

CHAPTER-III
TRANSPORT DEPARTMENT

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3.1 Administration

The Commissioner of Transport, Assam is a wing under the Transport Department, entrusted with the responsibility of providing an efficient public transportation system, registration of vehicles in Assam, issuance of driving licenses and various permits, collection of road tax, *etc.* Besides being one of the major revenue earning Departments, the Commissionerate has been paying more emphasis for effective implementation of road safety measures through enforcement of the Motor Vehicles Act & Rules and promotion of awareness and educational programmes on road safety through the State Road Safety Council, the lead Agency on State Road Safety and District Road Safety Committee under the monitoring of the Supreme Court Committee on Road Safety.

The Secretary to Government of Assam (GoA), Transport Department is the Administrative Head of the Department.

The Commissioner of Transport (CoT), Assam is the Head of the Commissionerate and is assisted by one Additional Commissioner of Transport, two Joint Commissioners of Transport, three Deputy Commissioners of Transport and five Assistant Commissioners of Transport. There are 34 District level offices which are headed by District Transport Officers (DTOs) who are assisted by Motor Vehicle Inspectors, Enforcement Inspectors and other officials in discharging their day-to-day functions. They are empowered to implement provisions under the Acts and Rules *i.e.*, the Motor Vehicles Act, 1988, the Central Motor Vehicles Rules, 1989, the Assam Motor Vehicle Rules, 2003, *etc.*

The Transport Department is also responsible for collection of taxes, fees and fines on motor vehicles registered in Assam. For commercial vehicles, motor vehicle tax is realised every year and the vehicle owner has the option to pay it quarterly or annually; while One Time Tax for 15 years or in two instalments (five years and 10 years) is realised from all private vehicles registered in the State. Besides, composite fee *in lieu* of motor vehicle tax is also collected from the owners of commercial vehicles bearing national permit/tourist permit of other States plying in the State. Further, there is provision for levy and collection of fines for various offences which are imposed under the respective Acts and Rules.

3.2 Results of Audit

During test-check of records of 10 offices and 14 offices (out of total 61 offices) of the Transport Department in 2020-21 and 2021-22 respectively, Audit noticed short/non-realisation of motor vehicles taxes/fine as detailed in **Table 3.1**.

Table 3.1: Results of Audit

Sl. No.	Category	2020-21		2021-22	
		Number of IRs	Amount (₹ in crore)	Number of IRs	Amount (₹ in crore)
1	Non-realisation of road tax and fine	05	11.47	09	18.38

Sl. No.	Category	2020-21		2021-22	
		Number of IRs	Amount (₹ in crore)	Number of IRs	Amount (₹ in crore)
2	Fitness certificate of transport vehicles not renewed	05	13.63	08	17.13
3	Vehicles plying without valid permit	04	1.39	09	1.48
4	Non/short realisation of Trade Certificate/Trade licence fee	09	0.09	15	0.25
5	Non realisation of composite fee	01	0.20	0	0
6	Non-realisation of One Time Tax from personalised vehicles	0	0	03	3.87
7	Others	12	0.10	47	0.99
Total		36	26.88	91	42.10

Compliance Audit Observations

3.3 Non-realisation of Motor Vehicle (MV) tax

Five DTOs did not take timely action to realise MV tax from owners of 26,214 Transport Vehicles which resulted in outstanding MV tax of ₹ 8.61 crore, besides fine of ₹ 2.85 crore.

Section 5 of the Assam Motor Vehicle Taxation (AMVT) Act, 1936 provides that MV tax is leviable on vehicles used for commercial purposes in advance each year; however, the vehicle owner has the option to pay the tax quarterly or annually. The rates of MV tax payable by various categories of commercial vehicles were last revised in September 2015. Further, every owner who fails to pay the appropriate road tax in time shall be liable to pay a fine⁵⁴ of ₹ 5 per day of such delayed payment.

Maintenance of Combined Register⁵⁵ (as required under Section 44 of the AMVT Act, 1936) got discontinued after introduction of VAHAN⁵⁶ software in Assam and all information regarding vehicles are available in the online system. 'VAHAN' software has the facility to generate various MIS reports viz., Tax Deposited Report, Defaulter Report, etc. to assist the Transport Authorities in issuing demand notices to defaulters.

