The Tamil Nadu Motor Vehicles Taxation Act, 1974

Act 13 of 1974

Keyword(s):
Fleet Operator, Laden Weight, Madras Metropolitan Area, Motor Vehicles Act, Public Road, Tax


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THE TAMIL NADU MOTOR VEHICLES TAXATION ACT, 1974

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TAMIL NADU ACT NO. 13 OF 1974.*

THE TAMIL NADU MOTOR VEHICLES TAXATION ACT, 1974.

[Received the assent of the President on the 30th March 1974, first published in the Tamil Nadu Government Gazette Extraordinary on the 30th March 1974 (Panguni 17, Piramathisa (2005-Tiruvalluvar Aandu)).]

An Act to consolidate and amend the law relating to the levy of tax on motor vehicles in the State of Tamil Nadu.

Be it enacted by the Legislature of the State of Tamil Nadu in the Twenty-fifth Year of the Republic of India as follows:

1. (1) This Act may be called the Tamil Nadu Motor Vehicles Taxation Act, 1974.

(2) It extends to the whole of the State of Tamil Nadu.

(3) It shall come into force on such date as the Government may, by notification, appoint.

Definitions.

2. In this Act, unless the context otherwise requires,—

1[(1) "fleet operator" means an operator holding on or after the 1st April 1978, not less than two hundred and fifty stage carriage permits in respect of services other than—

(i) Express Service or,

(ii) Service exclusively within Madras Metropolitan Area];

1[(1-A)] "Government" means the State Government;

*For Statement of Objects and Reasons, see Tamil Nadu Government Gazette Extraordinary, dated the 19th March 1974, Part IV—Section 1, Page 54.

1 Clause (1) of section 2 was re-numbered as clause (1-A) of that section and this clause was inserted by section 2 of the Tamil Nadu Motor Vehicles Taxation (Amendment) Act, 1979 (Tamil Nadu Act 15 of 1979), which was deemed to have come into force on the 1st April 1978.
(2) "laden weight" in relation to a motor vehicle means, in case a permit is issued to the vehicle under the Motor Vehicles Act, the maximum laden weight specified in such permit; if no such permit is issued, the maximum laden weight specified in the registration certificate of the vehicle, and if such weight is not specified in such certificate, the maximum laden weight of the vehicle determined in such manner as the licensing officer may deem fit;

"laden weight" in relation to a trailer means, in case a permit is issued to the vehicle to which the trailer is attached under the Motor Vehicles Act, the maximum laden weight specified in such permit in respect of the trailer and, if no such permit is issued, the maximum laden weight specified in respect of the trailer in the registration certificate of the vehicle to which the trailer is attached, and if such weight is not specified in such certificate, the maximum laden weight of the trailer determined in such manner as the licensing officer may deem fit;

(3) "licensing officer" means an officer appointed by the Government to exercise the powers and perform the functions of a licensing officer under this Act;

(4) "Madras Metropolitan area" means the City of Madras and such contiguous area of such city as the Government may, from time to time, specify by notification;

(5) "Motor Vehicles Act" means the Motor Vehicles Act, 1939 (Central Act IV of 1939);

(6) "public road" means any street, road, square, court, alley, passage or riding path over which the public have a right of way, whether a thoroughfare or not, and includes the roadway over any public bridge or causeway;

(7) "registered owner" means the person in whose name a motor vehicle is registered or deemed to be registered under the Motor Vehicles Act;

(8) "tax" means the tax leviable under this Act;

(9) "year" means the financial year; "half-year" means the first six months or the second six months of such year; and "quarter" means the first three months or the second three months of such half-year;
(10) words and expressions used but not defined in this Act shall have the meanings assigned to them in the Motor Vehicles Act.

3. (1) Subject to the provisions of sub-section (2), tax shall be levied on every motor vehicle kept or used in the State of Tamil Nadu at the rate specified for such vehicle in the Schedule.

(2) The Government may, by notification, from time to time, increase the rate of tax specified in the Schedule:

Provided that [such increase by notification under this sub-section shall ] not in the aggregate exceed 50 per cent of the rate specified in the Schedule on the date of the publication of this Act in the Tamil Nadu Government Gazette.

(3) All references made in this Act to the Schedule shall be considered as relating to the Schedule as for the time being amended in exercise of the powers conferred by this section.

4. (1) The tax levied under this Act shall be paid in the manner prescribed by the registered owner or by any other person having possession or control of the motor vehicle, at his choice, either quarterly, half-yearly or annually, on a licence to be taken out by him for that quarter, half-year or year, as the case may be.

Explanation.—The tax for a half-yearly licence shall not exceed twice and the tax for an annual licence shall not exceed four times the tax for a quarterly licence. The Government shall have power to grant a suitable rebate in case of the half-yearly and annual licences.

(2) No motor vehicle shall be kept or used in the State of Tamil Nadu at any time unless a licence has been obtained.

(3) Notwithstanding anything contained in sub-section (1), no person shall be liable to tax during any period on account of any taxable motor vehicle, if the tax due in respect of such vehicle for the same period has already been paid by some other person.

5 (1) When any person pays the amount of tax due in respect of a motor vehicle or proves to the satisfaction

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1 These words were substituted for the words "such increase shall" by section 2 of the Tamil Nadu Motor Vehicles Taxation (Amendment) Act, 1974 (Tamil Nadu Act 45 of 1974).
of the licensing officer that no tax is payable in respect of such vehicle, the licensing officer shall—

(a) grant to such person a licence, in such form as may be prescribed for the period concerned; and

(b) record that the tax has been paid for a specified period or that no tax is payable in respect of the vehicle, as the case may be, in the certificate of registration granted or deemed to be granted in respect of the vehicle under the Motor Vehicles Act or in the case of vehicle not registered or deemed to be registered under that Act, in a certificate in such form as may be prescribed.

(2) Every licence granted under sub-section(1) shall be valid throughout the State of Tamil Nadu.

6. A temporary licence for a period not exceeding issue of seven days or thirty days or ninety days, as the case may be, at a time, may be issued in respect of any class of motor vehicles specified in the Schedule, on payment of tax—

(a) in respect of a temporary licence exceeding thirty days, at the rate of quarterly tax;

(b) in respect of temporary licence exceeding seven days but not exceeding thirty days, at the rate of one-third of the quarterly tax; and

(c) in respect of a temporary licence not exceeding seven days, at the rate of one-tenth of the quarterly tax.

7. If the tax leviable in respect of any motor vehicle remains unpaid by any person liable for the payment thereof and such person, before paying the tax, has transferred the ownership of such vehicle or has ceased to be in possession or control of such vehicle, the person to whom the ownership of the vehicle has been transferred or the person who is in possession or control of such vehicle, shall be liable to pay the said tax:

Provided that nothing contained in this section shall be deemed to affect the liability to pay the said tax of the person who has transferred the ownership or has ceased to be in possession or control of such vehicle.

8. The tax due under this Act shall be paid within such period, not being less than seven days or more than thirty which tax is days from the commencement of the quarter, half-year or year, as may be prescribed, and different periods may be prescribed for different classes of motor vehicles.
Establishment of Rural Road Development Fund.

Levy of Surcharge on tax on stage carriages.

10. (1) There shall be constituted for the State of Tamil Nadu a fund called the Tamil Nadu Rural Road Development Fund to which\(^1\)[such percentage of tax not exceeding ten per cent as may, from time to time, be fixed by the Government shall be credited].

(2) The fund constituted under sub-section (1) shall not be expended except upon the development and maintenance of public roads in the rural areas.

Explanation.—For the purpose of this sub-section, “rural area” means any area not included in—

(i) the City of Madras or of Madurai;

(ii) any municipality governed by the Tamil Nadu District Municipalities Act, 1920 (Tamil Nadu Act \(\text{IV}\) of 1920); or

(iii) any township constituted under any law for the time being in force.

\(^{3}\)[10-A.(1) The Government may, by notification, from time to time, levy on the tax mentioned in section 3 a surcharge on all or any class of stage carriages at such rate as may be specified in such notification and different rates may be specified in respect of different classes of stage carriages:

Provided that the rate of surcharge shall, in no case, exceed twenty-five per cent of such tax.

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\(^1\) This following section was omitted by section 3 of the Tamil Nadu Motor Vehicles Taxation (Amendment) Act, 1974 (Tamil Nadu Act 45 of 1974):

"9. Levy of surcharge on tax on certain motor vehicles.—(1) There shall be levied on the tax a surcharge at the rate of—

(a) five per cent of the tax on every goods vehicle; and

(b) ten per cent of the tax on every other motor vehicle, not being a motor cycle, scooter or cycle with attachment for propelling the same by mechanical power of any type.

(2) The provisions of this Act and the notifications issued and the rules made thereunder shall so far as may be, apply in relation to the levy of surcharge under sub-section (1) as they apply in relation to the levy of the tax mentioned in section 3."

\(^2\) This expression was substituted for the expression "the proceeds of the surcharge collected under sub-section (1) of section 9 shall be credited" by section 4 of the Tamil Nadu Motor Vehicles Taxation (Amendment) Act, 1974 (Tamil Nadu Act 45 of 1974).

\(^3\) This section was inserted by section 2 of the Tamil Nadu Motor Vehicles Taxation (Amendment) Act, 1976 (President's Act 3 of 1976).
(2) The provisions of this Act and the notifications issued and the rules made thereunder shall, so far as may be, apply in relation to the levy of surcharge under sub-section (1) as they apply in relation to the levy of the tax mentioned in section 3.[

1[10-B. (1) In addition to the surcharge leviable under section 10-A, the Government may, by notification, from time to time, levy an additional surcharge on the tax mentioned in section 3, on all or any class of stage carriages kept or used by fleet operators, at such rate as may be specified in such notification and different rates may be specified in respect of stage carriages kept or used by fleet operators holding less than seven hundred stage carriage permits and fleet operators holding seven hundred and more stage carriage permits:

Provided that the rate of additional surcharge shall, in no case, exceed 66 per cent of such tax.

(2) A notification under sub-section (1) may also specify the period, not being less than seven days or more than thirty days from the date of publication of the said notification, within which the additional surcharge shall be paid.

(3) A notification under sub-section (1) may be issued so as to have retrospective effect from a date not earlier than the 1st April 1978.

(4) The provisions of this Act and the notifications issued and the rules made thereunder shall, so far as may be, apply in relation to the levy of additional surcharge under sub-section (1) as they apply in relation to the levy of the tax mentioned in section 3 subject to the modification that the additional surcharge levied under sub-section(1) shall be paid in one lump sum.]
Payment of additional tax.

11. When any motor vehicle in respect of which tax has been paid is altered or proposed to be used in such a manner as to cause the vehicle to become a vehicle in respect of which a higher rate of tax is payable, the registered owner or person who is in possession or control of such vehicle shall pay an additional tax of a sum which is equal to the difference between the tax already paid and the tax which is payable in respect of such vehicle for the period for which the higher rate of tax is payable in consequence of its being altered or so proposed to be used and the licensing officer shall not grant a fresh licence in respect of such vehicle so altered or proposed to be so used until such amount of tax has been paid.

Rounding off of tax, fee, penalty, fine etc.

12. The amount of tax, fee, penalty, fine or any other sum payable and the amount of refund due, under the provisions of this Act shall be rounded off to the nearest rupee and, for this purpose, where such amount contains a part of a rupee consisting of paisa, then, if such part is fifty paisa or more, it shall be increased to one rupee and if such part is less than fifty paisa, it shall be ignored.

Refund of tax.

13. (1) Where the tax for any motor vehicle has been paid for any quarter, half-year or year and the vehicle has not been used on any public road during the whole of that quarter, half-year or year or a continuous part thereof not being less than one month, a refund of the tax at such rates as may, from time to time, be notified by the Government shall be payable subject to such conditions as may be specified in such notification.

(2) Where any tax is paid by mistake or in excess, the tax so paid or collected shall be refunded to such person in such manner and subject to such conditions as may be prescribed.

Carriage of licence on vehicle and duty to stop it on demand by officer.

14. (1) The licence granted in respect of a motor vehicle under sub-section (1) of section 5 or under section 6 shall be carried in a conspicuous place upon the vehicle in such manner as may be notified by the Government and if such a licence is not so carried upon such vehicle, the registered owner or the person having possession or control thereof shall be punishable with fine which may extend to fifty rupees.

(2) Any officer of the Transport Department not below the rank of an Assistant Motor Vehicles Inspector or any police officer in uniform who is not below the rank of a
Sub-Inspector, or who, being below such rank is specially authorised in this behalf by the Regional Transport Authority or such other officer as may be prescribed, may require the driver of any motor vehicle on any public road to stop the vehicle and cause it to remain stationary so long as may reasonably be necessary for the purpose of satisfying himself that a licence has been duly obtained in respect of such vehicle.

(3) Any person failing to stop a motor vehicle when required to do so by any of the officers specified in sub-section (2) or resisting such officer shall be punishable with fine which may extend to fifty rupees.

15. If the tax due in respect of any motor vehicle has not been paid within the period prescribed under section 8, the failure to pay registered owner or the person having possession or control thereof shall—

(a) pay, in addition to the tax, a penalty of such sum, not exceeding twice the amount of the quarterly tax payable, as may be prescribed, and different sums may be prescribed for different classes of motor vehicles and for different periods; and

(b) also be punishable with fine which may extend to fifty rupees; and the amount of the tax due by him in respect of such vehicle for the quarter or quarters concerned together with the penalty referred to in clause (a) shall also be recovered as if such tax and penalty were a fine.

16. Any tax or penalty due under this Act, may be recovered in the same manner as an arrear of land revenue. The motor vehicle in respect of which the tax or penalty is due or its accessories may be distrained and sold in pursuance of this section, whether or not such vehicle or accessories are in the possession or control of the person liable to pay the tax or such penalty.

17. (i) the amount credited to the Tamil Nadu Rural Road Development Fund under sub-section (1) of section 10:

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1. This expression was substituted for the words "After deducting the expenses of collecting the tax under this Act and the costs incurred by the Government in exercising their administrative functions in regard to the control of motor vehicles in this State" by section 5 of the Tamil Nadu Motor Vehicles Taxation (Amendment) Act, 1974 (Tamil Nadu Act 45 of 1974).
(ii) the expenses of collecting the tax under this Act, and

(iii) the costs incurred by the Government in exercising their administrative functions in regard to the control of motor vehicles in this State.

The balance shall be apportioned between the Government and local authorities and such apportionment shall be in accordance with such rules as may be made in this behalf.

