)

Category-IV: - Transport Vehicles (Taxi/Maxi Cab)

¹ RTO Alwar, Chittorgarh, Jaipur Kota and Udaipur; DTO Baran, Beawar, Bhilwara, Jaisalmer, Kotputli, Sirohi, and Sriganganagar.

For selection, the records in the Regional Transport Offices/District Transport Offices were serially numbered. The records for detailed audit were to be picked up at a regular interval which was calculated by dividing vehicle population of particular category from sample size of that category and then this interval was added to the first number selected from the random number table. The details of sampling method adopted are given in **Annexure 'D'**. The audit observations have been extrapolated for the state as a whole (**Annexure 'E'**). A meeting with Financial Advisor and Assistant Director (Statistics) of the Department was held on 30 July 2009 in which the technique of sampling and extrapolation used in the performance audit was explained.

3.2.7 Trend of revenue

Tax receipt of state and receipt of transport department for the last five years were as under:

(Rupees in crore)

Year	Tax revenue of State	Revenue of Transport Department	Percentage of Tax Revenue
2003-04	7,246.18	727.21	10.04
2004-05	8,414.82	817.21	9.71
2005-06	9,880.23	908.18	9.19
2006-07	11,608.24	1,023.61	8.82
2007-08	13,274.73	1,164.39	8.77

Though in actual terms, the motor vehicle tax receipts registered marginal increase every year, the proportionate percentage of revenue of transport department as compared to total revenue collection in the state is decreasing every year. During 2003-04, motor vehicle tax receipts accounted for 10 *per cent* of total state revenue. By the year 2007-08 MVT receipts accounted for 8.77 *per cent*.

Audit findings

System deficiencies

3.2.8 Non-levy of Temporary Registration Fee

As per provision contained in section 43 of MV Act, temporary registration (TR) is valid only for a period not exceeding one month and shall not be renewable. Further it provides that where a motor vehicle so registered is a chassis to which a body has not been attached and the same is detained in a workshop beyond the said period of one month, the period, on payment of such fees, may be extended by further period or periods as the registering authority may allow.

Audit observed that no mechanism has been evolved in the department by way of periodical returns to ensure compliance of above provisions of the MV Act.

Test check of the records of one RTO and one DTO of registration of vehicles revealed that 14 temporary registration certificates (TRC)² were granted to transport vehicles which were valid for one month. After the expiry of the period of TRC, neither did the vehicle owners apply for extension of period of temporary registration certificate nor did the department initiate any action to issue notices to the vehicle owners. The owners applied for permanent registration which was granted to these vehicles. However, while giving permanent registration, Registration Authorities did not levy and collect the TR fee for the intervening period *i.e.* from the date of lapse of temporary registration period to the date of grant of permanent registration. This resulted in non-recovery of TR fees amounting to Rs. 6,000.

The Transport Commissioner, while accepting the audit finding, stated that a circular would be issued to RTOs/DTOs to ensure levy of fee.

The Government may consider putting in place a monitoring mechanism by way of periodical returns to ensure collection of temporary registration fee.

3.2.9 Registration of vehicles

As per Rule 47 of the CMVR, an application for registration of motor vehicle shall be made within seven days from the date of taking delivery of the vehicle. Further under section 41 of MV Act, Compounding Fee (CF) of Rs. 100 is leviable for late registration of vehicle. **Audit observed that no system by way of periodical inspection was in place for ensuring imposition of penalty in case of late registration and charging of CF before grant of registration certificate.**

Test check of the records of four RTOs and five DTOs revealed that 136 vehicles³ were registered after the expiry of the prescribed period. The Registration Authorities while granting the registration did not levy and collect CF from these vehicle owners. This resulted in non-levy of CF of Rs. 13,600. In absence of any system for periodical inspection by departmental officers the Transport Commissioner was unaware of non levy of CF.

It was also observed from the records that in 12 cases⁴ the vehicles were registered even after a gap of three to fifteen months from the date of taking delivery.

The department accepted the audit finding and informed that the CF has been increased.

² RTO Kota (2) and DTO Sirohi (12).

³ RTO Alwar (23), Chittorgarh (19), Kota(8) and Udaipur(6); DTO Baran (16), Beawar (29), Jaisalmer (2), Kotputali (25) and Sirohi (8).