Rule 49 (2) of the AMV Rules, 2003 provides that if a vehicle owner decides to withdraw his vehicle off the road for repairs, etc. for a period of more than 30 days continuously, he is required to submit an application in Form 'H' in triplicate along with the documents of the vehicle/number plate, etc. before the Registering Authority for temporary exemption from payment of taxes.

During December 2020 to March 2021, Audit generated the defaulter report of transport vehicles from 'VAHAN' software in respect of five DTOs⁵⁷ (out of 34 DTOs in Assam) and noticed that of the 2,79,670 registered commercial vehicles in those five districts, the owners of 26,214 vehicles (9.37 per cent) did not pay MV tax of ₹ 8.61 crore, which was due between April 2018 to March 2020 (**Appendix-XXII**). Audit further noticed

⁵⁴ Inserted Section 5A in AMVT Act, 1936 vide GoA Notification No.LGL.42/99/51 dated 09 May 2002

⁵⁵ Prior to introduction of 'VAHAN' software, manual records of vehicle details were maintained in a register which was called Combined Register.

⁵⁶ Which is an online system.

⁵⁷ DTOs, Kamrup (Metro) R & L, Kamrup (Rural), Nagaon, Morigaon and Nalbari.

that there was nothing on record to suggest that the owners of such vehicles had submitted form 'H' for exemption from tax during the period. Despite having an in-built facility in the VAHAN software to generate tax defaulters report, the DTOs showed laxity to review the defaulters report and initiate action to recover tax and fine from the owners of 26,214 commercial vehicles. This resulted in non-realisation of MV tax amounting to ₹ 8.61 crore and fine of ₹ 2.85 crore up to March 2020.

On this being pointed out, three DTOs⁵⁸ had furnished replies as below:

- DTO, Kamrup (Rural), Amingaon stated (February 2021) that based on the audit observation, they had issued demand notices to the vehicle owners to pay road tax and fine. In the meantime, the DTO had realised ₹ 4.93 crore of MV tax and fine from the defaulters. However, in June 2022, Audit further analysed 'VAHAN' database to verify the status of realisation of MV tax and fine from the vehicles pointed out in the audit observation and it was noticed that out of 5,934 vehicles under observation, only ₹ 61 lakh was realised from 810 vehicles leaving ₹ 1.53 crore yet to be realised from 5,124 vehicles.
- DTO, Kamrup (Metro) R & L stated (July 2021) that based on the audit observation, besides issue of demand notices, phone calls and SMS, the Department had carried out special enforcement drive and realised ₹ 7.37 crore as MV tax and fine. However, in June 2022, Audit further analysed the 'VAHAN' database to verify the status of realisation of MV tax and fine from the 11,891 vehicles under observation and it was noticed that a sum of only ₹ 1.75 crore was realised from 2,242 vehicles leaving ₹ 4.23 crore yet to be realised from 9,649 vehicles.
- DTO, Morigaon stated (December 2021) that based on the audit observation, road tax and fine of ₹ 2.13 lakh against 27 vehicles had been realised. However, Audit further analysed the 'VAHAN' database in June 2022 and noticed that MV tax and fine of ₹ 0.13 crore was realised from 182 vehicle owners, out of 1,792 vehicles under observation, leaving an amount of ₹ 0.92 crore from 1,610 vehicles yet to be realised.
- The DTOs, Nagaon and Nalbari did not furnish replies to the audit observation. However, Audit further analysed the 'VAHAN' database pertaining to Nagaon in June 2022 and noticed that MV tax and fine of ₹ 0.28 crore was realised from 487 vehicle owners, out of 4,823 vehicles under observation, leaving a sum of ₹ 1.57 crore from 4,336 vehicles yet to be realised. Similarly, Audit analysed the 'VAHAN' database pertaining to Nalbari in June 2022 and noticed that MV tax and fine of ₹ 0.07 crore was realised from 216 vehicle owners, out of 1,774 vehicles under observation, leaving an amount of ₹ 0.39 crore from 1,558 vehicles yet to be realised.

⁵⁸ DTOs, Kamrup (Metro) R & L, Kamrup (Rural) and Morigaon.

After this was pointed out, ₹ 12.78 crore of MV tax and fine was realised from the defaulting vehicle owners in five DTOs. However, MV tax and fine of ₹ 8.64 crore was yet to be realised from 22,277 vehicles under observation at five DTOs.

The matter was reported to the Government/Department (September 2022); their reply was awaited (February 2023).

