

Chapter - 5
**Enforcement Activities and Human
Resource Management**

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Enforcement Activities and Human Resource Management

This Chapter specifically highlights the enforcement activities¹ carried out by the RTOs/ARTOs in the State, evaluating their effectiveness, efficiency and alignment with statutory mandates.

Brief snapshot of the chapter:

- Scrutiny of the e-Challan data provided by the Transport Commissioner, Uttarakhand revealed that the number of challans has increased significantly in 2023-24 compared with the previous years due to implementation of Automatic Number Plate Recognition (ANPR) camera system in May 2023.
- Scrutiny of the e-Challan data did not reveal any instances where higher compounding fees were imposed for repeated offences. Further, instances of levy of incorrect rates of compounding fees were also noticed.
- Scrutiny of the e-Challan data revealed that 1,65,861 challans, amounting to ₹ 58.02 crore, pertaining to the period from 01 April 2019 to 31 December 2024 were not forwarded to Hon'ble Court and were pending at Department level as on 31 July 2024.
- Auction of vehicles seized during enforcement activities was not conducted in a timely manner and seized vehicles were lying idle for more than three years in test-checked units. The seized vehicles were parked in open areas without ensuring the adequate security of the vehicles.
- There were significant delays in deposit of the Government dues recovered from auction of seized vehicles into the Government Account and refund of balances amount to the owners of seized vehicles indicating weak financial controls and poor enforcement of statutory provisions.
- Vehicle Location Tracking (VLT) Command and Control Centre was underutilised and the VLT system was not used effectively for its intended purpose of enhancing public road safety.
- Forty alcometers were procured in July 2018 to check Drunk and Drive cases, out of which, only 22 alcometers were distributed in December 2018, while remaining 18 alcometers were distributed with substantial delays of more than five years.
- In the test-checked units, no inspections of Pollution Under Control (PUC) centres were conducted during the period 2019-24.

¹ Enforcement activities include checking of vehicles and issuing challans for non-compliance of rules/provisions envisaged in relevant Acts, Rules and regulations.

5.1 Enforcement Activities

Uttarakhand characterised by its hilly terrain and a growing vehicular population, faces unique challenges in transport management. The State is a vital corridor for tourist and commercial traffic, necessitating robust enforcement to address safety and regulatory concerns.

The Transport Department in Uttarakhand has a pivotal role in ensuring compliance with transportation laws, fostering road safety and contributing to revenue generation through the effective regulation of vehicular activities.

5.1.1 Functions of ARTO (Enforcement)

The Transport Commissioner vide order dated 12 June 2006 had enumerated the duties of ARTO (Enforcement). The overall duty of ARTO (Enforcement) is enforcement of the provisions of the MV Act, 1988, the Uttarakhand Motor Vehicles Taxation Reform Act 2003 and the rules framed thereunder. The primary functions include the following:

- ✓ Monitoring compliance with Vehicle Registration and Taxation Laws: Ensuring vehicles operating within Uttarakhand meet registration and tax payment requirements under State and National regulations.
- ✓ Enforcement of Traffic Rules and Safety Standards: Collaborating with traffic police to oversee speed limits, weight regulations and pollution control norms.
- ✓ Checks on Valid Permits and Driver Licensing: Conducting routine inspections to validate operating permits and driver credentials.
- ✓ Implementation of Technological Interventions: Utilising digital platforms for challans, e-payments and tracking offender records to enhance enforcement transparency and efficiency.

5.1.2 e-Challan software

The Ministry of Road Transport and Highways (MoRTH) in collaboration with NIC (May 2016) has developed an electronic based system (e-Challan software) for recording of offences including compounding, impounding, making endorsements, suspension and revocation of licences and registrations, issuance of e-Challan and preserving, retaining and granting access to machine readable, printable, shareable, verifiable and secure electronic records. e-Challan software introduces a novel concept of using mobile based app for issuing e-Challan. The system aims to provide a perfect solution for the challenges which the Transport Department usually faced with respect to tracking the challan records, payments, reports *etc.* by leveraging latest technologies which are easy to use, adapt and implement at the ground level.

The e-Challan data as well as Annual Returns for the period from 2019-20 to 2023-24, provided by the office of Transport Commissioner, Uttarakhand was analysed by the audit. Analysis of the e-Challan data provides an overview of various traffic offences and the corresponding number of challans issued for each violation as shown in **Chart-5.1** below:

Chart-5.1: Offence wise details



It was noticed that the number of challans has increased significantly in 2023-24 compared with the previous years due to implementation of ANPR camera system in the State. The audit findings related to e-Challan and enforcement activities are discussed in succeeding paragraphs.