18. Notwithstanding anything contained in the Motor Vehicles Act, if the tax due in respect of a transport vehicle is not paid within the prescribed period, the validity of the permit shall become ineffective from the date of expiry of the said period until such time, the tax is actually paid.

19. (1) Where an offence against any of the provisions of this Act or any rule made thereunder has been committed by a company, every person, who, at the time the offence was committed, was in-charge of, and was responsible to, the company for the conduct of the business of the company as well as the company, shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly:

Provided that nothing contained in this sub-section shall render any such person liable to any punishment, if he proves that the offence was committed without his knowledge or that he exercised all due diligence to prevent the commission of such offence.

(2) Notwithstanding anything contained in sub-section (1), where an offence punishable under this Act has been committed by a company, and it is proved that the offence has been committed with the consent or connivance of, or is attributable to any neglect on the part of any director, manager, secretary or other officer of the company, such director, manager, secretary or other officer shall also be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.
Explanations.—For the purposes of this section,—

(a) "company" means any body corporate and includes a firm, society or other association of individuals; and

(b) "director" in relation to—

(i) a firm means a partner in the firm,

(ii) a society other association of individuals, means the person who is entrusted under the rules of the society or other association with the management of the affairs of the society or other association, as the case may be.

20. The Government may, by notification and subject to such conditions, if any, as the Government may, specify in such notification,—

(1) make an exemption, reduction in rate or other modification in regard to the tax payable—

(a) by any person or class of persons, or

(b) in respect of any motor vehicle or class of motor vehicles or motor vehicles running in any particular area; and

(2) cancel or vary such exemption, reduction or other modification.

21. Nothing in this Act shall apply to a motor vehicle used solely for the purposes of agriculture.

Explanation.—A motor vehicle used for transporting agricultural produce of persons other than the owner cultivator shall not, for the purpose of this section, be deemed to be used solely for the purposes of agriculture.

22. (1) No suit, prosecution or other legal proceeding shall lie against any person for anything which is in good faith done or intended to be done in pursuance of this Act or any rule made thereunder.
(2) No suit or other legal proceeding shall lie against the Government for any damage caused or likely to be caused by anything which is in good faith done or intended to be done in pursuance of this Act or any rule made thereunder.

23. (1) A court taking cognisance of an offence punishable—

(i) under sub-section (1) of section 14, or

(ii) under sub-section (3) of that section, in so far as it relates to failure to stop a motor vehicle when required to do so by any officer mentioned therein, or

(iii) under section 15,

may state upon the summons to be served on the accused person that he—

(a) may appear by advocate and not in person, or

(b) may, by a specified date prior to the hearing of the charge, plead guilty to the charge by registered letter and remit to the court such sum not exceeding fifty rupees and in the case of an offence punishable under section 15 also, such sum on account of the tax and penalty due from him, as the court may specify.

(2) Where an accused person pleads guilty and remits the sum specified by the court, no further proceedings in respect of the offence shall be taken against him.

24. (1) The Government may make rules for carrying out the purposes of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may provide for—

(a) the manner in which the tax shall be paid;

(b) the form of licence and certificate to be granted under section 5;
(c) the period within which the tax has to be paid;

(d) the rate of penalty leviable under section 15;

(e) the manner in which and the principles according to which the proceeds of the tax shall be apportioned between the Government and the local authorities.

(3) In making any rule, the Government may provide that a breach thereof shall be punishable with fine which may extend to fifty rupees.

25. (1) (a) All rules made under this Act shall be published in the Tamil Nadu Government Gazette and, unless they are expressed to come into force on a particular day, shall come into force on the day on which they are so published.

(b) All notifications issued under this Act shall, unless they are expressed to come into force on a particular day, come into force on the day on which they are published.

(2) Every rule made or notification issued under this Act shall, as soon as possible after it is made or issued, be placed on the table of both Houses of Legislature, and if, before the expiry of the session in which it is so placed or the next session, both Houses agree in making any modification in any such rule or notification or both Houses agree that the rule or notification should not be made or issued, the rule or notification shall thereafter have effect only in such modified form or be of no effect, as the case may be, so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule or notification.

26. (1) The Tamil Nadu Motor Vehicles Taxation Repeal Act, 1931 (Tamil Nadu Act III of 1931) and the Tamil Nadu Motor Vehicles (Taxation of Passengers and Goods) Act, 1952 (Tamil Nadu Act XVI of 1952) (hereinafter in this section referred to as the said Acts) are hereby repealed.

(2) The repeal by sub-section (1) of the said Acts shall not affect—

(a) the previous operation of the said Acts or anything duly done or suffered thereunder; or
(b) any right, privilege, obligation or liability acquired, accrued or incurred under the said Acts; or

(c) any fine, penalty, forfeiture or punishment incurred in respect of any offence committed against the said Acts; or

(d) any investigation, legal proceeding or remedy in respect of any such right, privilege, obligation, liability, fine, penalty forfeiture, or punishment as aforesaid, and any such investigation, legal proceeding or remedy may be instituted, continued or enforced, and any such fine, penalty, forfeiture or punishment may be imposed, as if this Act had not been passed.

(3) Subject to the provisions of sub-section (2), anything done or any action taken, including any appointment or delegation made, notification, order, instruction, or direction issued or any rule, regulation, form framed, certificate, licence or permit granted or registration effected, under the said Acts shall be deemed to have been done or taken under this Act and shall continue to have effect accordingly, unless and until superseded by anything done or any action taken this Act.

(4) Notwithstanding anything contained in sub-section (1), any application, appeal or other proceeding made or preferred to any officer or authority under the said Acts and pending at the commencement of this Act, shall, after such commencement, be transferred to and disposed of by the officer or authority who would have had jurisdiction to entertain such application, appeal, or other proceeding under this Act as if it had been in force on the date on which such application, appeal or other proceeding was made or preferred.
## Classes of vehicles.

### Quarterly tax.

### (1) Motor Vehicles (including tri-cycles, scooters and cycles with attachment for propelling the same by mechanical power) not exceeding 600 kgs. in weight unladen—

(a) Bi-cycles below 3½ horse-power if not used for drawing a trailer or side car

<table>
<thead>
<tr>
<th>Class</th>
<th>Quarterly tax</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Rs.  P.</td>
</tr>
<tr>
<td>(a)</td>
<td>10 00</td>
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</table>

1. This Schedule was substituted for the following original Schedule by section 6 of the Tamil Nadu Motor Vehicles Taxation (Amendment) Act, 1974 (Tamil Nadu Act 45 of 1974):

## Classes of vehicles.

### Quarterly tax.

### (1) Motor Vehicles (including tri-cycles, scooters and cycles with attachment for propelling the same by mechanical power) not exceeding 600 kgs. in weight unladen—

(a) Bi-cycles below 3½ horse-power if not used for drawing a trailer or side-car.

<table>
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<th>Class</th>
<th>Quarterly tax</th>
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<tbody>
<tr>
<td>(a)</td>
<td>10 00</td>
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(b) Bi-cycles below 3½ horse-power if used for drawing a trailer or side-car and bi-cycles of and above 3½ horse-power whether used for drawing a trailer or side-car or not.

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<tr>
<th>Class</th>
<th>Quarterly tax</th>
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<tbody>
<tr>
<td>(b)</td>
<td>15 00</td>
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</table>

(c) Tri-cycles

<table>
<thead>
<tr>
<th>Class</th>
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</tr>
</thead>
<tbody>
<tr>
<td>(c)</td>
<td>20 00</td>
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</table>

### 3. Goods vehicles—

1. Goods vehicles plying for hire or reward and used for the transport of goods—

(a) Vehicles not exceeding 3,000 kgs. in weight laden.

<table>
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<th>Class</th>
<th>Quarterly tax</th>
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</thead>
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<tr>
<td>(a)</td>
<td>270 00</td>
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(b) Vehicles exceeding 3,000 kgs. but not exceeding 5,500 kgs. in weight laden.

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<th>Class</th>
<th>Quarterly tax</th>
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</thead>
<tbody>
<tr>
<td>(b)</td>
<td>60 00</td>
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</table>

(c) Vehicles exceeding 5,500 kgs. but not exceeding 9,000 kgs. in weight laden.

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<tbody>
<tr>
<td>(c)</td>
<td>770 00</td>
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### Classes of vehicles.

<table>
<thead>
<tr>
<th>(1)</th>
<th>Quarterly tax.</th>
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<tr>
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<td>(2)</td>
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<td></td>
<td>Rs. P.</td>
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<tr>
<td>(d) Vehicles exceeding 9,000 kgs. but not exceeding 12,000 kgs. in weight laden.</td>
<td>1,000 00</td>
</tr>
<tr>
<td>(e) Vehicles exceeding 12,000 kgs. but not exceeding 13,000 kgs. in weight laden.</td>
<td>1,080 00</td>
</tr>
<tr>
<td>(f) Vehicles exceeding 13,000 kgs. but not exceeding 15,000 kgs. in weight laden.</td>
<td>1,260 00</td>
</tr>
<tr>
<td>(g) Vehicles exceeding 15,000 kgs. in weight laden.</td>
<td>1,260 00</td>
</tr>
</tbody>
</table>

(h) Trailers used for carrying goods for hire or reward other than those falling under classes 6 and 7—

(i) For each trailer not exceeding 3,000 kgs. in weight laden.

(ii) For each trailer exceeding 3,000 kgs. but not exceeding 5,500 kgs. in weight laden.

(iii) For each trailer exceeding 5,500 kgs. but not exceeding 9,000 kgs. in weight laden.

(iv) For each trailer exceeding 9,000 kgs. but not exceeding 12,000 kgs. in weight laden. 

(v) For each trailer exceeding 12,000 kgs. but not exceeding 13,000 kgs. in weight laden.

(vi) For each trailer exceeding 13,000 kgs. but not exceeding 15,000 kgs. in weight laden.

(vii) For each trailer exceeding 15,000 kgs. in weight laden. 

(Goods vehicles not plying for hire or reward but used for the transport of goods—

(a) Vehicles not exceeding 2,000 kgs. in weight laden. 

(b) Vehicles exceeding 2,000 kgs. but not exceeding 3,000 kgs. in weight laden. 

(Rs. 25 for every 250 kgs. or part thereof in excess of 15,000 kgs. in weight laden).
### Classes of vehicles.

<table>
<thead>
<tr>
<th>Description</th>
<th>Quarterly tax.</th>
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<tbody>
<tr>
<td>(c) Vehicles exceeding 3,000 kgs. but not exceeding 4,000 kgs. in weight laden.</td>
<td>290 00</td>
</tr>
<tr>
<td>(d) Vehicles exceeding 4,000 kgs. but not exceeding 5,500 kgs. in weight laden.</td>
<td>420 00</td>
</tr>
<tr>
<td>(e) Vehicles exceeding 5,500 kgs. but not exceeding 9,000 kgs. in weight laden.</td>
<td>630 00</td>
</tr>
<tr>
<td>(f) Vehicles exceeding 9,000 kgs. but not exceeding 12,000 kgs. in weight laden.</td>
<td>870 00</td>
</tr>
<tr>
<td>(g) Vehicles exceeding 12,000 kgs. but not exceeding 13,000 kgs. in weight laden.</td>
<td>950 00</td>
</tr>
<tr>
<td>(h) Vehicles exceeding 13,000 kgs. but not exceeding 15,000 kgs. in weight laden.</td>
<td>1,110 00</td>
</tr>
<tr>
<td>(i) Vehicles exceeding 15,000 kgs. in weight laden.</td>
<td>1,110 00</td>
</tr>
<tr>
<td>(j) Trailers not plying for hire or reward but used for the transport of goods, not falling under classes 6 and 7—</td>
<td></td>
</tr>
<tr>
<td>(i) For each trailer not exceeding 2,000 kgs. in weight laden.</td>
<td>80 00</td>
</tr>
<tr>
<td>(ii) For each trailer exceeding 2,000 kgs. but not exceeding 3,000 kgs. in weight laden.</td>
<td>110 00</td>
</tr>
<tr>
<td>(iii) For each trailer exceeding 3,000 kgs. but not exceeding 4,000 kgs. in weight laden.</td>
<td>160 00</td>
</tr>
<tr>
<td>(iv) For each trailer exceeding 4,000 kgs. but not exceeding 5,500 kgs. in weight laden.</td>
<td>210 00</td>
</tr>
<tr>
<td>(v) For each trailer exceeding 5,500 kgs. but not exceeding 9,000 kgs. in weight laden.</td>
<td>320 00</td>
</tr>
<tr>
<td>(vi) For each trailer exceeding 9,000 kgs. but not exceeding 12,000 kgs. in weight laden.</td>
<td>480 00</td>
</tr>
<tr>
<td>(vii) For each trailer exceeding 12,000 kgs. but not exceeding 13,000 kgs. in weight laden.</td>
<td>570 00</td>
</tr>
<tr>
<td>(viii) For each trailer exceeding 13,000 kgs. but not exceeding 15,000 kgs. in weight laden.</td>
<td>790 00</td>
</tr>
</tbody>
</table>

(Rs. 25 for every 250 kgs. or part thereof in excess of 15,000 kgs. in weight laden.)
4. Motor Vehicles plying for hire and used for the transport of passengers and in respect of which permits have been issued under the Motor Vehicles Act, 1939—

I. Vehicles permitted to carry in all—

(a) not more than three persons including the driver. ... 40 00

(b) more than three persons but not more than five persons (other than the driver). 90 00

II. Vehicles permitted to ply solely as contract carriages (not being stage carriages plying as contract carriages) and to carry more than five persons (other than the driver)—

(i) For every person (other than the driver) which the vehicle is permitted to carry in case the contract carriage is classed as a "tourist vehicle". 90 00

(ii) For every person (other than the driver) which the vehicle is permitted to carry in the case of other contract carriages. 160 00

III. Vehicles permitted to ply as stage carriages and to carry more than six persons (other than the driver and the conductor)—

(a) Plying exclusively within the Madras Metropolitan Area—

For every passenger (other than the driver and the conductor) which the vehicle is permitted to carry. 50 00

(b) Plying exclusively within the limits of the city of Madurai or within the limits of one or more contiguous municipalities or on other town service routes—

For every passenger (other than the driver and the conductor) which the vehicle is permitted to carry. 90 00

(c) Plying in routes or areas other than those falling under items (a) and (b)—

(i) For every passenger (other than the driver and the conductor) which the vehicle is permitted to carry if the service is classed as "Express Service". 160 00

—cont.
Classes of vehicles.