Recommendation: *The Department should periodically generate defaulters report from 'VAHAN' database and ensure that no vehicle plies on road without payment of MV tax. The defaulters list may invariably be forwarded to the enforcement branch for interception of defaulting vehicles plying on road.*

3.4 Fitness certificate of transport vehicles not renewed

Despite availability of information in 'VAHAN' database, the DTOs failed to levy fitness fee of ₹ 78.18 lakh and penalty of ₹ 12.51 crore on 12,040 transport (commercial) vehicles potentially plying without valid fitness certificates.

Under Section 56 of the Motor Vehicles (MV) Act, 1988 read with Rule 62 of the Central Motor Vehicle (CMV) Rules, 1989 made thereunder, a transport vehicle shall not be deemed to be validly registered unless it carries a certificate of fitness. Further, under Section 84 (a) of the MV Act, 1988, the vehicle to which the permit relates should carry a valid certificate of fitness issued under Section 56 of the Act. A fitness certificate granted in respect of a newly registered transport vehicle is valid for two years and is required to be renewed every year on payment of prescribed testing fee of ₹ 400 for three wheelers and light motor vehicles (LMV) and ₹ 600 for medium (MMV) and heavy (HMV) motor vehicles with effect from 29 December 2016. In addition to this, renewal fee of ₹ 200 is also leviable for all categories of vehicles. In case of default, an additional⁵⁹ fee of ₹ 50 for each day of delay after expiry of certificate of fitness is also leviable.

Rule 87(2) of the AMV Rules, 2003, provides that the Motor Vehicle Inspector (MVI) may inspect any transport vehicle at any time at any place to check whether the vehicle is fit for plying on public roads.

Previous Audit Reports⁶⁰ of 2015-16 to 2019-20 had highlighted persistent loss of Government revenue of ₹ 5.50 crore due to non-levy of fitness fee.

Audit analysed (December 2020-March 2021) the 'VAHAN' database and noticed that fitness certificates of a total of 25,445 commercial vehicles had expired in the State (all the 27 DTOs) as on 31 March 2020.

To evaluate the corrective measures adopted by the Department in this regard, Audit examined Fitness Expiry Reports generated from 'VAHAN' database in five DTOs⁶¹,

⁵⁹ Vide notification no. TMV.219/2017/22 dated 19 December 2018 followed by Government of India's notification no. G.S.R.1183 (E) dated 29 December 2016.

⁶⁰ Paragraphs 4.2.9, 4.6, 4.4, 4.4.4 and 4.3 of the Audit Reports (Revenue Sector) for the year ended 31 March 2016, 31 March 2017, 31 March 2018, 31 March 2019 and 31 March 2020 respectively.

⁶¹ Kamrup (Metro) R & L, Kamrup (Rural), Nalbari, Nagaon and Morigaon.

which showed that out of the total 2,79,670 transport vehicles⁶² registered in these five districts, fitness certificate of 12,040 vehicles⁶³ had expired between April 2018 and March 2020 but had not been renewed. On cross-check of Fitness Expiry Report with Tax Payment Report of 4,151 vehicles, audit noticed that 1,540 vehicle owners had deposited MV tax during the same period without renewal of fitness certificates.

Though information regarding expiry of fitness of these vehicles was available in 'VAHAN' database, the concerned DTOs failed to take cognisance of these cases. Specific feature to prevent vehicle owners from paying tax in cases of vehicles whose fitness had expired was not available in the software. The DTOs neither initiated any action to cancel the registration/permit of those vehicles whose fitness certificate had expired nor did they issue any notices to the defaulting vehicle owners. Plying of such vehicles without valid fitness certificate poses a potential hazard to the public and the environment. The officials of Enforcement branch also failed to identify and stop these vehicles from plying on road during their checking.

Thus, due to non-renewal of the fitness certificates, inspection fee and renewal fee of ₹ 78.18 lakh⁶⁴ had not been realised from 12,040 commercial vehicles. Besides, additional fee of ₹ 12.51 crore at the rate of ₹ 50 per day for the period of delay was also leviable (**Appendix-XXIII**).

On this being pointed out by Audit:

- The DTO, Kamrup (Rural) stated (February 2021) that all the enforcement teams of this office have been directed to conduct special day/night drive to detect the defaulting vehicles which are plying on the road without carrying valid fitness certificates.
- The DTO (R & L), Kamrup (Metro) stated (July 2021) that necessary steps have been taken to share fitness expiry report as pointed out by audit with the DTO (Enforcement), Kamrup Metro to check the movement of vehicles without valid fitness certificates.
- The DTO, Morigaon stated (December 2021) that based on the audit observation, fitness fees and fines of ₹ 0.20 lakh had been realised against three vehicles.