⁴ RTO Alwar (5) and Chittorgarh (1); DTO Jaisalmer (4) and Sirohi (2).

The Government may consider evolving a system by way of periodical inspections for ensuring imposition of penalty in case of late registration.

3.2.10 Non/short levy of tax/penalty

Motor Vehicle Tax (MVT) and/or Special Road Tax is leviable on all motor vehicles at prescribed rates under the provisions of section 4 of the RMVT Act. Further, section 6 provides that where due tax is not paid within the period allowed, penalty at the rate of 1.5 *per cent* per month is payable in addition to the tax due. **Audit observed that no system exists in the department to monitor the maintenance of tax ledgers of registered vehicles to ensure the recovery of tax. Besides, no return was prescribed to show the number of vehicles from which tax was due.**

3.2.10.1 Non-levy of MVT/SRT

Test check of the records of five RTOs and seven DTOs revealed that the MVT and SRT amounting to Rs. 6.71 crore had not been paid in respect of 2,277 vehicles⁵ during the period 2003-04 to 2007-08. Further, penalty amounting to Rs. 2.30 crore was also leviable as detailed below :

(Rupees in crore)					
Sl. no.	Type of vehicles	No. of vehicles	Tax not paid	Penalty leviable	Total amount recoverable
1.	Passenger vehicles	1,018	3.93	1.31	5.24
2.	Goods vehicles	826	1.72	0.65	2.37
3.	Taxi/Maxi cabs	433	1.06	0.34	1.40
Total		2,277	6.71	2.30	9.01

After the cases were pointed out the Department stated (September 2009) that the possibility of such a heavy amount of non-levy of tax was very remote. The Department accepted that due to paucity of staff, the tax ledgers are not being filled up, due to which it appeared that the motor vehicle tax/special road tax had not been collected. Fact remains that the evasion of motor vehicle tax/special road tax could not be ruled out due to lacunae in maintaining the records.

3.2.10.2 Short recovery of tax

It was further revealed that motor vehicle tax/special road tax of Rs. 30 lakh was recovered short from vehicle owners in 600 cases. Besides this penalty of Rs. 8 lakh for default in making full payment of tax was also leviable

⁵ RTO Alwar (93), Chittorgarh (119), Jaipur (294), Kota (113) and Udaipur (170); DTO Baran (220), Beawar (119), Bhilwara (168), Jaisalmer (151), Kotputli (174), Sirohi (383) and Sriganganagar (273).

as detailed below:

(Rupees in lakh)

Sl. no.	Type of vehicle	No. of vehicles	Tax paid short	Penalty leviable	Total amount recoverable
1.	Non transport vehicles	22	0.44	0.14	0.58
2.	Passenger vehicle	42	2.90	0.85	3.75
3.	Goods vehicle	442	19.45	5.13	24.58
4.	Taxi/Maxi cab	94	7.67	1.54	9.21
Total		600	30.46	7.66	38.12

After the cases were pointed out the Department accepted the possibility of short recovery of tax but wanted more time for verification of each case pointed out by audit.

3.2.10.3 Non-levy of penalty for late deposit of tax

Test check of the records of three RTOs and six DTOs revealed that in 47 cases⁶ tax was deposited late by the vehicle owners and same has been accepted by the department but penalty was not imposed for delay. This resulted in non-recovery of penalty of Rs. 71,000.

During the exit conference, the department agreed to take action to levy the penalty.

The Government may consider putting in place a monitoring mechanism to ensure collection of MVT/SRT at prescribed rates and levy of penalty in cases of non/short payment of tax.

3.2.11 Internal audit

Internal audit is an essential part of internal control mechanism. The position of last five years of internal audit was as under:

Year	Pending units	Units due for audit during the year	Total units due for audit	Units audited during the year	Units remained un-audited	Shortfall in percent
2003-04	11	77	88	74	14	18
2004-05	14	77	91	91	-	-
2005-06	-	77	77	77	-	-
2006-07	-	79	79	75	4	5
2007-08	4	79	83	67	16	20

There was a shortfall in internal audit ranging between 5 to 20 *per cent* in the years 2003-04, 2006-07 and 2007-08.

⁶ RTO Alwar(2), Jaipur(15) and Kota(2); DTO Baran(3), Beawar(4), Bhilwara(5), Kotputli(1), Sirohi(10) and Sriganganagar(5).