(1)

(ii) For every passenger (other than the driver and the conductor) which the vehicle is permitted to carry in the case of services other than Express Services.

The tax payable in respect of a reserve stage carriage or a spare bus shall be three-fourths of the maximum rates payable per passenger for any of the regular stage carriages of the permit holder, provided the permit holder has paid the taxes for the period in respect of all his stage carriages covered by valid permits.

5. Motor Vehicles not themselves constructed to carry any load (other than water, fuel, accumulators and other equipment used for the purpose of propulsion, loose tools and loose equipment) used for haulage only—

(a) Weighing not more than 2,500 kgs. unladen. .. .. 110 00

(b) Weighing more than 2,500 kgs. unladen. .. .. 160 00

6. Fire Engines, fire tenders and road water sprinklers—

(a) Not exceeding 1,000 kgs. in weight laden. .. .. 30 00

(b) Exceeding 1,000 kgs. but not exceeding 1,500 kgs. in weight laden. 40 00

(c) Exceeding 1,500 kgs. but not exceeding 2,000 kgs. in weight laden. 50 00

(d) Exceeding 2,000 kgs. but not exceeding 3,000 kgs. in weight laden. 60 00

(e) Exceeding 3,000 kgs. but not exceeding 4,000 kgs. in weight laden. 70 00

(f) Exceeding 4,000 kgs. but not exceeding 5,500 kgs. in weight laden. 80 00

(g) Exceeding 5,500 kgs. but not exceeding 7,500 kgs. in weight laden. 110 00

(h) Exceeding 7,500 kgs. but not exceeding 9,000 kgs. in weight laden. 120 00

(i) Exceeding 9,000 kgs. in weight laden. .. .. .. 140 00

—cont.
### Classes of Vehicles

<table>
<thead>
<tr>
<th>Classes of Vehicles</th>
<th>Quarterly Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
</tr>
<tr>
<td>(b) Bi-cycles below 3½ horse-power if used for drawing a trailer or side-car and bi-cycles of and above 3½ horse-power whether used for drawing a trailer or side-car or not</td>
<td>RS. P. 15 00</td>
</tr>
<tr>
<td>(c) Tri-cycles</td>
<td>RS. P. 20 00</td>
</tr>
<tr>
<td>2. Invalid carriage</td>
<td>RS. P. 8 00</td>
</tr>
<tr>
<td>3. Goods vehicles—</td>
<td></td>
</tr>
<tr>
<td>I. Goods vehicles plying for hire or reward and used for the transport of goods—</td>
<td></td>
</tr>
<tr>
<td>(a) Vehicles not exceeding 3,000 kgs. in weight laden.</td>
<td>RS. P. 270 00</td>
</tr>
<tr>
<td>(b) Vehicles exceeding 3,000 kgs. but not exceeding 5,500 kgs. in weight laden.</td>
<td>RS. P. 560 00</td>
</tr>
<tr>
<td>(c) Vehicles exceeding 5,500 kgs. but not exceeding 9,000 kgs. in weight laden.</td>
<td>RS. P. 770 00</td>
</tr>
<tr>
<td>(d) Vehicles exceeding 9,000 kgs. but not exceeding 12,000 kgs. in weight laden.</td>
<td>RS. P. 1,000 00</td>
</tr>
<tr>
<td>(e) Vehicles exceeding 12,000 kgs. but not exceeding 13,000 kgs. in weight laden.</td>
<td>RS. P. 1,080 00</td>
</tr>
<tr>
<td>(f) Vehicles exceeding 13,000 kgs. but not exceeding 15,000 kgs. in weight laden.</td>
<td>RS. P. 1,260 00</td>
</tr>
<tr>
<td>(g) Vehicles exceeding 15,000 kgs. in weight laden.</td>
<td>RS. P. 1,260 00</td>
</tr>
</tbody>
</table>

(Rs. 25 for every 250 kgs. or part thereof in excess of 15,000 kgs. in weight laden).

(i) Additional tax payable in respect of such vehicles used for drawing trailers including fire engines trailer pumps—

(i) For each trailer not exceeding 1,000 kgs. in weight laden. | RS. P. 20 00 |

—cont.
### Classes of vehicles.

<table>
<thead>
<tr>
<th>(1)</th>
<th>Quarterly tax.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>RS</td>
</tr>
</tbody>
</table>

(h) Trailers used for carrying for hire or reward other than those falling under classes 6 and 7—

(i) For each trailer not exceeding 3,000 kgs. in weight laden. 240 00

(ii) For each trailer exceeding 3,000 kgs. but not exceeding 5,500 kgs. in weight laden. 350 00

(iii) For each trailer exceeding 5,500 kgs. but not exceeding 9,000 kgs. in weight laden. 450 00

6. (i)—cont.

(ii) For each trailer exceeding 1,000 kgs. but not exceeding 1,500 kgs. in weight laden. 30 00

(iii) For each trailer exceeding 1,500 kgs. but not exceeding 2,000 kgs. in weight laden:

Provided that two or more vehicles shall not be chargeable under this class in respect of the same trailer.

7. Motor Vehicles other than those liable to tax under the foregoing provisions of this schedule—

(a) Weighing not more than 700 kgs. unladen. 40 00

(b) Weighing more than 700 kgs. but not more than 1,500 kgs. unladen. 50 00

(c) Weighing more than 1,500 kgs. but not more than 2,000 kgs. unladen. 60 00

(d) Weighing more than 2,000 kgs. but not more than 3,000 kgs. unladen. 70 00

(e) Weighing more than 3,000 kgs. unladen. 90 00

(f) Additional tax payable in respect of such vehicles used for drawing trailers—

(i) For each trailer not exceeding 1 tonne in weight unladen. 20 00

(ii) For each trailer exceeding 1 tonne in weight unladen:

Provided that two or more vehicles shall not be chargeable under this class in respect of the same trailer.
### Classes of Vehicles

1. **Quarterly Tax**

| (iv) For each trailer exceeding 9,000 kgs. but not exceeding 12,000 kgs. in weight laden. | 610.00 |
| (v) For each trailer exceeding 12,000 kgs. but not exceeding 13,000 kgs. in weight laden. | 710.00 |
| (vi) For each trailer exceeding 13,000 kgs. but not exceeding 15,000 kgs. in weight laden. | 920.00 |
| (vii) For each trailer exceeding 15,000 kgs. in weight laden. | 920.00 |

(Rs. 25 for every 250 kgs. or part thereof in excess of 15,000 kgs. in weight laden).

### II. Goods vehicles not plying for hire or reward but used for the transport of goods—

1. **(a) Vehicles not exceeding 2,000 kgs. in weight laden.** | 80.00 |
2. **(b) Vehicles exceeding 2,000 kgs. but not exceeding 3,000 kgs. in weight laden.** | 160.00 |
3. **(c) Vehicles exceeding 3,000 kgs. but not exceeding 4,000 kgs. in weight laden.** | 290.00 |
4. **(d) Vehicles exceeding 4,000 kgs. but not exceeding 5,500 kgs. in weight laden.** | 420.00 |
5. **(e) Vehicles exceeding 5,500 kgs. but not exceeding 9,000 kgs. in weight laden.** | 630.00 |
6. **(f) Vehicles exceeding 9,000 kgs. but not exceeding 12,000 kgs. in weight laden.** | 870.00 |
7. **(g) Vehicles exceeding 12,000 kgs. but not exceeding 13,000 kgs. in weight laden.** | 950.00 |
<table>
<thead>
<tr>
<th>Classes of vehicles</th>
<th>Quarterly tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
</tr>
<tr>
<td>(h) Vehicles exceeding 13,000 kgs. but not exceeding 15,000 kgs. in weight laden.</td>
<td>... ... ...</td>
</tr>
<tr>
<td>(i) Vehicles exceeding 15,000 kgs. in weight laden.</td>
<td>...</td>
</tr>
<tr>
<td>(j) Trailers not plying for hire or reward but used for the transport of goods, not falling under classes 6 and 7—</td>
<td></td>
</tr>
<tr>
<td>(i) For each trailer not exceeding 2,000 kgs. in weight laden.</td>
<td>... ... ... ...</td>
</tr>
<tr>
<td>(ii) For each trailer exceeding 2,000 kgs. but not exceeding 3,000 kgs. in weight laden.</td>
<td>... ...</td>
</tr>
<tr>
<td>(iii) For each trailer exceeding 3,000 kgs. but not exceeding 4,000 kgs. in weight laden.</td>
<td>... ...</td>
</tr>
<tr>
<td>(iv) For each trailer exceeding 4,000 kgs. but not exceeding 5,500 kgs. in weight laden.</td>
<td>... ...</td>
</tr>
<tr>
<td>(v) For each trailer exceeding 5,500 kgs. but not exceeding 9,000 kgs. in weight laden.</td>
<td>... ...</td>
</tr>
<tr>
<td>(vi) For each trailer exceeding 9,000 kgs. but not exceeding 12,000 kgs. in weight laden.</td>
<td>... ...</td>
</tr>
<tr>
<td>(vii) For each trailer exceeding 12,000 kgs. but not exceeding 13,000 kgs. in weight laden.</td>
<td>... ...</td>
</tr>
<tr>
<td>(viii) For each trailer exceeding 13,000 kgs. but not exceeding 15,000 kgs. in weight laden.</td>
<td>... ...</td>
</tr>
</tbody>
</table>
Motor Vehicles Taxation

Classes of vehicles.

(1)

(ix) For each trailer exceeding 15,000 kgs. in weight laden.

RS. 790 00

(Rs. 25 for every 250 kgs. or part thereof in excess of 15,000 kgs. in weight laden).

4. Motor Vehicles plying for hire and used for the transport of passengers and in respect of which permits have been issued under the Motor Vehicles Act, 1939—

I. Vehicles permitted to carry in all—

(a) Not more than three persons including the driver. 40 00

(b) More than three persons but not more than five persons (other than the driver). 90 00

II. Vehicles permitted to ply solely as contract carriages (not being stage carriages plying as contract carriages) and to carry more than five persons (other than the driver)—

(i) For every person (other than the driver) which the vehicle is permitted to carry in case the contract carriage is classed as a "tourist vehicle"...

RS. 140 00

(Prior to this amendment the rate of tax was increased from Rs. 90 to Rs. 100 and Rs. 160 to Rs. 200 respectively in G.O.Ms, No. 2889, Home dated the 31st December 1974).
Classes of vehicles.

Quarterly tax.

(1)

(i) For every person (other than the driver) which
the vehicle is permitted to carry in the case of other
contract carriages ............................................. 280 00

III. Vehicles permitted to ply as stage carriages and to
carry more than six persons (other than the driver
and the conductor)—

(a) Plying exclusively within the Madras Metropolitan Area—

For every passenger (other than the driver and the
conductor) which the vehicle is permitted to carry. 50 00

(b) Plying exclusively within the limits of the city of
Madurai or within the limits of one or more
contiguous municipalities or on other town
service routes—

For every passenger (other than the driver and the
conductor) which the vehicle is permitted to carry. 115 00

(c) Plying in routes or areas other than those falling
under items (a) and (b)—

(i) For every passenger (other than the driver and
the conductor) which the vehicle is permitted
to carry, if the service is classed as “Express
Service” .......................................................... 200 00

---

1 This item and entries were substituted for the following item and entries
relating thereto by section 2 (2) (a) of the Tamil Nadu Motor Vehicles Taxation
(Amendment) Act, 1978 (Tamil Nadu Act 26 of 1978), which was deemed to have come
into force on the 1st April 1978:

“(b) Plying exclusively within the limits of the city of Madurai or
within the limits of one or more contiguous municipalities
or on other town service routes—

For every passenger (other than the driver and the conductor)
which the vehicle is permitted to carry .......................................................... 90 00”

2 This rate of tax was increased from Rs. 160 to Rs. 200 in G.O. Ms. No. 2889
Home, dated the 31st December 1974.
Classes of vehicles.

(1) | Quarterly tax.
---|---

1[(ii) For every passenger (other than the driver and the conductor) which the vehicle is permitted to carry in the case of services other than Express Services ... ... ... ... 195 00]

The tax payable in respect of a reserve stage carriage or a spare bus—shall be three-fourths of the maximum rates payable per passenger for any of the regular stage carriages of the permit holder, provided the permit holder has paid the taxes for the period in respect of all his stage carriages covered by valid permits.

5. Motor Vehicles not themselves constructed to carry any load (other than water, fuel, accumulators and other equipment used for the purpose of propulsion, loose tools and loose equipment) used for haulage only—

(a) Weighing not more than 2,500 kgs. unladen. ... 110 00

(b) Weighing more than 2,500 kgs. unladen. ... 160 00

6. Fire Engines, fire tenders and road water sprinklers—

(a) Not exceeding 1,000 kgs. in weight laden. ... 30 00

(b) Exceeding 1,000 kgs. but not exceeding 1,500 kgs. in weight laden. ... ... ... ... 40 00

(c) Exceeding 1,500 kgs. but not exceeding 2,000 kgs. in weight laden. ... ... ... ... 50 00

---

1 This sub-item and entries were substituted for the following sub-item and the entries relating thereto by section 2 (2) (b) of the Tamil Nadu Motor Vehicles Taxation (Amendment) Act, 1978 (Tamil Nadu Act 26 of 1978), which was deemed to have come into force on the 1st April 1978:

"(ii) For every passenger (other than the driver and the conductor) which the vehicle is permitted to carry in the case of services other than Express Services ... ... ... ... 140 00"

(Prior to this amendment the rate of tax was increased from Rs. 140 to Rs. 180 in G.O.Ms, No. 2889 Home, dated the 31st December 1974.)
### Classes of Vehicles

<table>
<thead>
<tr>
<th>Description</th>
<th>Quarterly Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
</tr>
<tr>
<td>(d) Exceeding 2,000 kgs. but not exceeding 3,000 kgs. in weight laden.</td>
<td>60 00</td>
</tr>
<tr>
<td>(e) Exceeding 3,000 kgs. but not exceeding 4,000 kgs. in weight laden.</td>
<td>70 00</td>
</tr>
<tr>
<td>(f) Exceeding 4,000 kgs. but not exceeding 5,500 kgs. in weight laden.</td>
<td>80 00</td>
</tr>
<tr>
<td>(g) Exceeding 5,500 kgs. but not exceeding 7,500 kgs. in weight laden.</td>
<td>100 00</td>
</tr>
<tr>
<td>(h) Exceeding 7,500 kgs. but not exceeding 9,000 kgs. in weight laden.</td>
<td>120 00</td>
</tr>
<tr>
<td>(i) Exceeding 9,000 kgs. in weight laden.</td>
<td>140 00</td>
</tr>
<tr>
<td>(j) Additional tax payable in respect of such vehicles used for drawing trailers including fire engines trailers pumps—</td>
<td></td>
</tr>
<tr>
<td>(i) For each trailer not exceeding 1,000 kgs. in weight laden.</td>
<td>20 00</td>
</tr>
<tr>
<td>(ii) For each trailer exceeding 1,000 kgs. but not exceeding 2,000 kgs. in weight laden.</td>
<td>30 00</td>
</tr>
<tr>
<td>(iii) For each trailer exceeding 2,000 kgs. in weight laden:</td>
<td>50 00</td>
</tr>
</tbody>
</table>

Provided that two or more vehicles shall not be chargeable under this class in respect of the same trailer.