5.2 Levy of inappropriate rates of compounding fee

Government of Uttarakhand vide Notification² dated 24 September 2019 authorised all officers of the Transport Tax Officer-Grade-1 and above of the Transport Department to compound the offences punishable under the specified sections in respect of offences detected by any officer of the State in their jurisdiction, for the amount specified in each section. The revised rate of compounding was enforced from date of issue of notification *i.e.*, 24 September 2019.

Scrutiny of e-Challan data provided by the Transport Commissioner, Uttarakhand revealed that in 52,142 offences³ during 2019-20 to 2023-24, the fine/compounding amount for various type of offences was levied at ₹ 100. However, as per the Government notification, none of the offence was notified for levy of fine of ₹ 100.

Further scrutiny of e-Challan data revealed that 1,615 offences pertaining to “Without Seat Belt while driving four wheeler” were fined with ₹ 100 instead of ₹ 1,000 and 3,438 offences pertaining to “vehicle violating standards prescribed for control of noise (using multi tone horn / pressure horn)” were fined with ₹ 1,000 instead of prescribed fine of ₹ 2,500. This resulted in short levy of compounding fee amounting to ₹ 66.10 lakh⁴ during the period of 2019-24.

² No. 418/ix-1/53/2019 dated 24.09.2019 of Transport Department.

³ Challan date from 1st October 2019 onwards (Excluding levied by the Hon’ble Court).

⁴ $1,615 \times ₹ 900 + 3,438 \times ₹ 1,500 = ₹ 66,10,500.$

During the field audit of test-checked units, it was noticed that the tablets/machines issued to the enforcement officers/officials were reflecting similar type of offences with different fine/penalty amounts resulting in different compounding fees being levied for the same offences as detailed in *Appendix-5.1*. On being enquired, it was informed by the Department that both old and new rates of compounding fee for an offence were available in the tablets/software.

The State Government, while accepting the facts (August 2025), stated that upon investigation of 52,142 offences, documents related to 41,091 cases were found to be in order, although they were not produced at the time of checking/issuance of challan. Consequently, a fine of only ₹ 100 was imposed in these cases due to the failure to disable old offences in the software. This issue has since been rectified in the software as of 02 July 2025. Additionally, all Enforcement Officers have been directed to impose challans/fines strictly as per the rates prescribed in the notification issued in September 2019.

5.3 Repeated offences not detected by challan machine for levy of higher rates of compounding fee

The Government of Uttarakhand vide notification⁵ dated 24 September 2019 prescribed double/multifold compounding fees for repeated offences under various sections such as sections 177, 184 (c), 186, 189, 190 (2), 192, 196 of the MV Act, 1988.

Scrutiny of the e-Challan data provided by the Transport Commissioner, Uttarakhand did not reveal any instances where higher compounding fees were imposed for repeated offences.

Further, during the field visit of test-checked units, it was observed that the challan machine/tab was unable to automatically detect repeated offences. As a result, the system did not calculate the compounding amount for subsequent offences at the enhanced rate.

The State Government, while accepting the facts (August 2025), stated that although the provision for higher fines for subsequent offences has been incorporated into the e-Challan master, it is not being automatically retrieved by the e-Challan machines/tabs provided to Enforcement Officers. In this regard, a letter is being issued to NIC to make the necessary modifications in the software.

5.4 Challans amounting to ₹ 58.02 crore not forwarded to Hon'ble Court

As per Rules 167 of the CMVR, 1989, a challan for a traffic violation must be disposed of within 90 days of its issue. If the challan is not disposed of within 90 days, the licensing or registering authority will not process applications related to the offender's licence or the vehicle's registration. As per existing practice, the RTOs/ARTOs offices

⁵ GoU, Transport Section-1, Dehradun Notification No. 418/ix-1/53/2019, dated 24 September 2019.

forward the pending challans to the Hon'ble Court for onward settlement after 90 days but before 180 days period.