The matter was reported to the Government/Department (September 2022); their reply was awaited (February 2023).

Recommendation: *The Department may generate periodical fitness expiry report from 'VAHAN' data base and action may be taken to detect vehicles plying without fitness certificate. Further, the Department may take up with the Ministry of Road Transport & Highways of India (MoRTH) to develop a system to generate alerts in the 'VAHAN' software showing other dues, if any, while realising payment of road tax or permit fee.*

⁶² Of the total registered vehicles of 16.17 lakh including private car/two wheeler, Government vehicles, etc.

⁶³ Vehicles which have not completed 15 years have only been taken under observation.

⁶⁴ Testing fee of ₹ 54.10 lakh and Certificate renewal fee of ₹ 24.08 lakh.

3.5 Non-realisation of One Time Tax from personalised (non-Transport) vehicles

Eight DTOs did not realise One Time Tax (OTT) from owners of 2,231 personalised (non-Transport) four-wheeler vehicles, which led to non-realisation of OTT of ₹6.36 crore besides fine of ₹ 0.77 crore.

Under Section 4-A of Assam Motor Vehicle Taxation (AMVT) Act, 1936 as amended from time to time, the owner of any motor vehicle, tricycle, trailer/side car, motor car or jeep meant for exclusive personal use and not registered as a public service vehicle and which is less than 15 years old when applying for first registration or assignment of a fresh registration mark or change of address or removal of the aforesaid vehicle from any State other than Assam shall pay One Time Tax (OTT) as specified in Schedule-I of AMVT Act, 1936.

Taxation rates of OTT under Schedule I of AMVT Act, 1936 were amended⁶⁵ in May 2011 and September 2015, which provided different rates of OTT based on cost price of the personalised four wheeler vehicle. Owners may opt to either:

- i. pay OTT in full for 15 years at the time of registration of the vehicle, or
- ii. pay OTT in two slabs *i.e.*, 50 *per cent*⁶⁶ of the total OTT for a period of first five years and 50 *per cent* of total OTT payable for the next 10 years.

Further, as per AMVT Act, 1936 (amended in May 2011) owners of personalised vehicles, who prefer payment of OTT in slabs, shall have to pay the OTT for the remaining period⁶⁷ (10 years) immediately after expiry of the taxes paid, failing which a fine of ₹ five per diem shall be levied from the due date for payment of tax.

Audit analysed (between November 2021 and September 2022) the tax defaulters in payment of OTT from 'VAHAN' software of eight DTOs⁶⁸ (out of 32 DTOs in Assam) and noticed that owners of 2,231 personalised four-wheeler vehicles (out of 5,52,075 vehicles) did not pay the amount of OTT of ₹ 6.36 crore involved in second slab of payment for registration of vehicles, which became due between March 2016 and March 2022 as detailed in **Appendix-XXIV**.

Despite having an in-built facility in the software to generate the Tax Defaulters report, the DTOs did not review the defaulters report and initiate action to recover OTT and applicable fine as per AMVT Act, 1936 from the owners of 2,231 non-transport (personalised) vehicles. This resulted in non-realisation of OTT of ₹ 6.36 crore and fine of ₹ 0.77 crore up to March 2022.

⁶⁵ Vide notification No. LGL.3/2010/27 dated 24th May, 2011 and notification No. LGL.3/2010/80 dated 30th September, 2015.

⁶⁶ Where cost of vehicle is more than ₹ four lakh up to 16 June 2015 and more than ₹ six lakh on or after 17 June 2015.

⁶⁷ Fifty *per cent* of prevailing rate of OTT base on cost of the vehicle.

⁶⁸ DTOs at Kokrajhar, Sonitpur, Kamrup (Metro) R & L, Dibrugarh, Lakhimpur, Dhemaji, Tinsukia and Udalguri.