### 7. Motor Vehicles other than those liable to tax under the foregoing provisions of this schedule—

<table>
<thead>
<tr>
<th>Description</th>
<th>Quarterly Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>(a) Weighing not more than 700 kgs. unladen.</td>
<td>40 00</td>
</tr>
<tr>
<td>(b) Weighing more than 700 kgs. but not more than 1,500 kgs. unladen.</td>
<td>50 00</td>
</tr>
</tbody>
</table>
### Classes of vehicles.  

<table>
<thead>
<tr>
<th>Classes of vehicles</th>
<th>Quarterly tax.</th>
</tr>
</thead>
<tbody>
<tr>
<td>(c) Weighing more than 1,500 kgs. but not more than 2,000 kgs. unladen.</td>
<td>Rs. 60.00</td>
</tr>
<tr>
<td>(d) Weighing more than 2,000 kgs. but not more than 3,000 kgs. unladen.</td>
<td>Rs. 70.00</td>
</tr>
<tr>
<td>(e) Weighing more than 3,000 kgs. unladen.</td>
<td>Rs. 90.00</td>
</tr>
<tr>
<td>(f) Additional tax payable in respect of such vehicles used for drawing trailers—</td>
<td></td>
</tr>
<tr>
<td>(i) For each trailer not exceeding 1 tonne in weight unladen.</td>
<td>Rs. 20.00</td>
</tr>
<tr>
<td>(ii) For each trailer exceeding 1 tonne in weight unladen:</td>
<td>Rs. 30.00</td>
</tr>
</tbody>
</table>

Provided that two or more vehicles shall not be chargeable under this class in respect of the same trailer.]
TAMIL NADU ACT NO. 15 OF 1979.*

TAMIL NADU MOTOR VEHICLES TAXATION (AMENDMENT) ACT, 1979.

[Received the assent of the President on the 24th March 1979, first published in the Tamil Nadu Government Gazette Extraordinary on the 24th March 1979 (Panguni 10, Kalayuktii (2010—Tiruvalluvar Andu.))]

An Act further to amend the Tamil Nadu Motor Vehicles Taxation Act, 1974.

Be it enacted by the Legislature of the State of Tamil Nadu in the Thirtieth Year of the Republic of India as follows:—

1. (1) This Act may be called the Tamil Nadu Motor Vehicles Taxation (Amendment) Act, 1979.

(2) Sections 2 and 3 shall be deemed to have come into force on the 1st April 1978.

2-3. [The amendments made by these sections have already been incorporated in the principal Act, namely, the Tamil Nadu Motor Vehicles Taxation Act, 1974 (Tamil Nadu Act 13 of 1974).]

4. Notwithstanding anything contained in the principal Act or in this Act, the additional surcharge on tax on stage carriages kept or used by fleet operators, due under section 10-B of the principal Act as amended by this Act for the year commencing on the 1st April 1978 and ending with the 31st March 1979 shall be paid in four equal monthly instalments on or before the last day of each of the four months immediately following the date of publication of this Act in the Tamil Nadu Government Gazette.

* For Statement of Objects and Reasons, see Tamil Nadu Government Gazette Extraordinary, dated the 24th February 1979, Part IV—Section 1, Page 61.
5. Notwithstanding the retrospective operation of Certain sections 2 and 3 of this Act, no contravention of, or no failure to comply with, any of the provisions of the principal Act as amended by those sections or any rule made or notification issued thereunder shall render any person guilty of any offence if such contravention or failure—

(i) relates either to any provision inserted in the principal Act by any of the said sections, or to any existing provision thereof, as amended by any of the said sections, and

(ii) occurred on or after the 1st April 1978 and before the date of publication of this Act in the Tamil Nadu Government Gazette.
The following Act of the Tamil Nadu Legislature received the assent of the President on the 20th November 1985 and is hereby published for general information:

**ACT No. 45 OF 1985.**

An Act further to amend the Tamil Nadu Motor Vehicles Taxation Act, 1974.

BE it enacted by the Legislature of the State of Tamil Nadu in the Thirty-sixth Year of the Republic of India as follows:

1. **Short title and commencement.**—(1) This Act may be called the Tamil Nadu Motor Vehicles Taxation (Amendment) Act, 1985.

   (2) It shall be deemed to have come into force on the 1st April 1985.

2. **Amendment of the Schedule, Tamil Nadu Act 13 of 1974.**—

   In the Schedule to the Tamil Nadu Motor Vehicles Taxation Act, 1974 (Tamil Nadu Act 13 of 1974),—

   (i) in clause 1, for items (a), (b) and (c) and the entries relating thereto, the following items and entries shall be substituted, namely:

   "(a) Bi-cycles below 3½ horse-power if not used for drawing a trailer or side-car.

   (A Group) IV-2 Ex: (449)—1  20.00
(b) Bicycles below 3½ horse-power if used for drawing a trailer or side-car and bi-cycles of and above 3½ horse-power whether used for drawing a trailer or side-car or not.

(c) Tri-cycles.

25.00.

(2) in clause 3, in paragraph I, for items (a), (b) and (c) and the entries relating thereto, the following items and entries shall be substituted, namely:

"(a) Vehicles not exceeding 3,000 kgs. in weight laden.

(b) Vehicles exceeding 3,000 kgs. but not exceeding 5,500 kgs. in weight laden.

(c) (i) Vehicles exceeding 5,500 kgs. but not exceeding 7,500 kgs. in weight laden.

(ii) Vehicles exceeding 7,500 kgs. but not exceeding 9,000 kgs. in weight laden.

350.00

650.00

770.00

850.00

(3) in clause 4,—

(a) in paragraph II, for item (ii) and the entries relating thereto, the following item and entries shall be substituted, namely:

"(ii) For every person (other than the driver) which the vehicle is permitted to carry in the case of other contract carriages.

320.00.

(o) in paragraph III, —

(i) for item (b) and the entries relating thereto, the following item and entries shall be substituted, namely:

"(b) Plying exclusively within the limits of the City of Madurai or within the limits of one or more contiguous municipalities or on other town service routes—

For every passenger (other than the driver and the conductor) which the vehicle is permitted to carry.

180.00."
(iii) in item (c), for sub-item (ii) and the entries relating thereto, the following sub-item and entries shall be substituted, namely:—

"(ii) For every passenger (other than the driver and the conductor) which the vehicle is permitted to carry in the case of services other than Express Services.

(4) in clause 7, for items (a), (b), (c), (d) and (e) and the entries relating thereto, the following items and entries shall be substituted, namely:—

"(a) Weighing not more than 700 kgs. 70.00
unladen.

(b) Weighing more than 700 kg. but not more than 1,500 kgs. unladen. 75.00

(c) Weighing more than 1,500 kgs. but not more than 2,000 kgs. unladen. 100.00

(d) Weighing more than 2,000 kgs. but not more than 3,000 kgs. unladen. 105.00

(e) Weighing more than 3,000 kgs. unladen. 110.00

(i) in respect of which private transport vehicle permit is not required under the Motor Vehicles Act. 110.00

(ii) in respect of which private transport vehicle permit is required under the Motor Vehicles Act.—

(a) where owned by any educational institution. 110.00

(b) in other cases. 150.00."

(By order of the Governor)

S. VADIVELU,
Commissioner and Secretary to Government,
Law Department.
The following Act of the Tamil Nadu Legislature received the assent of the President on the 12th August 1986 and is hereby published for general information:—

**ACT No. 55 OF 1986.**

An Act further to amend the Tamil Nadu Motor Vehicles Taxation Act, 1974.

BE it enacted by the Legislature of the State of Tamil Nadu in the Thirty-seventh Year of the Republic of India as follows:—

1. **Short title and commencement.**—(1) This Act may be called the Tamil Nadu Motor Vehicles Taxation (Amendment) Act, 1986.

   (2) It shall come into force on such date as the State Government may, by notification, appoint.

2. **Amendment of section 8, Tamil Nadu Act 13 of 1974.**—To section 8 of the Tamil Nadu Motor Vehicles Taxation Act, 1974 (Tamil Nadu Act 13 of 1974) (hereinafter referred to as the principal Act), the following proviso shall be added, namely:—

   "Provided that in the case of transport vehicles in respect of which temporary permits are granted under the Motor Vehicles Act (other than stage carriages in respect of which temporary permits are granted for any period exceeding forty-five days) the tax due under this Act shall be paid on the date of commencement of the quarter."

3. **Amendment of section 13, Tamil Nadu Act 13 of 1974.**—In section 13 of the principal Act,—

   (i) in sub-section (1), after the words “shall be payable,” the words “on an application made within such period as may be prescribed and” shall be inserted;

   (ii) in sub-section (2), for the words “shall be refunded,” the words “shall, on an application made within such period, be refunded” shall be substituted.

(A Group) IV-2 Ex. (461)—8
5. Insertion of new section 15-A in Tamil Nadu Act 13 of 1974.—After section 15 of the principal Act, the following section shall be inserted, namely:—

"15-A. Recovery of tax which escaped payment.—Where for any reason, the whole or any portion of the tax which would have been payable in respect of any motor vehicle under this Act for any period has not been paid, the licensing officer may, at any time, within a period of five years from the expiry of the period to which the tax relates, and after issuing a notice to the registered owner or the person having possession or control of the motor vehicle and making such inquiry as he may consider necessary, direct such owner or other person to pay the whole or any portion of such tax, which has not been paid:

Provided that in computing the period of five years for the purpose of this section, the period or periods, if any, during which the collection of such tax has been stayed by an order of any court shall be excluded."

8. Insertion of new section 18-A in Tamil Nadu Act 13 of 1974.—After section 18 of the principal Act, the following section shall be inserted, namely:—

"18-A. Seizure and detention of motor vehicles pending production of proof of payment of tax.—Any officer of the Transport Department not below the rank of a Motor Vehicles Inspector, Grade II, or any police officer in uniform not below the rank of a Sub-Inspector may, if he has reason to believe that any motor vehicle is used or kept for use in the State without paying the tax due in respect of that vehicle under this Act, seize and detain that vehicle and make arrangements for the temporary safe custody of that vehicle pending production of proof of payment of the tax due in respect of that vehicle under this Act."

7. Amendment of section 20, Tamil Nadu Act 13 of 1974.—To section 20 of the principal Act, the following shall be added at the end, namely:—

"A notification with respect to matters specified in clause (b) may be issued so as to have retrospective effect from a date not earlier than the 1st April 1974."

8. Insertion of new sections 20-B and 20-C in Tamil Nadu Act 13 of 1974.—After section 20-A of the principal Act, the following sections shall be inserted, namely:—

"20-B. Appeal.—Any person who is aggrieved by an order of the licensing officer made under this Act may appeal to the
authority within such time and in such manner as may be prescribed.

20-C. Revision.—(1) The State Transport Commissioner may either on his own motion or on an application made by any aggrieved person, call for and examine the record of any authority subordinate to him in respect of any proceeding under this Act not being a proceeding in respect of which an appeal is provided for by this Act, for the purpose of satisfying himself as to the regularity of such proceeding or the correctness, legality or propriety of any decision or order passed thereon; and if, in any case it appears to the State Transport Commissioner that any such proceeding, decision or order should be modified, annulled, reversed or remitted for reconsideration, he may pass orders accordingly:

Provided that the State Transport Commissioner shall not pass any order prejudicial to any party unless he has been given a reasonable opportunity of being heard.

(2) An application under sub-section (1) shall be made in such manner, as may be prescribed, within thirty days from the date of receipt of the order to which the application relates to.

9. Amendment of section 24, Tamil Nadu Act 13 of 1974.—In sub-section (2) of section 24 of the principal Act,—

(i) after clause (c), the following clause shall be inserted, namely:—

“(cc) the period within which an application for refund shall be made under sub-section (1) or sub-section (2) of section 13 and the manner in which and the conditions subject to which such refund shall be made under sub-section (2) of the said section 13;”;

(ii) after clause (e), the following clauses shall be added, namely:—

“(f) the authority to which, the time within which and the manner in which an appeal may be made under section 20-B;

(g) the manner in which an application for revision may be made under sub-section (1) of section 20-C.”.

(By order of the Governor).

S. VADIVELU,
Commissioner and Secretary to Government,
Law Department.
The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 12th June 1987 and is hereby published for general information:

**ACT No. 25 OF 1987.**

An Act further to amend the Tamil Nadu Motor Vehicles Taxation Act, 1974.

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Thirty-eighth Year of the Republic of India as follows:

1. **Short title and commencement.**—(1) This Act may be called the Tamil Nadu Motor Vehicles Taxation (Second Amendment) Act, 1987.

   (2) It shall be deemed to have come into force on the 1st April 1987.

2. **Amendment of the Schedule, Tamil Nadu Act 13 of 1974.**—

   In the Schedule to the Tamil Nadu Motor Vehicles Taxation Act, 1974 (Tamil Nadu Act 13 of 1974),—

   (1) in class 3,—

   (a) in paragraph I, for items (a) to (h) and the entries relating thereto, the following items and entries shall be substituted, namely:

   "
   
   (a) Vehicles not exceeding 3,000 Kgs. in weight laden
   (b) Vehicles exceeding 3,000 Kgs. but not exceeding 5,500 Kgs. in weight laden
   (c) (i) Vehicles exceeding 5,500 Kgs. but not exceeding 7,500 Kgs. in weight laden
   (ii) Vehicles exceeding 7,500 Kgs. but not exceeding 9,000 Kgs. in weight laden
   (d) Vehicles exceeding 9,000 Kgs. but not exceeding 12,000 Kgs. in weight laden.