Scrutiny of the e-Challan data provided by the Transport Commissioner office revealed that large number of challans pertaining to 2019-20 to 2023-24 were not forwarded to Hon'ble Court and were pending at the Department level as of July 2024. Details are given in the **Table-5.1** below:

Table-5.1: Details of challans pending at the Department level as of July 2024

| Year | Number of pending challans | Number of Offences | Amount (₹ in lakh) |
|----------------------|----------------------------|--------------------|--------------------|
| 2019-20 | 5,543 | 15,957 | 641.41 |
| 2020-21 | 8,477 | 21,508 | 479.08 |
| 2021-22 | 13,891 | 28,747 | 622.25 |
| 2022-23 | 25,125 | 48,623 | 1,182.19 |
| 2023-24 ⁶ | 1,12,825 | 1,57,354 | 2,876.66 |
| Total | | | 5,801.59 |

Source: Transport Commissioner office Data (July 2024).

Further, it was also observed that there was no standard operating procedure for forwarding of pending challans to the Hon'ble Court.

The State Government, while accepting the facts (August 2025), stated that instructions for the timely submission of pending challans to the Hon'ble Court were issued on a regular basis. Additionally, an standard operating procedure in this regard is being issued and to further address the issue, a Virtual Court has been made operational in Uttarakhand since 15 May 2024.

5.5 Auction of seized vehicles and deposit of tax/penalty to the Government Account

As per Section 207 of the MV Act, 1988, any police officer or authorised person may seize and detain vehicles used without valid registration, permit, or in violation of permit conditions. Instead of seizing the vehicle, the certificate of registration may also be seized. Vehicles can be released upon verification of documents by the Transport Authority or designated officer.

Similarly, under Section 22 of the Uttarakhand Motor Vehicles Taxation Act, 2003, transport vehicles can be seized for non-payment of tax or penalties. Seized vehicles must be released on payment of dues and if dues are unpaid within 90 days, the vehicle can be auctioned. Sale proceeds are to be adjusted against dues and the balance refunded to the owner.

The year-wise details of vehicles seized and released, as per information provided by the Transport Commissioner office in August 2025, are given in the **Table-5.2** below:

⁶ The data of 2023-24 has been taken up to December 2023 to cover the 180 days provision and give realistic picture

Table-5.2: Details of vehicles seized and released

| Year | Number of vehicles challaned | Number of vehicles seized | Number of vehicles released |
|--------------|------------------------------|---------------------------|-----------------------------|
| 2019-20 | 33,488 | 1,461 | 685 |
| 2020-21 | 30,017 | 399 | 178 |
| 2021-22 | 69,785 | 1,594 | 1,296 |
| 2022-23 | 1,36,250 | 4,559 | 3,613 |
| 2023-24 | 3,14,372 | 4,956 | 5,429 |
| Total | | 12,969 | 11,201 |

Source: Details provided by Transport Commissioner Office.

During the field audit of the test-checked RTO/ARTO offices, it was observed that no vehicle was auctioned during the period 2019-22. Out of total 341 vehicles auctioned during the period 2022-24, 124 vehicles were seized before April 2019. This establishes that auction of vehicles seized during enforcement activities was not conducted in a timely manner and seized vehicles were lying idle for more than three years. The seized vehicles were parked in open areas without ensuring the adequate security of these vehicles resulting in deterioration of vehicles over the time and probability of loss of movable parts due to theft.

Besides, the amount received from the auction of these vehicles were not being deposited in the relevant Account Head within the time and was either deposited with substantial delay or lying with the respective offices⁷. Further, after deducting the Government dues, balance amount received from auction of seized vehicles should be returned to the concerned vehicle owners, however, the same amount was also lying with the respective RTOs/ARTOs office. Details of auctions during the period⁸ from 2019-2024 is provided in the **Table-5.3** below:

Table-5.3: Details of vehicles auctioned by the test-checked offices

(₹ in lakh)

| Year | Name of office | No. of vehicles auctioned | Month of auction | Money received | Govt. dues | | Date of deposit of Govt. dues | Amount returned to owner | Balance with office |
|---------|-------------------|---------------------------|----------------------|----------------|---------------|------------------|-------------------------------|--------------------------|---------------------|
| | | | | | Taxes & Fines | Auction expenses | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| 2022-23 | Rudraprayag | 02 | 06/22 | 2.69 | 0.71 | 0.79 | 06/24 | 0 | 1.19 |
| | Udham Singh Nagar | 119 | 05/22 & 08/22 | 32.12 | 29.77 | 2.35 | 08/22 | - | Nil |
| | Almora | 11 | 06/22, 07/22 & 10/22 | 5.32 | 3.05 | 0.52 | 12/22 – 01/23 | 0.89 | 0.86 |
| | Dehradun | 81 | 06/22 | 41.12 | 28.61 | 0.07 | 12/22 & 05/23 | -- | 12.44 |
| | | 96 | 09/22 | 26.10 | 26.10 | 0 | Not Deposited | -- | 26.10 |
| 2023-24 | Rudraprayag | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| | Udham Singh Nagar | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| | Almora | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| | Dehradun | 32 | 09/23 to 03/24 | 17.50 | 5.99 | 00 | Not Deposited | -- | 17.50 |

⁷ RTO, Dehradun and ARTO, Rudraprayag.