It was noticed that department had not made serious efforts to settle the 871 Inspection Reports containing 9,852 paras which were outstanding at the end of the year 2007-08. Year wise break up of outstanding paras is as under:

Year	1991-92 to 2003-04	2004-05	2005-06	2006-07	2007-08	Total
Paras	6,257	881	1,021	928	765	9,852

Thus, the purpose of internal audit was defeated as the issues raised by internal audit were not paid any attention.

Government may consider strengthening functioning of Internal Audit Wing in order to take appropriate measures for plugging the leakage of revenue and comply with the provisions of the Act.

Compliance deficiencies

3.2.12 Issue/renewal of permits

Under section 66 of the MV Act, motor vehicle owner shall not use any vehicle as a transport vehicle⁷ without permit, granted or countersigned by a Regional or State Transport Authority.

Test check of the records of two RTOs and two DTOs revealed that 80 vehicles⁸ (Auto-rickshaw) were plying without permits. This resulted in non-levy of permit fee of Rs. 12,000.

The Transport Commissioner stated that the issue of plying of vehicle without permit is largely limited to auto-rickshaws and suitable instructions in this regard would be issued.

3.2.13 Non-levy of penalty on the vehicles plying after expiry of registration

Under the provisions of rule 4.2 of RMVR, 1990 a transport vehicle shall not be deemed to be validly registered for the purpose of section 39 of MV Act after the expiry of 15 years from the date of first registration until the vehicle is re-registered. Further as per section 192 *ibid*, driving of a motor vehicle in contravention of provision of section 39 shall be punishable.

Test check of the records of RTO, Alwar revealed (April 2009) that MVT/SRT of five vehicles was collected/deposited by the owners of the vehicles though registration of these vehicles had expired but the department failed to detect the irregularity. This resulted in non-levy of penalty of Rs. 55,000.

After the cases were pointed out RTO stated that practically it is not possible for motor vehicle inspector to physically verify vehicles and documents. The fact, however, remains that as per provision of Para 5.6.10 of Manual of Transport

⁷ 'Transport Vehicle' means a public service vehicle, a goods carriage, an educational institution bus or a private service vehicle.

⁸ RTO Alwar(22) and Chittorgarh(23); DTO Bhilwara(4) and Sirohi(31).

Department, motor vehicle inspector is required to physically check the vehicles and documents at the time of inspection.

3.2.14 Fitness of vehicles

Section 56 of the MV Act provides that a transport vehicle shall not be deemed to be validly registered unless it carries a certificate of fitness. As per rule 62 of the CMVR, fitness certificate granted under the Act in respect of a newly registered transport vehicle is valid for two years and thereafter required to be renewed every year after on payment of prescribed fee.

As per the information supplied by the department the comparative position of transport vehicles along with fitness certificates issued is given below:

Year	Mechanical fitness due		Fitness certificate issued		Shortfall		
	New	Renewal (two years old)	New	Renewal	New	Renewal	Total
2003-04	35,417	3,41,259	27,378	1,24,275	8,039	2,16,984	2,25,023
2004-05	37,538	3,66,554	31,420	1,26,042	6,118	2,40,512	2,46,630
2005-06	38,368	4,01,971	36,451	1,27,403	1,917	2,74,568	2,76,485
2006-07	52,823	4,39,509	48,776	1,39,333	4,047	3,00,176	3,04,223
2007-08	47,636	4,77,877	40,847	1,48,698	6,789	3,29,179	3,35,968
G. Total	2,11,782	20,27,170	1,84,872	6,65,751	26,910	13,61,419	13,88,329

The above table shows that 22,38,952 transport vehicles were due for mechanical inspection during the period 2003-04 to 2007-08, against which only 8,50,623 fitness certificates were issued. Thus, 13,88,329 vehicles were plying without obtaining mechanical fitness certificates. This resulted in non-recovery of fitness fee of Rs. 27.77 crore calculated at the rate of Rs. 200 per vehicle.

Further scrutiny of records of two RTOs⁹ revealed that in respect of 400 vehicles the department has accepted payment of MVT/SRT without ensuring fitness of the vehicles. Non-initiation of any action against vehicles plying without mechanical fitness certificate is not only violation of provision of MV Act but also a serious threat to the public at large.