   
   
   450.00
   700.00
   1,020.00
   1,400.00
   1,300.00"
(e) Vehicles exceeding 12,000 Kgs. but not exceeding 13,000 Kgs. in weight laden... ... ... 1,400.00

(f) Vehicles exceeding 12,000 Kgs. but not exceeding 15,000 Kgs. in weight laden... ... ... 1,600.00

(g) Vehicles exceeding 15,000 Kgs. in weight laden... ... ... 1,600.00

(Plus Rs. 50 for every 250 Kgs. or part thereof in excess of 15,000 Kgs. in weight laden)

(h) Trailers used for carrying goods for hire or reward other than those falling under classes 6 and 7:

(i) For each trailer not exceeding 3,000 Kgs. in weight laden... ... ... 340.00

(ii) For each trailer exceeding 3,000 Kgs. but not exceeding 5,500 Kgs. in weight laden... ... ... 400.00

(iii) For each trailer exceeding 5,500 Kgs. but not exceeding 9,000 Kgs. in weight laden... ... ... 700.00

(iv) For each trailer exceeding 9,000 Kgs. but not exceeding 12,000 Kgs. in weight laden... ... ... 810.00

(v) For each trailer exceeding 12,000 Kgs. but not exceeding 13,000 Kgs. in weight laden... ... ... 1,010.00

(vi) For each trailer exceeding 13,000 Kgs. but not exceeding 15,000 Kgs. in weight laden... ... ... 1,220.00
(vii) For each trailer exceeding 15,000 Kgs. in weight laden.  

1,220.00  
(Plus Rs. 50 for every 250 Kgs. or part thereof in excess of 15,000 Kgs. in weight laden).  

(b) in paragraph II, for items (a) to (j) and the entries relating thereto, the following items and entries shall be substituted, namely:

- (a) Vehicles not exceeding 2,000 Kgs. in weight laden  
  110.00

- (b) Vehicles exceeding 2,000 Kgs. but not exceeding 3,000 Kgs. in weight laden  
  210.00

- (c) Vehicles exceeding 3,000 Kgs. but not exceeding 4,000 Kgs. in weight laden  
  350.00

- (d) Vehicles exceeding 4,000 Kgs. but not exceeding 5,000 Kgs. in weight laden  
  500.00

- (e) Vehicles exceeding 5,500 Kgs. but not exceeding 9,000 Kgs. in weight laden  
  730.00

- (f) Vehicles exceeding 9,000 Kgs. but not exceeding 12,000 Kgs. in weight laden  
  990.00

- (g) Vehicles exceeding 12,000 Kgs. but not exceeding 13,000 Kgs. in weight laden  
  1,080.00

- (h) Vehicles exceeding 13,000 Kgs. but not exceeding 15,000 Kgs. in weight laden  
  1,250.00
(f) Vehicles exceeding 15,000 Kgs. in weight laden

Rs.

(Plus Rs. 50 for every 250 Kgs. or part thereof in excess of 15,000 Kgs. in weight laden).

(2) in Class 4,—

(a) in paragraph I, for item (d) and the entries relating thereto, the following item and entries shall be substituted, namely:—

"(d) More than six persons but not more than seven persons including the driver in respect of which tourist motor cab permit has been issued . . . . 250.00"

(b) in paragraph III, for items (b) and (c) and the entries relating thereto, the following items and entries shall be substituted, namely:

"(b) Plying exclusively within the limits of the city of Madurai or within the limits of one or more contiguous municipalities or on other town service routes—

For every passenger (other than the driver and the conductor) which the vehicle is permitted to carry . . . 290.00

(c) Plying in routes or areas other than those falling under items (a) and (b)—

(i) For every passenger (other than the driver and the conductor) which the vehicle is permitted to carry if the service classed as "Express Service" . . . 220.00

(ii) For every passenger (other than the driver and the conductor) which the vehicle is permitted to carry in the case of services other than Express Service . . . 245.00"

(By order of the Governor.)

S. VADIVELU,
Commissioner and Secretary to Government, Law Department.
Part IV—Section 2
Tamil Nadu Acts and Ordinances.

The following Act of the Tamil Nadu Legislative Assembly received the assent of the President on the 31st July 1987 and is hereby published for general information:—

ACT NO. 36 OF 1987.

An Act further to amend the Tamil Nadu Motor Vehicles Taxation Act, 1974.

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Thirty-eighth Year of the Republic of India as follows:—

1. Short title and commencement.—(1) This Act may be called the Tamil Nadu Motor Vehicles Taxation (Amendment) Act, 1987.

(2) It shall come into force on such date as the State Government may, by notification, appoint.

2. Insertion of new section 8-A in Tamil Nadu Act 13 of 1974.—After section 8 of the Tamil Nadu Motor Vehicles Taxation Act, 1974 (Tamil Nadu Act 13 of 1974) (hereinafter referred to as the principal Act), the following section shall be inserted, namely:—

"8-A. Application for fitness certificate not to be entertained— Notwithstanding anything contained in section 8 or in the Motor Vehicles Act, no application for the grant or renewal of fitness (A Group) IV-2 Ex. (485)—[207]
certificate in respect of a transport vehicle under the said Motor Vehicles Act shall be entertained unless the tax due under this Act in respect of such vehicle has been paid."

3. Amendment of section 13, Tamil Nadu Act 13 of 1974.—In section 13 of the principal Act, after sub-section (2), the following sub-section shall be added, namely:

"(3) Where any penalty is paid or collected—

(a) by mistake, or

(b) in excess of, or

(c) when such penalty is not due,

the penalty so paid or collected shall be refunded to such person, in such manner and subject to such conditions as may be prescribed."

(By order of the Governor)

S. VADIVELU,
Commissioner and Secretary to Government, Law Department.
Part IV—Section 2

Tamil Nadu Acts and Ordinances.

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 6th June 1989 and is hereby published for general information:

ACT No. 25 OF. 1989.

An Act further to amend the Tamil Nadu Motor Vehicles Taxation Act, 1974.

Be it enacted by the Legislative Assembly of the State of Tamil Nadu in the Fortieth Year of the Republic of India as follows:

1. (1) This Act may be called the Tamil Nadu Motor Vehicles Taxation (Amendment) Act, 1989.

(2) It shall be deemed to have come into force on the 1st April 1989.

2. In the Tamil Nadu Motor Vehicles Taxation Act, 1974 (hereinafter referred to as the principal Act), in section 2, after clause (3), the following clause shall be inserted, namely:

"(3-A) "Life time tax" means the tax leviable in one lump sum in advance for the life time of a motor vehicle;"."

3. In section 3 of the principal Act—

(1) in sub-section (1), for the expression ‘‘in the Schedule”, the expression “in the First Schedule or, as the case may be, in the Second Schedule” shall be substituted;

(2) in sub-section (2),—

(a) for the expression “in the Schedule”, the expression “in the Schedules” shall be substituted;

(b) for the proviso, the following proviso shall be substituted, namely—

"Provided that such increase, by notification, under this sub-section shall not, in the aggregate, exceed fifty per cent of the rate specified in the First Schedule or, as the case may be, in the Second Schedule on the date of the commencement of the Tamil Nadu Motor Vehicles Taxation (Amendment) Act, 1989.";
(2) for clause (b), the following shall be substituted, namely:

"(b) also be punishable with fine which may extend to fifty rupees, and the amount of the tax due by him in respect of such vehicle together with penalty referred to in clause (a) shall also be recovered as if such tax and penalty were a fine."

8. In section 24 of the principal Act, in sub-section (2), in clause (cc), for the expression "under sub-section (1) or sub-section (2) ")", the expression "under sub-section (1) or sub-section (1-A) or sub-section (2)" shall be substituted.

9. In the principal Act, for the Schedule, the following Schedules shall be substituted, namely:

"FIRST SCHEDULE.
(See sections 3 and 6)

Classes of vehicles:

<table>
<thead>
<tr>
<th>Classes of vehicles</th>
<th>Quarterly tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td></td>
</tr>
<tr>
<td>(2)</td>
<td></td>
</tr>
</tbody>
</table>

1. Goods vehicles—

1. Goods vehicles plying for hire or reward and used for the transport of goods—

(a) Vehicles not exceeding 3,000 kgs. in weight laden  
   450.00

(b) Vehicles exceeding 3,000 kgs. but not exceeding 5,000 kgs. in weight laden  
   700.00

(c) (i) Vehicles exceeding 5,500 kgs. but not exceeding 7,500 kgs. in weight laden  
   1,020.00

(ii) Vehicles exceeding 7,500 kgs. but not exceeding 9,000 kgs. in weight laden  
   1,100.00

(d) Vehicles exceeding 9,000 kgs. but not exceeding 12,000 kgs. in weight laden  
   1,300.00

(e) Vehicles exceeding 12,000 kgs. but not exceeding 13,000 kgs. in weight laden  
   1,400.00

(f) Vehicles exceeding 13,000 kgs. but not exceeding 5,000 kgs. in weight laden  
   1,600.00

(g) Vehicles exceeding 15,000 kgs. in weight laden  
   1,600.00

(plus Rs. 50 for every 250 kgs. or part thereof in excess of 15,000 kgs. in weight laden.)

(h) Trailers used for carrying goods for hire or reward other than those falling under classes 4, 7, 8 and 9—

(i) For each trailer not exceeding 3,000 kgs. in weight laden  
   340.00

(j) For each trailer exceeding 3,000 kgs. but not exceeding 5,500 kgs. in weight laden  
   400.00
### Classes of vehicles.

**Quarterly tax.**

<table>
<thead>
<tr>
<th>Class Description</th>
<th>Tax (Rs.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>(i) For each trailer exceeding 5,500 kgs. but not exceeding 9,000 kgs. in weight laden</td>
<td>700.00</td>
</tr>
<tr>
<td>(ii) For each trailer exceeding 9,000 kgs. but not exceeding 12,000 kgs. in weight laden</td>
<td>810.00</td>
</tr>
<tr>
<td>(v) For each trailer exceeding 12,000 kgs. but not exceeding 13,000 kgs. in weight laden</td>
<td>1,010.00</td>
</tr>
<tr>
<td>(vi) For each trailer exceeding 13,000 kgs. but not exceeding 15,000 kgs. in weight laden</td>
<td>1,220.00</td>
</tr>
<tr>
<td>(vii) For each trailer exceeding 15,000 kgs. in weight laden (Plus Rs. 50 for every 250 kgs. or part thereof in excess of 15,000 kgs. in weight laden)</td>
<td>1,220.00</td>
</tr>
</tbody>
</table>

### Goods vehicles not plying for hire or reward but used for the transport of goods—

<table>
<thead>
<tr>
<th>Description</th>
<th>Tax (Rs.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>(a) Vehicles not exceeding 2,000 kgs. in weight laden</td>
<td>110.00</td>
</tr>
<tr>
<td>(b) Vehicles exceeding 2,000 kgs. but not exceeding 3,000 kgs. in weight laden</td>
<td>210.00</td>
</tr>
<tr>
<td>(c) Vehicles exceeding 3,000 kgs. but not exceeding 4,000 kgs. in weight laden</td>
<td>350.00</td>
</tr>
<tr>
<td>(d) Vehicles exceeding 4,000 kgs. but not exceeding 5,000 kgs. in weight laden</td>
<td>500.00</td>
</tr>
<tr>
<td>(e) Vehicles exceeding 5,000 kgs. but not exceeding 9,000 kgs. in weight laden</td>
<td>730.00</td>
</tr>
<tr>
<td>(f) Vehicles exceeding 9,000 kgs. but not exceeding 12,000 kgs. in weight laden</td>
<td>990.00</td>
</tr>
<tr>
<td>(g) Vehicles exceeding 12,000 kgs. but not exceeding 13,000 kgs. in weight laden</td>
<td>1,080.00</td>
</tr>
<tr>
<td>(h) Vehicles exceeding 13,000 kgs. but not exceeding 15,000 kgs. in weight laden</td>
<td>[1,250.00]</td>
</tr>
<tr>
<td>(i) Vehicles exceeding 15,000 kgs. in weight laden (Plus Rs. 50 for every 250 kgs. or part thereof in excess of 15,000 kgs. in weight laden)</td>
<td>[1,250.00]</td>
</tr>
</tbody>
</table>

### Trailers not plying for hire or reward but used for the transport of goods not falling under classes 4, 7, 8 and 9—

<table>
<thead>
<tr>
<th>Description</th>
<th>Tax (Rs.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>(i) For each trailer not exceeding 2,000 kgs. in weight laden</td>
<td>80.00</td>
</tr>
<tr>
<td>(ii) For each trailer exceeding 2,000 kgs. but not exceeding 3,000 kgs. in weight laden</td>
<td>110.00</td>
</tr>
<tr>
<td>(iii) For each trailer exceeding 3,000 kgs. but not exceeding 4,000 kgs. in weight laden</td>
<td>160.00</td>
</tr>
<tr>
<td>(iv) For each trailer exceeding 4,000 kgs. but not exceeding 5,500 kgs. in weight laden</td>
<td>210.00</td>
</tr>
</tbody>
</table>
Classes of vehicles.

(1) Quarterly tax.

(2)

Rs. P.

(v) For each trailer exceeding 5,400 kgs. but not exceeding 9,000 kgs. in weight laden.

320.00

(vi) For each trailer exceeding 9,000 kgs. but not exceeding 12,000 kgs. in weight laden.

480.00

(vii) For each trailer exceeding 12,000 kgs. but not exceeding 15,000 kgs. in weight laden.

570.00

(viii) For each trailer exceeding 15,000 kgs. but not exceeding 18,000 kgs. in weight laden.

790.00

(ix) For each trailer exceeding 18,000 kgs. in weight laden.

790.00

(Plus Rs. 25 for every 250 kgs. or part thereof in excess of 15,000 kgs. in weight laden.)

2. Motor vehicles plying for hire and used for the transport of passengers and in respect of which permits have been issued under the Motor Vehicles Act —

I. Vehicles permitted to carry in all—

(a) Not more than three persons including the driver ...

40.00

(b) More than three persons but not more than four persons including the driver.

60.00

(c) More than four persons but not more than six persons including the driver—

(i) in respect of which tourist motor cab permit has been issued

120.00

(ii) in other cases.

90.00

(d) More than six persons but not more than thirteen persons including the driver in respect of which tourist motor cab permit has been issued.

1,000.00

II. Vehicles permitted to ply solely as contract carriages (not being stage carriages plying as contract carriages) and to carry more than five persons (other than the driver)—

(i) For every person (other than the driver) which the vehicle is permitted to carry in case the contract carriage is classed as a "tourist vehicle".

500.00

(ii) For every person (other than the driver) which the vehicle is permitted to carry in the case of other contract carriages.