On this being pointed out, five⁶⁹ out of eight DTOs, while accepting the audit observation, stated as under:

- DTO, Sonitpur (Tezpur) stated (November 2022) that demand notices have been issued from time to time to the defaulting owner of vehicles and vigorous enforcement drive is going on.
- DTO, Tinsukia stated (December 2022) that besides issue of demand notices, 73 vehicle owners had deposited MV tax and fines of ₹ 20.02 lakh (tax and fine amount not separated).
- DTO, Dibrugarh stated (September 2022) that instruction was issued to the dealing assistant to issue demand notices and enforcement teams have been directed to take necessary steps to book cases against such tax defaulting vehicle owners.
- DTO, Lakhimpur stated (September 2022) that demand notices are issued on a regular basis and arrear tax has been realised in some cases (number of vehicles and amount realised not mentioned).
- DTO, R & L, Kamrup (Metro) stated (July 2021) that the Department had carried out special enforcement drive besides issue of demand notices, phone calls and SMS to the defaulters. Further, DTO (Enforcement), Kamrup Metro has shared the data in respect of the defaulters' vehicle provided by audit and requested all the enforcement teams under his control to conduct day/night drive against all categories of vehicles including 875 numbers of non-transport personalised vehicles against which final instalment of OTT MV tax/fine is yet to be realised.

Reply from the remaining three DTOs⁷⁰ is still awaited.

The matter was reported to the Government/Department in January 2023, their reply is awaited (February 2023).

Recommendation: *The Department may ensure realisation of OTT and fine from vehicle owners and immediately take up the matter with the enforcement wing for interception of vehicles plying on road without payment of OTT.*

3.6 Plying of vehicles without valid permit

District Transport Officer (DTO) failed to realise permit fee of ₹ 51.92 lakh from 1,985 transport vehicles which were plying without valid permits.

Section 66 of the Motor Vehicle (MV) Act, 1988 read with Rule 45 (2) of the Assam Motor Vehicle (AMV) Rules, 2003 stipulates that the owner of a transport vehicle including local and all-Assam Taxi can use his vehicle within a region only after obtaining a permit from the prescribed authority⁷¹.

⁶⁹ DTOs- Sonitpur, Tinsukia, Dibrugarh, Lakhimpur and Kamrup (Metro) R & L.

⁷⁰ DTOs- Dhemaji, Udalguri and Kokrajhar.

⁷¹ State Transport Authority (STA)/Regional Transport Authority (RTA).

As per Rule 46 (C) of the AMV Rules, 2003, a periodic permit for carrying goods and passengers shall be issued for a duration of minimum one year and up to a maximum period of five years. However, a temporary permit shall be issued for a maximum duration of four months, but it cannot be renewed for more than three times. Rule 46 (B) of the AMV Rules, 2003 provides fees⁷² for grant/renewal of different categories of permits as shown in **Table 3.2**.

Table 3.2: Rate of permit fee effective from 30 July 2015

Type of vehicle	Periodic permit fee up to three years (in ₹)	Periodic permit fee for more than three years up to five years (in ₹)
Three wheelers (Passengers)	300	600
Three wheelers (Goods)	500	700
Local taxi	1,000	1,000
All Assam Taxi	1,500	1,500
Others vehicles	2,000	3,000

In January 2021, audit analysed the ‘VAHAN’ database of the DTO, Kamrup (Metro) regarding issue of periodic permits and noticed that the validity of periodic permits of 1,985 transport vehicles⁷³ (1.14 per cent), out of 1,73,487 registered commercial vehicles) lapsed between April 2017 and March 2020. Further, audit cross verified 100 out of these 1,985 transport vehicles with their registration details and noticed that registration of these 100 commercial vehicles were still valid (*i.e.*, these 100 vehicles were less than 15 years old).

Audit further test-checked (July 2022) the status of payment of MV tax and fitness validity of these vehicles and found that the owners of 434 vehicles had deposited MV tax, which was indicative of the fact that these vehicles were plying on road without valid permit. Scrutiny of records revealed that the DTO/RTA had not initiated prompt action such as sharing of defaulters report with the enforcement branch to trace out the defaulters on road. Further, there was no feature available in the ‘VAHAN’ software to ensure validity of permit, fitness, *etc.* during payment of MV tax by the owners nor did the DTO concerned take into consideration various MIS reports (*viz.*, Defaulter Report, *etc.*) at the time of payment of MV tax by the defaulting owners. Thus, non-detection of commercial vehicles plying without valid permit resulted in non-realisation of periodic permit fee of ₹ 51.92 lakh as shown in **Appendix-XXV**.