⁸ No vehicle was auctioned during 2019-20 to 2021-22 in test-checked units.

Thus, there were significant lapses in the timely auction, safeguarding, timely deposit of the Government dues and refund of balances to vehicle owners. Failure to auction seized vehicles promptly involves risk of deterioration and potential loss of Government revenue. Delays in depositing of Government dues into Government accounts and non-refund of balances to rightful owners indicate weak financial controls and poor enforcement of statutory provisions.

The State Government informed (August 2025) that directions are being issued to subordinate offices to ensure timely conduct of auctions and prompt deposit of the Government dues into the Government account.

5.6 Improper parking facility for seized vehicles

While exercising the provisions of the Section 207 of the MV Act, 1988 as well as Section 22 of the Uttarakhand Motor Vehicles Taxation Act 2003, the enforcement officers have the power to detain vehicles used without certificate of registration, permit or fails to pay the tax or any penalty. As per data provided by the Department, 12,969 vehicles were seized and 11,201 vehicles were released during the enforcement activities for the period of 2019-24.

During the field audit of test-checked ARTO/RTO offices, it was noticed that the Department did not have adequate parking spaces for safe custody/parking of the seized vehicles. These vehicles were either parked in open space available at office premises, old check posts, police stations or vacant spaces available at roadside without ensuring the adequate security of these vehicles resulting in deterioration of vehicles over the time and probability of loss of movable parts due to theft. Photographs of seized vehicles parked on road by ARTO, Rudraprayag are shown in the **Photos-5.1** and **5.2** below:



Photos-5.1 and 5.2: Seized vehicle kept in open in Rudraprayag

The State Government, while accepting the facts, replied (August 2025) that vehicle Impounding Grounds are being developed in all districts for seized vehicles and necessary security-related facilities will also be provided at these sites.

5.7 Enforcement activities on overloading of motor vehicles

Section 113 of the MV Act, 1988, empowers State Governments to regulate the issue of permits for transport vehicles and restrict their use in specific areas or routes. Further, Section 114 grants authority to weigh vehicles suspected of violating weight limits. If a vehicle exceeds the prescribed weight, the officer can order the driver to offload the

excess weight and not remove the vehicle until compliance is achieved. The violation is also recorded on the goods carriage permit.

Data of enforcement activities related to overloading in Uttarakhand for the period 2019-24 as provided by the Transport Commissioner's office are given in the **Table-5.4** below:

Table-5.4: Details of challans for overloading

| Year | Number of vehicles checked | Number of vehicles challaned | Number of challans for overloading of Goods |
|--------------|----------------------------|------------------------------|---|
| 2019-20 | 9,08,642 | 91,594 | 2,088 |
| 2020-21 | 6,25,262 | 62,912 | 2,193 |
| 2021-22 | 9,56,806 | 92,092 | 2,317 |
| 2022-23 | 8,16,841 | 1,27,044 | 2,783 |
| 2023-24 | 11,29,534 | 2,26,921 | 5,435 |
| Total | | | 14,816 |

During the field audit of test-checked units, it was noticed that the Department was regularly doing enforcement activity on overloading of Goods vehicle, however, the availability of Weighbridge⁹ specially in hilly area was not confirmed by the Department. Further, compliance of Rule 113, under which the vehicle driver is required to unload the excess luggage at own risk before moving forward from the point, also could not be ensured due to lack of supporting evidence.

The State Government replied (August 2025) that enforcement actions against overloaded vehicles are carried out based on waybills, consignment documents related to the goods being transported, or weighbridge receipts provided by the drivers. It was also stated that the availability of weighbridges in hilly areas is limited, as their installation is driven by demand and supply. However, the Department will consider setting up weighbridges in hilly regions in the future. Further, the Government did not offer any comments regarding non-compliance with Rule 113.