500.00

III. Vehicles permitted to ply as stage carriages and to carry more than six persons (other than the driver and the conductor)—

(a) Plying exclusively within the Madras Metropolitan Area—

For every passenger (other than the driver and the conductor) which the vehicle is permitted to carry.

50.00

(b) Plying exclusively within the limits of the city of Madurai or within the limits of one or more contiguous municipalities or on other town service routes—

For every passenger (other than the driver and the conductor) which the vehicle is permitted to carry.

200.00
The tax payable in respect of a reserve stage carriage or a spare bus shall be three fourths of the maximum rates payable per passenger for any of the regular stage carriages of the permit-holder, provided the permit-holder has paid the taxes for the period in respect of all his stage carriages covered by valid permits.

3. Motor vehicles not themselves constructed to carry any load (other than water, fuel, accumulators and other equipment used for the purpose of propulsion, loose tools and loose equipment used for haulage only)—

(a) Weighing not more than 2,500 kgs. unladen
(b) Weighing more than 2,500 kgs. unladen

4. Fire engines, fire tenders and road water sprinklers—

(a) Not exceeding 1,000 kgs. in weight laden
(b) Exceeding 1,000 kgs. but not exceeding 2,000 kgs. in weight laden
(c) Exceeding 1,500 kgs. but not exceeding 2,000 kgs. in weight laden
(d) Exceeding 2,000 kgs. but not exceeding 3,000 kgs. in weight laden
(e) Exceeding 3,000 kgs. but not exceeding 4,000 kgs. in weight laden
(f) Exceeding 4,000 kgs. but not exceeding 5,000 kgs. in weight laden
(g) Exceeding 5,000 kgs. but not exceeding 7,500 kgs. in weight laden
(h) Exceeding 7,500 kgs. but not exceeding 9,000 kgs. in weight laden
(i) Exceeding 9,000 kgs. in weight laden

(j) Additional tax payable in respect of such vehicles used for drawing trailers including fire engines trailers pumps—

(i) For each trailer not exceeding 1,000 kgs. in weight laden
(ii) For each trailer exceeding 1,000 kgs. but not exceeding 2,000 kgs. in weight laden
(iii) For each trailer exceeding 2,000 kgs. in weight laden

Provided that two or more vehicles shall not be chargeable under this class in respect of the same trailer.
5. Motor cycles (including tri-cycles, scooters and cycles with attachment for propelling the same by mechanical power) not exceeding 600 kgs. in weight unladen——

(a) Bi-cycles not exceeding 50 cc with- or without drawing a trailer or side-car

(b) Bi-cycles exceeding 50 cc but not exceeding 300 cc with or without drawing a trailer or side-car

(c) Bi-cycles exceeding 300 cc with or without drawing a trailer or side-car and tri-cycles

6. Invalid carriages

7. Motor vehicles other than those liable to tax under the foregoing provisions of this Schedule——

8. Motor vehicles other than those liable to tax under the foregoing provisions of this Schedule weighing more than 3,000 kgs. unladen in respect of which private transport vehicle permit is required under the Motor Vehicles Act——

(a) where owned by any educational institution

(b) in other cases
9. Additional tax payable in respect of vehicles referred to in classes 7 and 8 used for drawing trailers—
   (i) For each trailer not exceeding 1 tonne in weight unladen     20.00
   (ii) For each trailer exceeding 1 tonne in weight unladen         30.00
   Provided that two or more vehicles shall not be chargeable under class 7, class 8 or class 9 in respect of the same trailer.

SECOND SCHEDULE.
[See section 4(1-A).]

<table>
<thead>
<tr>
<th>Item number,</th>
<th>Whether or not drawing a trailer or side car.</th>
<th>Motor cycles not exceeding 50 cc.</th>
<th>Motor cycles exceeding 50 cc but not exceeding 300 cc.</th>
<th>Motor cycles exceeding 300 cc and tri-cycles.</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td></td>
<td>(2) RS. P.</td>
<td>(3) RS. P.</td>
<td>(4) RS. P.</td>
</tr>
<tr>
<td>(A) At the time of registration of new vehicles</td>
<td></td>
<td>500.00</td>
<td>750.00</td>
<td>1000.00</td>
</tr>
<tr>
<td>(B) If the vehicle is already registered and its age from the month of registration is—</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1. Not more than 1 year</td>
<td></td>
<td>500.00</td>
<td>750.00</td>
<td>1000.00</td>
</tr>
<tr>
<td>2. More than 1 year but not more than 2 years</td>
<td></td>
<td>500.00</td>
<td>750.00</td>
<td>950.00</td>
</tr>
<tr>
<td>3. More than 2 years but not more than 3 years</td>
<td></td>
<td>500.00</td>
<td>700.00</td>
<td>900.00</td>
</tr>
<tr>
<td>4. More than 3 years but not more than 4 years</td>
<td></td>
<td>500.00</td>
<td>650.00</td>
<td>850.00</td>
</tr>
<tr>
<td>5. More than 4 years but not more than 5 years</td>
<td></td>
<td>450.00</td>
<td>600.00</td>
<td>800.00</td>
</tr>
<tr>
<td>6. More than 5 years but not more than 6 years</td>
<td></td>
<td>400.00</td>
<td>550.00</td>
<td>750.00</td>
</tr>
<tr>
<td>7. More than 6 years but not more than 7 years</td>
<td></td>
<td>350.00</td>
<td>500.00</td>
<td>700.00</td>
</tr>
<tr>
<td>8. More than 7 years but not more than 8 years</td>
<td></td>
<td>325.00</td>
<td>475.00</td>
<td>680.00</td>
</tr>
<tr>
<td>9. More than 8 years but not more than 9 years</td>
<td></td>
<td>300.00</td>
<td>450.00</td>
<td>600.00</td>
</tr>
<tr>
<td>10. More than 9 years but not more than 10 years</td>
<td></td>
<td>275.00</td>
<td>425.00</td>
<td>550.00</td>
</tr>
<tr>
<td>11. More than 10 years</td>
<td></td>
<td>250.00</td>
<td>400.00</td>
<td>500.00</td>
</tr>
</tbody>
</table>

(By order of the Governor.)

P. Jeyasingh Peter,
Secretary to Government, Law Department.
The following Act of the Tamil Nadu Legislative Assembly received the
assent of the Governor on the 8th February 1991 and is hereby published
for general information:—

ACT No. 5 OF 1991.

_An Act further to amend the Tamil Nadu Motor Vehicles Taxation Act, 1974._

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the
Forty-first Year of the Republic of India as follows:—

1. (1) This Act may be called the Tamil Nadu Motor Vehicles Taxation

   (2) It shall be deemed to have come into force on the 1st day of April
       1990.

2. In the First Schedule to the Tamil Nadu Motor Vehicles Taxation Act,
   1974 (hereinafter referred to as the principal Act), in class 2, in paragraph III,
   for the sub-paragraph beginning with the words “The tax payable” and
   ending with the words “covered by valid permits”, the following sub-para-
   graph shall be substituted, namely:—

   “The tax payable in respect of a reserve stage carriage or a spare bus
   shall be the maximum rate payable per passenger for any regular stage carriage
   of the permit holder.”.

3. (1) The Tamil Nadu Motor Vehicles Taxation (Second Amendment)
   Ordinance, 1990 is hereby repealed.

   (2) Notwithstanding such repeal, anything done or any action taken
   under the principal Act, as amended by the said Ordinance, shall be deemed
   to have been done or taken under the principal Act, as amended by this Act.

(By order of the Governor.)

P. Jeyasinh Peter,
Secretary to Government, Law Department.

(A Group) IV-2 Ex. (80)—1a
The following Act of the Tamil Nadu Legislature is hereby published for general information:—

An Act further to amend the Tamil Nadu Motor Vehicles Taxation Act, 1974 (Second Amendment) Act, 1991.

This Act may be called the Tamil Nadu Motor Vehicles Taxation (Second Amendment) Act, 1991.

In the Tamil Nadu Motor Vehicles Taxation Act, 1974 (36 of 1974) referred to as the principal Act, the Schedule—

2. In the Schedule, the following shall be inserted in the List of Goods (including Motors, motor vehicles and automobile parts), in accordance with the schedule—

(2) Goods carried for hire or reward exceeding 4,000 kgs. in weight laden.

It shall be deemed to have come into force on the 1st day of October 1991.
(d) Goods carriages exceeding 9,000 kgs. but not exceeding 12,000 kgs. in weight laden 1,690 00

(e) Goods carriages exceeding 12,000 kgs. but not exceeding 13,000 kgs. in weight laden 1,840 00

(f) Goods carriages exceeding 13,000 kgs. in weight laden 2,090 00

(plus Rs. 50 per every 250 kgs. or part thereof in excess of 13,000 kgs. in weight laden)."

(ii) item (h) shall be relettered as item (g);

(2) in class 2—

(a) in paragraph I, for items (c) and (d) and the entries relating thereto, the following items and entries shall be substituted, namely:

"(c) More than four persons but not more than six persons including the driver—"

(i) in respect of which tourist motor cab permit has been issued 150 00

(ii) in other cases 190 00

(d) More than six persons but not more than thirteen persons including the driver in respect of which tourist motor cab or tourist maxi-cab permit has been issued, for every person other than the driver 125 00"

(b) in paragraph III, for items (b) and (c) and the entries relating thereto, the following items and entries shall be substituted, namely:

"(b) Plying exclusively within the limits of the City of Madurai or the City of Coimbatore or within the limits of one or more contiguous municipalities or on other town service routes—"

For every passenger (other than the driver and the conductor) which the vehicle is permitted to carry 260 00

(c) Plying in routes or areas other than those falling under items (a) and (b)—

(i) For every passenger (other than the driver and the conductor) which the vehicle is permitted to carry if the service is classed as "Express Service" 300 00

(ii) For every passenger (other than the driver and the conductor) which the vehicle is permitted to carry in the case of services other than "Express Service" 325 00

The tax payable in respect of a reserve stage carriage or a spare bus shall be the maximum rate payable per passenger for any regular stage carriage of the permit holder.";

(3) for class 5, the following class shall be substituted, namely:

"5. Motor cycles (including tricycles, scooters and cycles with attachment for propelling the same by mechanical power) not exceeding 600 Kgs. in weight unladen—"

(a) Bicycles exceeding 50 cc but not exceeding 170 cc with or without a trailer or side-car 150 00

(b) Bicycles exceeding 170 cc but not exceeding 300 cc with or without a trailer or side-car 200 00

(c) Bicycles exceeding 300 cc with or without a trailer or side-car and tri-cycles 300 00";
(4) in class 7, for items (b) to (e) and the entries relating thereto, the following items and entries shall be substituted, namely:

- **(b)** Weighing more than 700 Kgs. but not more than 1,500 Kgs. unladen.
  - Not more than 1,000 Kgs. unladen: 1,500 00
  - 1,000 Kgs. unladen: 1,000 00
  - 500 Kgs. unladen: 500 00

- **(c)** Weighing more than 1,500 Kgs. but not more than 2,000 Kgs. unladen.
  - Not more than 1,300 Kgs. unladen: 1,800 00
  - 1,300 Kgs. unladen: 1,200 00
  - 600 Kgs. unladen: 600 00

- **(d)** Weighing more than 2,000 Kgs. but not more than 3,000 Kgs. unladen.
  - Not more than 1,500 Kgs. unladen: 1,950 00
  - 1,500 Kgs. unladen: 1,300 00
  - 650 Kgs. unladen: 650 00

- **(e)** Weighing more than 3,000 Kgs. unladen in respect of which private transport vehicle permit is not required under the Motor Vehicles Act.
  - Not more than 750 Kgs. unladen: 2,250 00

3. For the Second Schedule to the principal Act, the following Schedule shall be substituted, namely:

"SECOND SCHEDULE.

[See section 4 (1-A)]

<table>
<thead>
<tr>
<th>Item Number</th>
<th>Whether or not drawing a trailer or side-car.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Motor cycles exceeding 50 cc but not exceeding 170 cc</td>
</tr>
<tr>
<td>(1)</td>
<td>1,460 RS.</td>
</tr>
</tbody>
</table>

(A) At the time of registration of new vehicles.

(B) If the vehicle is already registered and its age from the month of registration is—

1. Not more than 1 year ...
   - 1,400 RS.
   - 1,870 RS.
   - 2,800 RS.

2. More than 1 year but not more than 2 years.
   - 1,340 RS.
   - 1,790 RS.
   - 2,680 RS.

3. More than 2 years but not more than 3 years.
   - 1,270 RS.
   - 1,700 RS.
   - 2,530 RS.

4. More than 3 years but not more than 4 years.
   - 1,200 RS.
   - 1,600 RS.
   - 2,400 RS.

5. More than 4 years but not more than 5 years.
   - 1,130 RS.
   - 1,500 RS.
   - 2,250 RS.

6. More than 5 years but not more than 6 years.
   - 1,040 RS.
   - 1,390 RS.
   - 2,090 RS.

7. More than 6 years but not more than 7 years.
   - 960 RS.
   - 1,280 RS.
   - 1,910 RS.

8. More than 7 years but not more than 8 years.
   - 860 RS.
   - 1,150 RS.
   - 1,730 RS.

9. More than 8 years but not more than 9 years.
   - 760 RS.
   - 1,020 RS.
   - 1,530 RS.

10. More than 9 years but not more than 10 years.
    - 660 RS.
    - 880 RS.
    - 1,310 RS.

11. More than 10 years...
    - 540 RS.
    - 720 RS.
    - 1,090 RS.

(By order of the Governor)

P. JEYASINGH PETER,
Secretary to Government, Law Department.

Printed and Published by the Director of Stationery and Printing, Madras.
The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 12th June, 1992 and is hereby published for general information:

ACT No. 34 OF 1992.

An Act further to amend the Tamil Nadu Motor Vehicles Taxation Act, 1974.

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Forty-third year of the Republic of India as follows:

1. (1) This Act may be called the Tamil Nadu Motor Vehicles Taxation (Amendment) Act, 1992.

(2) It shall be deemed to have come into force on the 1st day of April, 1992.

2. In the Tamil Nadu Motor Vehicles Taxation Act, 1974 (hereinafter referred to as the principal Act), in the First Schedule,—

(1) for class 5, the following class shall be substituted, namely:

"5. Motor cycles (including tricycles, scooters and cycles with attachment for propelling the same by mechanical power) not exceeding 600 kgs. in weight unladen,—

(a) Bicycles exceeding 50 cc but not exceeding 75 cc with or without a trailer or side-car

(b) Bicycles exceeding 75 cc but not exceeding 170 cc with or without a trailer or side-car

(c) Bicycles exceeding 170 cc with or without a trailer or side-car and tri-cycles

(2) in class 7, for item (a) and the entries relating thereto, the following item and entries shall be substituted, namely:

"(a) Weighing not more than 760 kgs. unladen 1,200.00 800.00 400.00".