The Transport Commissioner indicated that such a large number of vehicles not having fitness certificate is very remote. There may be a lacunae in the figure maintained by the Department as the fitness certificate can be obtained by vehicles owners from other RTOs/DTOs.

3.2.15 Non-renewal of trade certificate

Rules 37 and 81 of the CMVR, 1989 provide that every trader in vehicles needs to obtain the trade certificate to be renewed annually on payment of prescribed fee. As per notification dated 31 March 2000, tax is leviable at prescribed rate from

⁹ RTO Alwar and Kota.

the manufacturer/dealer having possession of motor vehicles in a financial year under the authorisation of trade certificate.

Test check of the records of four RTOs and two DTOs revealed that 178 dealers/financer/body builders¹⁰ etc. having trade certificates, did not deposit the prescribed tax in respect of vehicles sold/financed by them. It was also revealed that six dealers financing the vehicles in DTO, Sirohi had neither obtained the trade certificates nor deposited the chargeable tax. This resulted in non-realisation of tax amounting to Rs. 12 lakh.

After the cases were pointed out the Department agreed to take action to rectify the situation.

3.2.16 Non-recovery of revenue in the State

An attempt was made by the Audit to extrapolate the findings of the performance audit in order to estimate the likely leakage of revenue on this account on the basis of statistical sampling. Audit estimated that in case the actual amount of non-levy of temporary registration fee, compounding fee and permit fee and non-recovery of motor vehicle tax and penalty (including penalty on late deposit of tax and on vehicles plying without registration) is extrapolated for the State, the likely leakage could amount to Rs. 477.63 crore as mentioned below:

(Rupees in lakh)

Type of irregularity	Non transport vehicles		Transport passenger vehicles		Transport goods vehicles		Taxi/Maxi cabs		Total	
	Amount	Estimate	Amount	Estimate	Amount	Estimate	Amount	Estimate	Amount	Estimate
Non-levy of temporary registration fee	-	-	0.02	0.60	0.04	3.12	-	-	0.06	3.72
Non-levy of compounding fee	0.13	134.15	0.01	0.21	-	-	-	-	0.14	134.36
Non-levy of permit fee	-	-	0.12	5.13	-	-	-	-	0.12	5.13
Non-recovery of tax and penalty	-	-	524.20	22,425.29	237.18	17,608.20	140.13	4,576.81	901.51	44,610.30
Short recovery of tax and penalty	0.58	591.37	3.75	160.31	24.58	1,825.04	9.21	300.68	38.12	2,877.40
Non-levy of penalty on late deposit of tax	0.04	42.51	-	-	0.65	48.11	0.02	0.59	0.71	91.21
Non-levy of penalty on vehicles plying without re-registration	-	-	-	-	0.55	40.83	-	-	0.55	40.83
Total	0.75	768.03	528.10	22,591.54	263.00	19,525.30	149.36	4,878.08	941.21	47,762.95

¹⁰ RTO Alwar(54), Chittorgarh(16), Kota(22) and Udaipur(27); DTO Bhilwara(37) and Sirohi(22).

Test check of the records, based on sampling indicated leakage of revenue of Rs. 9.41 crore under various categories indicated above.

Based on the test check of selected sample (as indicated in para 3.2.6), the most likely estimate of non-recovery/short recovery of MVT/SRT/CF/Permit Fee/Penalty *etc.* for the state is worked out to Rs. 477.63 crore.

During the exit conference, the Department accepted that the amount not collected on account of above could be to the tune of Rs. 300 to Rs. 400 crore.

3.2.17 Conclusion

Performance of the department in levying and collecting taxes on vehicles needs to be improved considerably. Statistical sampling and extrapolation of the audit results from the samples drawn indicated that the department failed to recover revenue of the order of around Rs. 400 crore from temporary registration fee, compounding fee, permit fee, motor vehicle tax, tax from trade certificate holders and penalty on account of late deposit of tax and vehicles plying without re-registration. During the exit conference the department had also agreed to this finding. The department also did not have control over mechanical fitness of vehicles and did not pay attention to the reports given by the internal audit.

The matter was brought to the notice of the department and reported to the Government in May 2009; their replies have not been received (October 2009).