5.8 Challan through ANPR cameras

After implementation of online system for receiving Motor Vehicle Tax, the check posts being operated by the Transport Department on State borders were abolished (December 2021). Subsequently, to enhance enforcement activities on State entry points, Automatic Number Plate Recognition (ANPR) cameras were installed at border points to automatically detect violations like not wearing helmets, triple riding, wrong lane driving and over speeding. ANPR cameras automatically click the pictures of defaulting vehicles and send the data to the control room of Transport Commissioner office. This data is checked by the operators and after found valid forwarded to enforcement officers, who issued challans for defaulting vehicles.

Scrutiny of records provided by the Transport Commissioner office revealed that enforcement activities through ANPR Cameras were operational at 10 sites from

⁹ The weighbridge must be within a distance of 10 kms from any point on the forward route or within a distance of 20 kms from the destination of vehicle for weighment.

May 2023 and remaining seven sites were activated in March 2024. A total of 90,516 challans were issued through ANPR cameras till March 2024.

Further, as per information provided by the Transport Commissioner office, total 32,19,518 vehicles were checked, and 4,19,052 violations were detected by the cameras during the month of September 2024. However, only 16,052 (3.8 per cent) cases were forwarded for enforcement action, and 15,425 challans were issued. Out of total issued challans, 13,528 (87.7 per cent) were for driving without helmet and triple riding on two-wheelers. Thus, low forwarding rate (3.8 per cent) of violations to enforcements officers defeats the intended purpose of using ANPR cameras.

It was also observed that ANPR cameras were detecting only five¹⁰ types of traffic violations and were not being used for detecting other violations like plying without fitness, permit, PUC certificate, insurance, paying taxes, etc. due to the lack of integration of ITMS software of ANPR cameras with Vahan 4.0. This defeats the intended purpose of using ANPR cameras to monitor and replace closed check posts at border points.

The State Government replied (August 2025) that the number of violations detected through ANPR cameras is significantly higher than anticipated by the Department and there is insufficient manpower to manage the volume. Further, an e-Detection system is currently being developed by NIC, which will enable automatic generation of challans based on ANPR camera data for traffic violations and plying vehicles without valid documents.

5.9 Deficiencies in implementation of Vehicle Location Tracking System

The Government of India (MoRTH) vide notification dated 28 November 2016 mandated the installation of Vehicle Location Tracking (VLT) devices and Emergency Alert System (EAS) in public service vehicles, with effect from 01 April 2018. However, due to implementation challenges, MoRTH provided exemptions until 01 April 2019.

To support the implementation, a scheme under the Nirbhaya Framework was launched, with funding allocated to States for setting up Monitoring Centres. A Memorandum of Understanding was signed between MoRTH and the Uttarakhand Transport Department in June 2021 to set up a Monitoring Centre of VLT system at the estimated cost of ₹ 10.40 crore¹¹. Accordingly, a Command and Control Centre was established in November 2022 at the Transport Commissioner's office to monitor, operate, manage and control the VLT and EAS.

Scrutiny of the records/dashboard of VLT system revealed several deficiencies as enumerated below:

- ✓ As of 31 March 2024, only 73,087 out of 1,29,349 operational registered public service vehicles were equipped with VLT systems.

¹⁰ Not wearing helmets by driver and pillion rider, triple riding, wrong lane driving and over-speeding.

¹¹ Ratio of 90:10 by Central and State respectively.

- ✓ Despite installed VLT systems, 4,034 vehicles did not send any data and 39,711 vehicles did not send data in the last 30 days (as on 18 February 2025).
- ✓ Dashboard was displaying dysfunctional VLT system in 2,743 vehicles (as of February 2025).
- ✓ Despite frequent alerts on harsh acceleration, rash turning and device tampering (*Appendix-5.2*), no corrective actions were taken by the Department.
- ✓ No information was being shared with nearby enforcement teams to act on these alerts. Further, dedicated Nodal Officer or Project Implementation Unit was not appointed for the monitoring of VLT project.

Further data analysis revealed that during the year 2024-25, VLT systems had generated one or more alerts of harsh acceleration/ harsh braking/ rash turning for 100 vehicles, which later involved in accidents. Among these, VLT system had generated over 100 such alerts for 35 vehicles before the accident (*Appendix-5.3*).

This analysis indicates that if timely pre-emptive measures and appropriate actions had been taken based on the VLT alerts, the number of accidents involving these vehicles might have been reduced.

