

THE <sup>1</sup>[Khyber Pakhtunkhwa] PROVINCE SEIZURE AND DISPOSAL OF MOTOR  
VEHICLES) RULES, 1999

No.SO(Taxation)FD/MVT-18/99, dated 5th April, 1999. ---- In exercise of the powers conferred by section 43 read with Sub-Section (4) of Section 25 of the Provincial Motor Vehicles Ordinance, 1965 (<sup>2</sup>[Khyber Pakhtunkhwa] Ord No. XIX), the Government of <sup>3</sup>[Khyber Pakhtunkhwa] is pleased to make the following rules:-

**1. Short Title and Commencement:-** (1) These rules may be called the <sup>4</sup>[Khyber Pakhtunkhwa] (Seizure and Disposal of Motor Vehicles) Rules, 1999.

(2) They shall come into force at once.

**2. Definition:-** (1) In these rules, unless the context otherwise requires, the following expressions shall have the meanings respectively assigned to them, that is to say,

- (a) **“Deputy Director”** means the Deputy Director Excise & Taxation, the <sup>5</sup>[Khyber Pakhtunkhwa];
- (b) **“Director General”** means the Director General, Excise & Taxation, the <sup>6</sup>[Khyber Pakhtunkhwa];
- (c) **“District Officer”** means the Motor Registering Authority/Excise & Taxation Officer of the District concerned and includes the Officer Incharge entrusted with the work of motor vehicle registration and taxation;
- (d) **“Form”** means a form appended to these rules;
- (e) **“Government”** means the Government of the <sup>7</sup>[Khyber Pakhtunkhwa];
- (f) **“Secretary”** means the Secretary to the Government of the <sup>8</sup>[Khyber Pakhtunkhwa] Excise & Taxation Department;
- (g) **“Motor Vehicle”** means a motor vehicle as defined in the Ordinance, which was seized under second proviso to sub section (4) of Section 25 of the Ordinance;
- (h) **“Officer”** means an Officer of the Excise & Taxation Department not below the rank of Excise Inspector/Assistant Excise and Taxation Officer authorized by the Director General; and
- (i) **“Ordinance”** means the Provincial Motor Vehicles Ordinance, 1965.

(2) The words and expressions used in these rules, but not defined shall have the same meanings as assigned to them in the Ordinance.

**3. Rule 3:** Any motor vehicle the registration certificate of which has been cancelled under the first proviso to sub-section (4) of section 25 of the Ordinance, or a motor vehicle the keeper of which fails to produce any valid documents in support of his claim of ownership or possession

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<sup>1</sup> Sub.by the Khyber Pakhtunkhwa Act No. IV of 2011.

<sup>2</sup> Sub.by the Khyber Pakhtunkhwa Act No. IV of 2011.

<sup>3</sup> Sub.by the Khyber Pakhtunkhwa Act No. IV of 2011.

<sup>4</sup> Sub.by the Khyber Pakhtunkhwa Act No. IV of 2011.

<sup>5</sup> Sub.by the Khyber Pakhtunkhwa Act No. IV of 2011.

<sup>6</sup> Sub.by the Khyber Pakhtunkhwa Act No. IV of 2011.

<sup>7</sup> Sub.by the Khyber Pakhtunkhwa Act No. IV of 2011.

<sup>8</sup> Sub.by the Khyber Pakhtunkhwa Act No. IV of 2011.

over the vehicle to the satisfaction of the Excise & Taxation Officer, shall be taken into possession by the Officer.

4. **Rule 4:** Government shall establish a warehouse at Peshawar, to be known as Excise Warehouse and shall for the safe custody of vehicle seized under section 25 of the Ordinance, keep all such vehicles in the said warehouse.

5. **Rule 5:** (1) The Officer, soon after taking possession of the vehicle under rule 3, shall prepare inventory in Form "A" in quadruplicate. One copy of the receipt shall be given to the person from whom the vehicle is taken into possession while the second copy, along with the vehicle, shall immediately be sent to the officer in charge of the warehouse for safe parking of the vehicle. The third copy shall forthwith be sent to the District Officer, along with a brief report, who shall inform the Director General, Excise & Taxation accordingly. The fourth copy of the receipt shall be kept by the officer for his own record.

(2) On receipt of Form "A" and the vehicle the officer in charge of the warehouse shall enter Form "A" and other particulars of the vehicle in a separate register to be maintained by him in Form "B" and shall be responsible for the safe custody of the vehicle till its disposal in accordance with these rules:

Provided that the officer incharge of the warehouse after recovery of the vehicle under sub-rule (2), shall send the vehicle to the Forensic Science Laboratory for chemical examination of its chassis number and the notice to this effect may also be given to the owner or possessor of the vehicle as per Form-A and the expenses whereof to be borne by the Excise & Taxation Department.

6. **Rule 6:** (1) The District Officer on receipt of the report under rule 5(1), shall issue notice to the owner or keeper through registered post with acknowledgement due, asking him to appear before him within two weeks and establish that he is bonafide owner/possessor of the vehicle.

(2) In case the owner or keeper appears and advances him claim regarding the ownership for the vehicle seized, the District Officer shall finalize his claim and decide the case within two weeks time after hearing both the sides. If for some unavoidable reason the proceedings cannot be finalized within two weeks time, the case shall be referred to the Director General, Excise & Taxation for extension of time, who may grant extension for a period not more than thirty days.

(3) If the owner or possessor establishes that he is rightful owner or possessor of the vehicle, the District Officer shall, under his seal, direct the Officer Incharge of the warehouse to deliver the vehicle to him under intimation to the Officer who seized the vehicle.

7. **Rule 7:** In case the owner or keeper of the vehicle fails to respond to the notice given to him under sub-rule (1) of rule 6, or fails to establish his bonafide ownership with regard to the vehicle, the District Officer shall issue a proclamation specifying the full particulars of the vehicle and require any person who may have any claim what so ever, thereto, to appear before

him for establishing his claim within two weeks time from the date of issue of such a proclamation. The proclamation shall be made in such manner as to ensure its wide publicity.

8. **Rule 8:** If no claim is received pursuant to the proclamation made under rule 7, or if received and the claimant is unable to prove his bonafide ownership to the vehicle, the District Officer shall record his order for confiscation of the vehicle and confiscate the same in favor of Government and subject to rule 9, dispose of the vehicle by way of sale in an open auction through an auction committee to be constituted by Government. The sale proceeds thereof shall, after clearance of the dues of the Custom Department, if any, in the form of custom duty, sale tax, Iqra tax etc. be paid into Government Treasury under the Provincial Receipt head “0200000-Indirect Taxes-0280000-Motor Vehicle-0281000-Sale Proceeds of auctioned Item (Motor Vehicle)”:

Provided that the confiscated vehicle in which no other number is deciphered on its chassis number or its chassis sheet is refitted and welded, will not be put to sale by way of auction. Such vehicles can be retained in the Excise & Taxation Department for performance of official duties or allotment to other Departments of the Government for official duty, by the Secretary, after fulfilling all the codal formalities

9. **Rule 9:(1)** Any body aggrieved from the order of the District Officer may prefer an appeal to the Director General, within 30 days of the order appealed against and the orders passed by the Director General shall, subject to sub-rule (2) be final;

Provided that no order on the appeal shall be passed without giving both the sides an opportunity of being heard.

(2) Government may, on its own accord or on a revision petition filed with it by any claimant within 60 days of the orders of the Director General, call for the record of the case and may pass such orders as its deems fit.