3. For the Second Schedule to the principal Act, the following Schedule shall be substituted, namely:

---
"SECOND SCHEDULE."  

[See section 4 (1-A)]

<table>
<thead>
<tr>
<th>Item number</th>
<th>Whether or not drawing a trailer or sidecar</th>
<th>Motor cycles exceeding 50 cc but not exceeding 75 cc</th>
<th>Motor cycles exceeding 75 cc but not exceeding 170 cc</th>
<th>Motor cycles exceeding 170 cc and tri-cycles</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

(A) At the time of registration of new vehicles

(B) If the vehicle is already registered and its age from the month of registration is—

1. Not more than 1 year

2. More than 1 year but not more than 2 years

3. More than 2 years but not more than 3 years

4. More than 3 years but not more than 4 years

5. More than 4 years but not more than 5 years

6. More than 5 years but not more than 6 years

7. More than 6 years but not more than 7 years

8. More than 7 years but not more than 8 years

9. More than 8 years but not more than 9 years

10. More than 9 years but not more than 10 years

11. More than 10 years

(1, 2, 3, 4)

Rs.

1,220

1,750

2,650

1,170

1,680

1,960

1,120

1,610

1,450

1,060

1,530

1,760

1,900

1,440

1,680

940

1,350

1,580

870

1,250

1,460

800

1,150

1,340

720

1,040

1,210

640

970

1,070

550

790

920

450

650

760

(By order of the Governor.)

MD. ISMAIL,

Secretary to Government, Law Department.
The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 12th June 1992 and is hereby published for general information:—

ACT No. 35 OF 1992.

An Act further to amend the Tamil Nadu Motor Vehicles Taxation Act, 1974.

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Forty-third Year of the Republic of India as follows:—

1. This Act may be called the Tamil Nadu Motor Vehicles Taxation Act (Second Amendment) Act, 1992.

2. In section 8 of the Tamil Nadu Motor Vehicles Taxation Act, 1974 (hereinafter referred to as the principal Act), for the words "thirty days", the words "forty-five days" shall be substituted.

3. To section 8-A of the principal Act, the following proviso shall be added, namely:—

"Provided that nothing contained in this section shall apply to a new transport vehicle produced for registration."

(By order of the Governor)

MD. ISMAIL,
Secretary to Government, Law Department.
The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 7th May 1993 and is hereby published for general information:

ACT No. 15 OF 1993.

An Act further to amend the Tamil Nadu Motor Vehicles Taxation Act, 1974.

Be it enacted by the Legislative Assembly of the State of Tamil Nadu in the Forty-fourth Year of the Republic of India as follows:

1. (1) This Act may be called the Tamil Nadu Motor Vehicles Taxation (Amendment) Act, 1993.

(2) It shall come into force at once.

2. In section 10-A of the Tamil Nadu Motor Vehicles Taxation Act, 1974, in sub-section (1),—

(1) after the words "from time to time, levy", the words "whether prospectively or retrospectively," shall be inserted;

(2) after the proviso, the following proviso shall be added, namely:

"Provided further that a notification under this sub-section may be issued so as to have retrospective effect from a date not earlier than the 1st April 1992."

(By order of the Governor.)

M. MUNIRAMAN,
Secretary to Government, Law Department.
The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 7th May 1993 and is hereby published for general information:

**ACT No. 16 Of 1993.**

*An Act further to amend the Tamil Nadu Motor Vehicles Taxation Act, 1974.*

Enacted by the Legislative Assembly of the State of Tamil Nadu in the Forty-fourth Year of the Republic of India as follows:

1. (1) This Act may be called the Tamil Nadu Motor Vehicles Taxation (Second Amendment) Act, 1993.

(2) It shall come into force at once.

2. In the Tamil Nadu Motor Vehicles Taxation Act, 1974, in the First Schedule for class 7, the following class shall be substituted, namely:

"7. Motor vehicles other than those liable to tax under the foregoing provisions of this Schedule,—

<table>
<thead>
<tr>
<th>Imported vehicles</th>
<th>Indian-made vehicles owned by</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
</tr>
<tr>
<td></td>
<td>Individual</td>
</tr>
<tr>
<td></td>
<td>(a)</td>
</tr>
<tr>
<td></td>
<td>RS. P.</td>
</tr>
<tr>
<td>(a) Weighing not more than 700 kgs. unladen.</td>
<td>1,200.00</td>
</tr>
<tr>
<td>(b) Weighing more than 700 kgs. but not more than 1,500 kgs. unladen.</td>
<td>4,500.00</td>
</tr>
<tr>
<td>(c) Weighing more than 1,500 kgs. but not more than 2,000 kgs. unladen.</td>
<td>1,800.00</td>
</tr>
<tr>
<td>(d) Weighing more than 2,000 kgs. but not more than 3,000 kgs. unladen.</td>
<td>1,950.00</td>
</tr>
<tr>
<td>(e) Weighing more than 3,000 kgs. unladen in respect of which private transport vehicle permit is not required under the Motor Vehicles Act.</td>
<td>2,250.00</td>
</tr>
</tbody>
</table>

*Explanation.—For the purpose of this class, the word “Individual” means a person known by his proper name.*

(By order of the Governor.)

M. MUNIRAMAN,
Secretary to Government, Law Department.
The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 1st December 1993 and is hereby published for general information:

ACT No. 33 OF 1993.

AN ACT FURTHER TO AMEND THE TAMIL NADU MOTOR VEHICLES TAXATION ACT, 1974.

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Forty-fourth Year of the Republic of India as follows:

1. (1) This Act may be called the Tamil Nadu Motor Vehicles Taxation (Third Amendment) Act, 1993.

(2) It shall come into force at once.

2. In section 4 of the Tamil Nadu Motor Vehicles Taxation Act, 1974 (hereinafter referred to as the principal Act), in the Explanation under sub-section (1-A), for the expression “The Government shall have power to grant a suitable rebate in case of the half-yearly, annual and life-time licences.”, the expression “The Government may, by notification, grant, subject to such conditions as may be specified, a suitable rebate in case of half-yearly, annual and life-time licences.” shall be substituted.

3. In section 21 of the principal Act, the Explanation shall be numbered as Explanation II to that section, and before Explanation II as so numbered, the following Explanation shall be inserted, namely:

“Explanation I.—For the purpose of this section, the expression “purpose of agriculture” includes the transportation, for personal use, of the agricultural produce to, and from, the farm, the threshing field, the rice mill or the storage house and to the market for selling and the expressions “agriculture” and “agricultural produce” shall have the meanings respectively assigned to them in clauses (2) and (1) of section 2 of the Tamil Nadu Agricultural Produce Marketing (Regulation) Act, 1987 (Tamil Nadu Act 27 of 1989).”.

(By order of the Governor)

M. MUNIRAMAN,
Secretary to Government,
Law Department.
The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 3rd March 1994 and is hereby published for general information:

ACT No. 10 OF 1994.

An Act further to amend the Tamil Nadu Motor Vehicles Taxation Act, 1974.

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Forty-fourth Year of the Republic of India as follows:

1. This Act may be called the Tamil Nadu Motor Vehicles Taxation (Amendment) Act, 1994.

2. After section 8-A of the Tamil Nadu Motor Vehicles Taxation Act, 1974, the following section shall be inserted, namely:

"8-33. Application for duplicate certificate of registration not to be entertained.— Notwithstanding anything contained in section 8 or in the Motor Vehicles Act, no application for the issue of a duplicate certificate of registration in respect of a motor vehicle (other than a transport vehicle) under the Motor Vehicles Act shall be entertained unless the tax, as on the date of such application, due under this Act in respect of that vehicle has been paid and the proof for such payment of the tax is produced:

Provided that in cases where an application for the issue of duplicate certificate of registration is made without the proof for having paid the tax due under this Act in respect of the vehicle for the whole period commencing from the date of registration of the vehicle and ending with the date of such application or for any part of the said period, such application may be considered by the registering authority subject to the provisions of section 15-A and on payment of the tax due under this Act in respect of the vehicle for the period for which the proof for payment of such tax has not been produced together with the penalty referred to in section 15."

(By order of the Governor)

M. MUNIRAMAN,
Secretary to Government,
Law Department.
The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 28th June 1994 and is hereby published for general information:

ACT No. 36 OF 1994.

An Act further to amend the Tamil Nadu Motor Vehicles Taxation Act, 1974.

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Forty-fifth Year of the Republic of India as follows:

1. (1) This Act may be called the Tamil Nadu Motor Vehicles Taxation (Second Amendment) Act, 1994.

(2) It shall be deemed to have come into force on the 1st day of April 1994.

Tamil Nadu Act 13 of 1974.

2. In the First Schedule to the Tamil Nadu Motor Vehicles Taxation Act, 1974, the following items and entries shall be substituted, namely:

(a) Goods carriages not exceeding 3,000 Kgs. in weight laden 545.00

(b) Goods carriages exceeding 3,000 Kgs. but not exceeding 5,500 Kgs. in weight laden 885.00

(c) Goods carriages exceeding 5,500 Kgs. but not exceeding 9,000 Kgs. in weight laden 1,355.00

(d) Goods carriages exceeding 9,000 Kgs. but not exceeding 12,000 Kgs. in weight laden 1,775.00

(e) Goods carriages exceeding 12,000 Kgs. but not exceeding 13,000 Kgs. in weight laden 1,930.00

(f) Goods carriages exceeding 13,000 Kgs. but not exceeding 15,000 Kgs. in weight laden 2,300.00

(Plus Rs. 50 per every 250 Kgs. and part thereof in excess of 15,000 Kgs. in weight laden);

(A Group) IV-2 E. (333)—3a.
(b) for paragraph II, the following paragraph shall be substituted, namely:

"II. Vehicles permitted to ply solely as contract carriages and to carry more than five persons (other than the driver)—

For every person (other than the driver) which the vehicle is permitted to carry whether the contract carriage is classed as "Tourist Vehicle" or not ........................................................................... 1,000.00";

(c) for paragraph III, the following paragraph shall be substituted, namely:

"III. Vehicles permitted to ply as stage carriages and to carry more than six persons (other than the driver and the conductor)—

(a) Plying exclusively within the Madras Metropolitan Area—

For every passenger (other than the driver and the conductor) which the vehicle is permitted to carry .................................................................................. 60.00

(b) Plying exclusively within the limits of the City of Madurai or the City of Coimbatore or within the limits of one or more contiguous municipalities or on other town service routes—

For every passenger (other than the driver and the conductor) which the vehicle is permitted to carry .................................................................................. 275.00

(c) Plying in routes or areas other than those falling under items (a) and (b)—

(i) For every passenger (other than the driver and the conductor) which the vehicle is permitted to carry, if the service classed as "Express Service" ........................................................................... 360.00

(ii) For every passenger (other than the driver and the conductor) which the vehicle is permitted to carry in the case of services other than "Express Service" (Mofussil Service) .................................................................................. 360.00

The Tax payable in respect of a reserve stage carriage or a spare bus shall be the maximum rate payable per passenger for any regular stage carriage of the permit holder."

(3) after class 6, the following classes shall be inserted, namely:

"6-A. Motor Vehicles weighing more than 3,000 Kgs. unladen and owned by educational institutions in respect of which private transport vehicle permit is not required under the Motor Vehicles Act. .................................................................................. 12,000.00

6-B. Vehicles or trailers fitted with equipments like rigs or generators or compressors irrespective of the laden weight. .................................................................................. 2,500.00"
(4) for class 7, the following class shall be substituted, namely:

"7. Motor vehicles other than those liable to tax under the foregoing provisions of this Schedule, namely:

<table>
<thead>
<tr>
<th>Import</th>
<th>Indien-made vehicles owned by.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Individual.</td>
</tr>
<tr>
<td>(1)</td>
<td>(a)</td>
</tr>
<tr>
<td></td>
<td>Rs. P.</td>
</tr>
<tr>
<td>(a) Weighing not more than 700 kgs. unladen</td>
<td>1,500.00</td>
</tr>
<tr>
<td>(b) Weighing more than 700 kgs. but not more than 1,500 kgs. unladen</td>
<td>1,950.00</td>
</tr>
<tr>
<td>(c) Weighing more than 1,500 kgs. but not more than 2,000 kgs. unladen</td>
<td>2,250.00</td>
</tr>
<tr>
<td>(d) Weighing more than 2,000 kgs. but not more than 3,000 kgs. unladen</td>
<td>2,400.00</td>
</tr>
<tr>
<td>(e) Weighing more than 3,000 kgs. unladen in respect of which private transport vehicle permit is not required under the Motor Vehicles Act</td>
<td>2,700.00</td>
</tr>
</tbody>
</table>

*Explanation.*—For the purpose of this class, the word "Individual" means a person known by his proper name.

(5) in class 8, in the entries in item (a), in column (2), for the figures "110.00", the figures "500.00" shall be substituted.

(By order of the Governor)

M. MUNIRAMAN,

*Secretary to Government, Law Department*
The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 28th November 1994 and is hereby published for general information:—

ACT No. 54 OF 1994

An Act further to amend the Tamil Nadu Motor Vehicles Taxation Act, 1974.

Be it enacted by the Legislative Assembly of the State of Tamil Nadu in the Forty-fifth Year of the Republic of India as follows:—

short title and commencement

1. (1) This Act may be called the Tamil Nadu Motor Vehicles Taxation (Third Amendment) Act, 1994.

(2) It shall be deemed to have come into force on the 1st day of October 1994.

amendment of section 13

2. In section 13 of the Tamil Nadu Motor Vehicles Taxation Act, 1974, after sub-section (3), the following sub-section shall be added, namely:—

"(4) The amount so refundable in respect of a motor vehicle under this section may, on an application made in this behalf, be adjusted towards the amount of tax payable for such vehicle, under this Act for any subsequent period."

(By order of the Governor)

M. MUNIRAMAN,
Secretary to Government. Law Department.
The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 11th September 1996 and is hereby published for General information:

**ACT No. 36 OF 1996.**

An Act further to amend the Tamil Nadu Motor Vehicles Taxation Act, 1974.

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Forty-seventh Year of the Republic of India as follows:

1. (1) This Act may be called the Tamil Nadu Motor Vehicles Taxation (Amendment) Act, 1996.