Thus, it is evident from above that the VLT Command and Control Centre was underutilised. The VLT system has not contributed to accident prevention, and the facility has not been used effectively for its intended purpose to enhance public road safety and thus undermining the objectives of the scheme.

The State Government intimated (August 2025) that letter has been issued to NIC for required revision in the VLT software.

Recommendation - 6:

The Department may establish a Standard Operating Procedure for the sharing and utilisation of the data of Vehicle Location Tracking System, a critical indicator for analysing risky behaviour of drivers, to prevent and mitigate potential road accidents.

5.10 Deficiencies in taking corrective measures to prevent road accidents

Under Section 116 (1) (a) of the MV Act, 1988, the State Government or any authority authorised by it, may install traffic signs to regulate traffic and enforce speed limits under Section 112 (2) and restrictions under Section 115. Section 116(5) prohibits wilful removal, alteration, or obstruction of such signs. Further, Section 215 provisioned for constitution of Road Safety Councils and Committees at centre as well as State level to discharge functions relating to the road safety programmes. Accordingly, GoU issued directives¹² for constitution of District level Road Safety Councils to oversee road safety measures, prevention of road accidents.

Audit noticed that Road Safety Committees had identified 47 black spots (accident prone areas) in areas under the jurisdiction of the four test-checked offices. Out of these, Joint physical verification of 18 black spots was conducted with the officials of the test-checked units and found that corrective measures were either incomplete or not implemented in 12 black spots. In addition, it was also noticed that signboards were

¹² Vide letter No. 662/पग.1/39/2014 dated 09 December 2014.

missing, obscured, damaged, or defaced at several accident-prone sites, thereby reducing their effectiveness in controlling traffic.

Thus, the Department's failure to take timely and corrective actions at black spots and accident-prone areas involves the risk of road accidents and fatalities.

The State Government informed (August 2025) that matter pertains to the Public Works Department (PWD). A letter was issued to the PWD in this regard. The reply is not acceptable, as instead of shifting responsibility to another department, the Government should take proactive corrective measures at black spots and accident-prone areas to prevent road accidents and fatalities.

5.11 Enforcement actions to prevent Drunk and Drive

Under the provisions of the Uttarakhand Road Safety Fund Rules, 2017, the Fund Management Committee headed by the Chief Secretary, had been constituted for management of Road Safety Fund. The Committee, in its meeting dated 06 March 2018, recommended the procurement of alcometers to check if the driver is under the influence of alcohol, this being a major cause of road accidents¹³ and enforcement teams do not have enough functional alcometers.

Audit noticed that 40 alcometers were procured in July 2018 at a cost of ₹ 20 lakh. Out of which, 22 units were distributed in December 2018 itself, while remaining were distributed with substantial delay¹⁴ of more than five years. Although the Transport Commissioner office had requested feedback from field offices on 01 October 2018 regarding the use of alcometers, no feedback was provided by any field office during the audit period. Subsequently, the Department did not seek feedback from field units regarding their deployment. The upward trend in accidents and fatalities, as shown in **Table-5.5** alongside, highlights the urgent need for stronger enforcement against drunk driving.

Table-5.5: Data of Mortality and Accident in Uttarakhand (iRAD data)

| Year | Number of Accident | Number of Fatalities |
|------|--------------------|----------------------|
| 2022 | 1,235 | 899 |
| 2023 | 2,028 | 1,289 |
| 2024 | 2,690 | 1,715 |

Further, Audit analysis of details of the vehicles checked as well as challans issued for drunk driving during the period 2019-20 to 2023-24, as provided by Transport Commissioner office, have been shown in the **Table-5.6** below:

Table-5.6: Details of Drunk cases

| Year | Total no. of vehicles checked | Total challans issued | Challans for drunk & drive | Percentage of challans of drunk & drive |
|---------|-------------------------------|-----------------------|----------------------------|---|
| 2019-20 | 9,08,642 | 91,594 | 191 | 0.21 |
| 2020-21 | 6,25,262 | 62,912 | 8 | 0.01 |
| 2021-22 | 9,56,806 | 92,092 | 36 | 0.04 |
| 2022-23 | 8,16,841 | 1,27,044 | 122 | 0.10 |
| 2023-24 | 11,29,534 | 2,26,921 | 269 | 0.12 |

Source: Data provided by Transport Commissioner Office.