3.2.18 Summary of recommendations

The Government may consider:

- **putting in place a monitoring mechanism by way of periodical returns to ensure collection of temporary registration fee;**
- **evolving a system by way of periodical inspections for ensuring imposition of penalty in case of late registration;**
- **putting in place a monitoring mechanism to ensure collection of MVT/SRT at prescribed rates and levy of penalty in cases of non/short payment of tax; and**
- **strengthening functioning of Internal Audit Wing in order to take appropriate measures for plugging the leakage of revenue and comply with the provisions of the Act.**

3.3 Other audit observations

Scrutiny of records in Transport Department revealed several cases of non-observance of provisions of Acts/Rules, non/short levy of fees, tax and penalty as mentioned in the succeeding paragraphs. Some omissions were pointed out in earlier years but not only the irregularities persist; these remain undetected till an audit is conducted. These cases are illustrative and are based on a test check carried out in audit. There is need for the Government to improve the internal control system including strengthening of internal audit.

3.3.1 Non-realisation of special road tax and penalty

The Regional Transport Officers/District Transport Officers did not observe some provisions of the Acts and rules in cases mentioned below. This resulted in non-levy of special road tax/penalty of Rs. 10.46 crore.

Under Rajasthan Motor Vehicles Taxation Act, 1951 and Rules made thereunder, vehicles are not liable to pay tax for the period during which their registration certificates (RC) are surrendered to the department. However, where a vehicle is found plying during the period of surrender of RC, the tax on such vehicle shall be payable for entire period of surrender alongwith a penalty equal to five times of the amount of tax due.

Cross verification of records relating to such surrender of RC in the 25 RTOs/DTOs¹¹ with returns/records maintained by Rajasthan State Road Transport Corporation (RSRTC) for the period 2006-07 and 2007-08 revealed that 295 stage carriages plied during the period of surrender of RC but special road tax amounting to Rs. 1.74 crore and penalty equivalent to five times of the said tax i.e. Rs. 8.72 crore was not levied. This resulted in non-realisation of revenue of Rs. 10.46 crore.

After the cases were pointed out (May 2009), the Government stated (June 2009) that the RSRTC has been directed to deposit the objected amount.

3.3.2 Pollution control

Rule 115 (7) of CMVR, 1989 provides that after the expiry of a period of one year from the date on which the motor vehicle was first registered, every such vehicle shall carry a valid 'Pollution Under Control Certificate' (PUC) issued by an agency authorised for this purpose by the State Government. The validity of the certificate shall be for six months or any lesser period as may be specified by the State Government from time to time.

As per the information obtained from the department the details of vehicles for

¹¹ RTO, Jodhpur, Sikar, Pali, Kota, Jaipur, Bikaner, Dausa and Chittorgarh; DTO, Dungarpur, Sirohi, Bhilwara, Banswara, Dholpur, Nagaur, Churu, Kotputali, Barmer, Tonk, Karauli, Bharatpur, Bundi, Jhunjhunu, Sriganganagar, Baran and Beawar.

which PUCC was due and issued are as under:

Year	No. of Vehicles registered up to the end of previous year	PUCC due for issue (twice in a year)	PUCC issued	Percentage
2003-04	34,86,679	69,73,358	3,96,609	5.69
2004-05	38,33,806	76,67,612	3,84,994	5.02
2005-06	42,60,729	85,21,458	4,05,648	4.76
2006-07	47,54,027	95,08,054	3,69,734	3.89
2007-08	53,36,213	1,06,72,426	4,17,229	3.91

Above table indicates that only 3.89 to 5.69 *per cent* PUCC were issued during the year 2003-04 to 2007-08 and was decreasing continuously.

Further, during test check of the records of RTO Jaipur it was noticed that only 0.19 *per cent* vehicles were checked with the purpose for ensuring pollution under control requirement by 7 flying squads during the year 2003-04 to 2007-08 as mentioned below:

Year	Vehicle population	PUCC due	Vehicles checked during the year	Percentage of vehicles checked
2003-04	7,62,885	15,25,770	2,410	0.16
2004-05	8,37,412	16,74,824	3,663	0.22
2005-06	9,40,883	18,81,766	3,712	0.20
2006-07	10,72,287	21,44,574	3,288	0.15
2007-08	12,05,830	24,11,660	5,412	0.22
Total	48,19,297	96,38,594	18,485	0.19