On this being pointed out by audit, the DTO/RTA, Kamrup (Metro) stated (April 2021) that demand notices are being issued to the defaulters on the expiry of permit but most of the show-cause notices came back to the office for non-availability of the addresses mentioned in the Registration Certificate. However, the copies of the demand notices are also forwarded to the DTO, Enforcement, Kamrup (Metro) for taking necessary action at his end *viz.*, seizure of vehicles along with vehicle records. However, Audit noticed that vehicle owners had paid MV tax without renewal of periodical permit.

⁷² Amended vide Govt. Notification No. TMV.193/2015/47 dated 30 July 2015.

⁷³ Goods Carrier 1314, Dumper 233, Excavator 45, Articulated vehicle, 15, Vehicle fitted with Rig 7, Bus 27, Cab 156 and Three Wheeler Passenger 188.

The matter was reported to the Government/Department in September 2022; reply from Government was still awaited (February 2023).

***Recommendation:** The Department may consider developing a standard operating procedure incorporating mandatory checks regarding validity of fitness certificate, renewal of road permit, insurance, etc. while realising MV tax.*

3.7 Non realisation of Composite Fee/Authorisation Fee

Composite and authorisation fees amounting to ₹ 21.41 lakh was not realised from 669 tourist motor cabs plying on road without renewal of authorisation of tourist permit.

Section 88 (9) of the Motor Vehicle (MV) Act, 1988 provides that any State Transport Authority may, for the purpose of promoting tourism, grant permits in respect of tourist vehicles valid for the whole of India, or such contiguous States not being less than three in number including the State in which the permit is issued.

Rule 82 of the Central Motor Vehicle (CMV) Rules, 1989 provides that a tourist permit shall be deemed to be invalid from the date on which the motor vehicle covered by the permit completes nine years and eight years in case of motor cab⁷⁴ and motor vehicle respectively from the date of initial registration.

Further, Rule 83 of the CMV Rules, 1989, provides that the grant of an authorisation for a tourist permit shall be made on realisation of authorisation fee of ₹ 500 per annum along with composite fee fixed by the respective State Government, in the form of bank draft. The period of validity of an authorisation shall not exceed one year at a time.

Composite fee is payable at the rate of ₹ 375 and ₹ 300 per quarter for plying tourist motor cab in Arunachal Pradesh⁷⁵ and Meghalaya⁷⁶ respectively, other than home State. In Assam, the Commissioner of Transport, on realisation of authorisation and composite fees, grants tourist permits.

Audit scrutiny (September-October 2020) of Permit issue Register in respect of tourist cab⁷⁷ authorised to ply in Arunachal and Meghalaya other than Assam at the office of the Commissioner of Transport, Assam revealed that owners of 669 motor cabs neither renewed their authorisation of tourist permits (validity of which had expired between December 2018 and March 2020) nor informed the authority about surrender of tourist permits in terms of Rule 49 (1) of Assam Motor Vehicle Rules, 2003. Audit test-checked the details of 200 out of these 669 commercial vehicles and noticed that all these vehicles had paid MV tax after March 2020 without obtaining fresh permit.

⁷⁴ Seating capacity not more than six.

⁷⁵ Notification No.T/STA/4/79/Vol.II dated 13 July 2000.

⁷⁶ Letter No. STA.407/96/7 dated 6 May 1997.

⁷⁷ Seating capacity up to six persons.

Thus, non-renewal of authorisation of tourist permit by the owners of 669 vehicles resulted in non-realisation of authorisation fee as well as composite fee of ₹ 21.41 lakh⁷⁸. Audit noticed that the Commissioner of Transport, Assam could not detect plying of these vehicles without authorisation of permits and payment of fees by the tourist permit holders due to non-review of permit register.

During the exit conference (October 2020), the Deputy Commissioner of Transport, Assam, while accepting the audit observation, stated that demand notices would be issued to the respective vehicle owners with a copy to the concerned DTO to take necessary action against the vehicle owners.

The matter was reported to the Government/Department in September 2022; reply from Government was still awaited (February 2023).

Recommendation: *The Department should ensure sending of SMS alert to the vehicle owners on expiry of tourist permits. In the event of failure to renew authorisation of permit, the matter may be taken up with the Enforcement Wing for taking necessary action.*

78

State	Type of fee	Rate of fee per annum (in ₹)	Number of motor cabs	Total amount (in ₹)
Assam	Authorisation fee	500	669	3,34,500
Arunachal Pradesh	Composite fee	1500	669	10,03,500
Meghalaya	Composite fee	1200	669	8,02,800
Total				21,40,800