¹³ It is also pertinent to mention that the special meeting under National Road Safety Week-2023 (13 January 2023) and the District Road Safety Committee meeting (27 January 2024) explicitly identified intoxicated driving as a leading cause of road accidents.

¹⁴ 08 units in December 2023 and 10 units in April 2024.

As evident from the above Table, despite having procured and distributed 40 alcometers to field offices, the percentage of challans issued for drunk driving remained extremely low (between 0.01 *per cent* and 0.21 *per cent* of total challans issued).

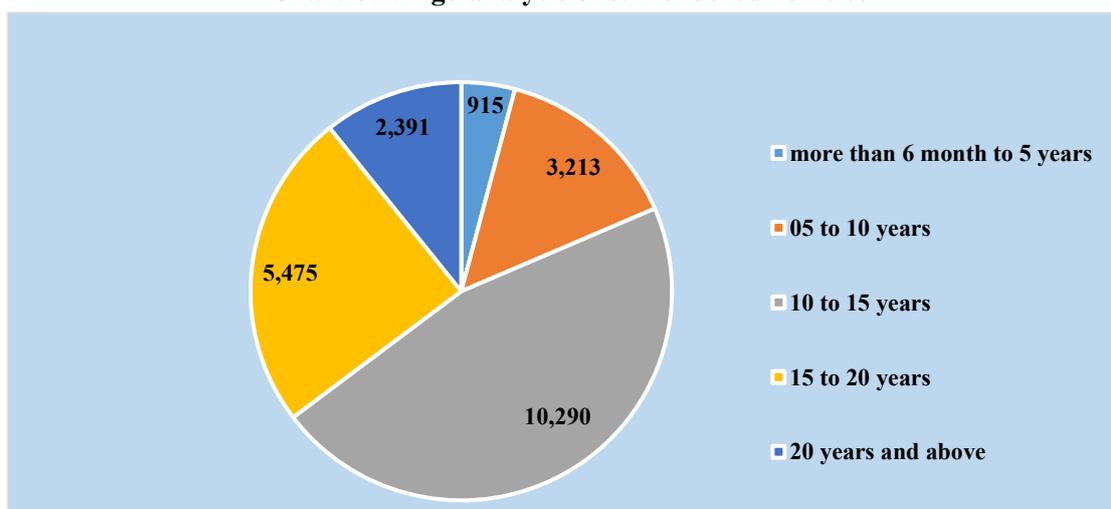
On being pointed out, the Government replied (August 2025) that COVID-19 restrictions during 2020-21 and 2021-22 hampered enforcement activities. It also attributed the increase in accidents to multiple factors. Additionally, the Government informed that the Department has been allocated ₹ 25 lakh in 2024-25 for the procurement of 45 alcometers, which will be used to detect cases of drunk driving. The reply is not acceptable, as the low number of challans persisted even during the non-COVID years (2023 and 2024), despite clear directives and observations made during road safety meetings. This reflects inadequate enforcement and weak monitoring, indicating a lack of seriousness towards road safety.

5.12 Non-compliance with Rules regarding surrendered vehicles

Rule 22 (1) of the Uttarakhand Motor Vehicle Taxation Reform Rules, 2003 provisioned that vehicle owners must submit their Certificate of Registration, tax certificate, fitness certificate and permit (if applicable) for vehicles they do not intend to use for one month or more to save/refund of the Road tax for said period. Further, as per Rule 22 (4), the Taxation Officer shall not allow such surrender for a period exceeding three¹⁵ calendar months in a calendar year. The concept of “surrender vehicle” pertains to the voluntary surrender of a vehicle's registration or its declaration as off-road for a specified period¹⁶, thereby providing tax relief or exemption for that period.

Scrutiny of data/records revealed that, contrary to the aforesaid provisions, across the State, 22,284 vehicles were depicted as surrendered (as of March 2024) from six months to 46 years, with potential implication of loss of taxes and penalties. **Chart-5.2** depicts age-analysis of vehicles under surrender as of March 2024:

Chart-5.2: Age-analysis of surrendered vehicles



¹⁵ Amended to six months vide notification dated 19 November 2022.

¹⁶ Maximum three month in a calendar year at a time, could be extended for next three months. In any condition, the period cannot exceed six months in a calendar year.

Further, Rule 22 (6) and Rule 22 (7) mandate that the Taxation Officer must inspect surrendered vehicles and share reports with enforcement officers. However, no documentary evidence/records were available at test-checked units regarding periodic verification by Taxation Officer of these surrender vehicles. Lack of periodic verification involves risk of plying of surrendered vehicles without payment of road tax.

Further, cross-verification of the data of the surrendered vehicles with the data of Uttarakhand Forest Development Corporation (UFDC) revealed that 29 surrendered vehicles were actively engaged in the mining work with UFDC.

During the exit conference (25 July 2025), the State Government, while accepting the facts, assured that the cases highlighted by the audit would be verified.

5.13 Lack of basic validations in e-Challan and Vahan 4.0 software

Analysis of challans revealed critical deficiencies in system validations and checks, leading to erroneous and unrealistic data entries. A specific instance was observed when a challan¹⁷ recorded an overloading of 15,090 tonnes on an agricultural tractor, reflecting the penalty of ₹ 3.02 crore, which was an impossible scenario given for the vehicle's capacity.

Similarly, the analysis of Vahan portal data for the year 2019-24, revealed 15 such cases in Uttarakhand State, where the registration date of the vehicle (with active status in portal) is prior to the purchase date. The details of such vehicles are given in *Appendix-5.4*.

This was verified in four¹⁸ sampled cases of two out of the four test-checked units and registration date of vehicle was found to be prior to the date of purchase. Further, it was found that in all four cases vehicles were registered as 'other State vehicles' implying that these vehicles have been transferred from other States. However, their credentials were not scrutinised during the registration process by the concerned offices.

These findings indicate the absence of fundamental system validations to prevent erroneous data entry and unrealistic penalties, raising concerns about the accuracy and reliability of challan issuance processes.

The State Government, while accepting the facts (August 2025), informed that a letter has been issued to NIC for necessary revisions and corrections in the Vahan 4.0

¹⁷ Challan no. UK2552xxxxxxxx3239, dated 04 February 2020.

¹⁸ RTO, Dehradun- (03 cases) and ARTO, Udham Singh Nagar (01 case).

software. Additionally, NIC has been asked to make appropriate provisions in the challan software to prevent such erroneous entries and unrealistic fines.

Recommendation - 7:

The Department may review its system to strengthen input and validation controls, ensuring the accuracy of vehicle data and challan amounts. This will help rectify data entry errors and maintain the credibility and accuracy of the system.

5.14 Poor management of the Pollution Under Control Centres

As per Rule 115 (7) of the CMVR, 1989, every vehicle must obtain a Pollution Under Control (PUC) certificate after one year from its initial registration. This certificate must be issued by a State Government-authorized agency which will be valid across India. Rule 169 (4) of the Uttarakhand Motor Vehicles Rules, 2011 stipulates that the PUC centres shall furnish monthly information of the vehicles tested to the concerned RTO/ARTO and concerned RTOs should conduct periodic inspections of authorised PUC centres.

Audit noticed in the test-checked units, no such inspections were conducted in the PUC centres of the sampled units during the period 2019-24. Further, it was also observed that none of the PUC centres had provided the data of vehicles which were tested for issuance of PUC certificate.

The State Government replied (August 2025) that a letter has been issued to the Regional Transport Officers (Dehradun, Almora, Pauri and Haldwani), directing them to inspect the Pollution Testing Centres under their jurisdiction and obtain from them list of vehicles that failed the pollution test.

5.15 Human Resource Management

Proper management of manpower (staff) necessitates that staff requirements are assessed and reviewed at regular intervals by considering departmental activities and appropriate policies are framed to achieve goals of organisation. The status of person-in-position against sanctioned posts in the Department is shown in **Appendix-5.5**. Against total sanctioned strength of 1,017 posts, 317 sanctioned posts were lying vacant (31 *per cent*). The number of vacant posts in the Department ranging upto 136 involves the risk of adversely affecting activities of the Department. The Department had not appointed any Accountant against the sanctioned posts in important offices like Haridwar and Udham Singh Nagar.

The State Government informed (August 2025) that as of 31 March 2025, only 17 *per cent* of the posts are vacant due to direct recruitment and promotions. Further,

requisitions to fill the remaining vacant posts through direct recruitment are being submitted to the concerned commissions and the promotion process is currently underway in respect of posts to be filled through promotion. An Accountant has been posted in ARTO, Haridwar in April 2024.

Dehradun
The 12 December 2025



(SANJEEV KUMAR)
Accountant General (Audit),
Uttarakhand

Countersigned

New Delhi
The 18 December 2025



(K. SANJAY MURTHY)
Comptroller and Auditor General of India