(2) Clause (1) of section 2 shall be deemed to have come into force on the 1st day of July 1996 and Clause (2) of section 2 shall be deemed to have come into force on the 1st day of April 1996.

2. In the First Schedule to the Tamil Nadu Motor Vehicles Taxation Act, 1974, in the First Schedule to the Tamil Nadu Motor Vehicles Taxation Act, 1974,—

(1) in class 2, for paragraph II, the following paragraph shall be substituted, namely:

II. Vehicles permitted to ply solely as contract carriages and to carry more than five persons (other than the driver)—

For every person (other than the driver) which the vehicle is permitted to carry whether the contract carriage is classed as “Tourist Vehicle” or not “1,500.00”;

(2) in class 7, in column (1) under the heading “Imported Vehicles”,—

(a) against item “(a) Weighing not more than 700 kgs. unladen”, for the figures “1,500.00”, the figures “1,800.00” shall be substituted;

(b) against item “(b) Weighing more than 700 kgs. but not more than 1,500 kgs. unladen”, for the figures “1,950.00”, the figures “2,350.00” shall be substituted;

(c) against item “(c) Weighing more than 1,500 kgs. but not more than 2,000 kgs. unladen”, for the figures “2,250.00”, the figures “2,700.00” shall be substituted;

(d) against item “(d) Weighing more than 2,000 kgs. but not more than 3,000 kgs. unladen”, for the figures “2,400.00”, the figures “2,900.00” shall be substituted;

(e) against item “(e) Weighing more than 3,000 kgs. unladen in respect of which private transport vehicle permit is not required under the Motor Vehicles Act”, for the figures “2,700.00”, the figures “3,300.00” shall be substituted.

(By order of the Governor)

A. K. RAJAN,
Secretary to Government,
Law Department.
ACT No. 31 OF 1997.

An Act Further to Amend the Tamil Nadu Motor Vehicles Taxation Act 1974.

Be it enacted by the Legislative Assembly of the State of Tamil Nadu in the Forty-eighth Year of the Republic of India as follows:—

1. This Act may be called the Tamil Nadu Motor Vehicles Taxation (Amendment) Act, 1997.

2. In the First Schedule to the Tamil Nadu Motor Vehicles Taxation Act, 1974, in class 2, in paragraph III, for the expression "The tax payable in respect of a reserve stage carriage or a spare bus shall be the maximum rate payable per passenger for any regular stage carriage of the permit holder", the following shall be substituted, namely:—

"(1) During the period commencing on the 1st day of April 1974 and ending with the 31st day of March 1990, the tax payable in respect of a reserve stage carriage or a spare bus shall be three-fourths of the maximum rate payable per passenger for any regular State carriage of the permit holder.

(2) During the period commencing on the 1st day of April 1990 and ending with the 9th day of January 1992, the tax payable in respect of a reserve stage carriage or a spare bus shall be maximum rate payable per passenger for any regular stage carriage of the permit holder.

(3) During the period commencing on the 10th day of January 1992 and ending with the 31st day of March 1994, the tax payable in respect of a reserve stage carriage or a spare bus shall be three-fourths of the maximum rate payable per passenger for any regular stage carriage of the permit holder.

(4) With effect on and from the 1st day of April 1994, the tax payable in respect of a reserve stage carriage or a spare bus shall be the maximum rate payable per passenger for any regular stage carriage of the permit holder.".

(By order of the Governor.)

A. K. RAJAN,
Secretary to Government, Law Department.
The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 9th May 1997 and is hereby published for general information:

ACT No. 32 OF 1997.

An Act further to amend the Tamil Nadu Motor Vehicles Taxation Act, 1974.

Be it enacted by the Legislative Assembly of the State of Tamil Nadu in the Forty-eighth Year of the Republic of India as follows:—

1. (1) This Act may be called the Tamil Nadu Motor Vehicles Taxation (Second Amendment) Act, 1997.

(2) It shall be deemed to have come into force with effect from 1st April 1997.

2. In the Tamil Nadu Motor Vehicles Taxation Act, 1974 (hereinafter referred to as the principal Act), in section 4, after sub-section (1-A), the following subsection shall be inserted, namely:

"(1-B) Notwithstanding anything contained in sub-section (1), in the case of motor vehicles specified in class 5-A of the First Schedule, in respect of which permits are granted under the Motor Vehicles Act, 1988 (Central Act 59 of 1988) for a period of five years, the tax shall be paid at the rates specified in the First Schedule, for five years at a time, at the time of issue of such permits:

Provided that in respect of the motor vehicles specified in class 5-A which are already covered by permits, the tax shall be paid annually till the renewal of such permits."

3. In the First Schedule to the principal Act,—

(1) In class 2, in paragraph I, items (b) and (c) and the entries relating thereto shall be omitted:

(2) For class 5, the following classes shall be substituted, namely:

"5, Motor Cycles (including tri-cycles, scooters and cycles, with attachment for propelling the same by mechanical power) not exceeding 600 kgs. in weight unladen:

(a) Bicycles exceeding 50 cc but not exceeding 75 cc with or without a trailer or side-car. 135.00
(b) Bicycles exceeding 75 cc but not exceeding 170 cc with or without a trailer or side-car. 200.00
(c) Bicycles exceeding 170 cc with or without a trailer or side-car and tri-cycles. 240.00

5-A. Motor Vehicles plying for hire and used for the transport of passengers and in respect of which permits have been issued under the Motor Vehicles Act, 1988 (Central Act 59 of 1988), to carry in all—

(a) More than three persons but not more than four persons including the driver. 280.00
(b) More than four persons but not more than six persons including the driver—

(i) in respect of which tourist motor cab permit has been issued. 1,000.00
(ii) in other cases (ordinary motor cab-Metered taxi) 700.00

(3) For class 7, the following class shall be substituted, namely:

7, Motor vehicles other than those liable to tax under the foregoing provisions of this Schedule,—

(A Group)—IV-2 Ex. (266) —3
(a) Weighing not more than 700 kgs. unladen

(b) Weighing more than 700 kgs. but not more than 1,500 kgs. unladen

(c) Weighing more than 1,500 kgs. but not more than 2,000 kgs. unladen

(d) Weighing more than 2,000 kgs. but not more than 3,000 kgs. unladen

(e) Weighing more than 3,000 kgs. unladen in respect of which private transport vehicle permit is not required under the Motor Vehicles Act

Explanation.—For the purpose of this class, the word “Individual” means a person known by his proper name.

For the Second Schedule to the principal Act, the following Schedule shall be substituted, namely:

### SECOND SCHEDULE

[See section 4 (1-A).]

<table>
<thead>
<tr>
<th>Item number.</th>
<th>Motor cycles exceeding 50 cc but not exceeding 75 cc</th>
<th>Motor cycles exceeding 75 cc but not exceeding 170 cc</th>
<th>Motor cycles exceeding 170 cc</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
</tr>
<tr>
<td></td>
<td>Rs.</td>
<td>Rs.</td>
<td>Rs.</td>
</tr>
<tr>
<td>(A) At the time of registration of new vehicles</td>
<td>1,310</td>
<td>1,950</td>
<td>2,500</td>
</tr>
<tr>
<td>(B) If the vehicle is already registered and its age from the month of registration is—</td>
<td>1,260</td>
<td>1,870</td>
<td>2,480</td>
</tr>
<tr>
<td>1. Not more than 1 year</td>
<td>1,210</td>
<td>1,790</td>
<td>2,400</td>
</tr>
<tr>
<td>2. More than 1 year but not more than 2 years</td>
<td>1,150</td>
<td>1,700</td>
<td>2,300</td>
</tr>
<tr>
<td>3. More than 2 years but not more than 3 years</td>
<td>1,680</td>
<td>1,600</td>
<td>2,200</td>
</tr>
<tr>
<td>4. More than 3 years but not more than 4 years</td>
<td>1,010</td>
<td>1,500</td>
<td>1,900</td>
</tr>
<tr>
<td>5. More than 4 years but not more than 5 years</td>
<td>940</td>
<td>1,390</td>
<td>1,780</td>
</tr>
<tr>
<td>6. More than 5 years but not more than 6 years</td>
<td>860</td>
<td>1,280</td>
<td>1,660</td>
</tr>
<tr>
<td>7. More than 6 years but not more than 7 years</td>
<td>780</td>
<td>1,150</td>
<td>1,530</td>
</tr>
<tr>
<td>8. More than 7 years but not more than 8 years</td>
<td>690</td>
<td>1,020</td>
<td>1,390</td>
</tr>
<tr>
<td>9. More than 8 years but not more than 9 years</td>
<td>590</td>
<td>880</td>
<td>1,220</td>
</tr>
<tr>
<td>10. More than 9 years but not more than 10 years</td>
<td>490</td>
<td>720</td>
<td>1,050</td>
</tr>
</tbody>
</table>

(By order of the Governor)

A.K. RAJAN,
Secretary to Government,
Law Department.
The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 24th June 1998 and is hereby published for general information:

ACT No. 27 OF 1998.

AN ACT FURTHER TO AMEND THE TAMIL NADU MOTOR VEHICLES TAXATION ACT, 1974.

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Forty-ninth year of the Republic of India as follows:

1. (1) This Act may be called the Tamil Nadu Motor Vehicles Taxation (Amendment) Act, 1998.

(2) Section 4 shall be deemed to have come into force on the 1st day of April 1998 and sections 2, 3 and 5 shall come into force with effect from 1st July 1998.

2. In section 3 of the Tamil Nadu Motor Vehicles Taxation Act, 1974 (hereinafter referred to as the principal Act),

(1) in sub-section (1), for the expression “in the First Schedule or, as the case may be, in the Second Schedule”, the expression “in the First Schedule or in the Second Schedule or in the Third Schedule, as the case may be” shall be substituted.

(2) in the proviso to sub-section (2), for the expression “in the First Schedule or, as the case may be, in the Second Schedule on the date of the commencement of the Tamil Nadu Motor Vehicles Taxation (Amendment) Act, 1989”, the expression “in the First Schedule or in the Second Schedule or in the Third Schedule, as the case may be” shall be substituted.

3. In section 4 of the principal Act,

(1) in sub-section (1-A), for clauses (a) and (b), the following clauses shall be substituted, namely:

(a) in respect of the motor vehicles specified in item (A) of the Second Schedule and in Part-I of the Third Schedule, at the time of its registration, a life time tax shall be paid at the rates specified in item (A) of the Second Schedule or in Part-I of the Third Schedule, as the case may be, on a licence to be taken out for the life time of such vehicles;

(b) in respect of motor vehicles specified in item (B) of the Second Schedule and in Part-II of the Third Schedule, the tax shall be paid either annually at the rates specified in the First Schedule or for the life time of such vehicles at the rates specified in item (B) of the Second Schedule or in Part-II of the Third Schedule, as the case may be, on a licence to be taken out for such vehicles for that year or for the life time, as the case may be; and”.

(2) in sub-section (4), after the expression “Second Schedule”, the expression “or in the Third Schedule” shall be inserted.

4. In the First Schedule to the principal Act, in class 2, in paragraph II, in sub-schedule, column (2), for the figures “1,500.00”, the figures “2,000.00” shall be substituted.

5. After the Second Schedule to the principal Act, the following Schedule shall be added, namely:
THIRD SCHEDULE

[See section 4 (1-A).]

PART-I.

At the time of registration of new Motor vehicles.

<table>
<thead>
<tr>
<th>Item</th>
<th>If the value of the vehicle is not more than Rs. 5 lakhs.</th>
<th>If the value of the vehicle is more than Rs. 5 lakhs but not more than Rs. 10 lakhs.</th>
<th>If the value of the vehicle is more than Rs. 10 lakhs.</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>a)</td>
<td>Rs.</td>
<td>Rs.</td>
<td>Rs.</td>
</tr>
<tr>
<td>b)</td>
<td>8,210</td>
<td>16,420</td>
<td>12,320</td>
</tr>
<tr>
<td>c)</td>
<td>16,950</td>
<td>21,900</td>
<td>16,430</td>
</tr>
<tr>
<td>d)</td>
<td>13,690</td>
<td>27,380</td>
<td>20,540</td>
</tr>
<tr>
<td>e)</td>
<td>15,060</td>
<td>30,120</td>
<td>22,590</td>
</tr>
<tr>
<td>f)</td>
<td>17,110</td>
<td>34,220</td>
<td>25,670</td>
</tr>
</tbody>
</table>

PART-II.

OLDER VEHICLES.

If the vehicle is already registered and its age from the month of Registration is not more than 5 years.

<table>
<thead>
<tr>
<th>Item</th>
<th>If the value of the vehicle is more than Rs. 5 lakhs but not more than Rs. 10 lakhs.</th>
<th>If the value of the vehicle is more than Rs. 10 lakhs.</th>
</tr>
</thead>
<tbody>
<tr>
<td>(2)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>a)</td>
<td>Rs.</td>
<td>Rs.</td>
</tr>
<tr>
<td>b)</td>
<td>6,160</td>
<td>12,320</td>
</tr>
<tr>
<td>c)</td>
<td>8,210</td>
<td>16,420</td>
</tr>
<tr>
<td>d)</td>
<td>10,270</td>
<td>20,540</td>
</tr>
<tr>
<td>e)</td>
<td>11,300</td>
<td>22,600</td>
</tr>
<tr>
<td>f)</td>
<td>12,830</td>
<td>25,660</td>
</tr>
</tbody>
</table>

Explanation.—For the purpose of this Schedule, the word 'individual' means a person known by his proper name.

By order of the Governor

A. K. RAJAN.
Secretary to Government, Law Department.
The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 17th June 1999 and is hereby published for general information:

**ACT No. 23 OF 1999,**

*An Act further to amend the Tamil Nadu Motor Vehicles Taxation Act, 1974.*

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Fiftieth Year of the Republic of India as follows:

1. (1) This Act may be called the Tamil Nadu Motor Vehicles Taxation (Amendment) Act, 1999.

   **Short title and commencement.**

   (2) It shall be deemed to have come into force on the 1st day of April 1999.

2. In section 4 of the Tamil Nadu Motor Vehicles Taxation Act, 1974 (hereinafter referred to as the principal Act), after sub-section (1-B), the following sub-section shall be inserted, namely:

   "(1-C) Notwithstanding anything contained in sub-section (1), in the case of motor vehicles specified in class 1 of the First Schedule in respect of which permits are granted under the Motor Vehicles Act, 1988 (Central Act 59 of 1988) for a period of five years, the tax under this Act may be paid by the registered owner or by any person having possession or control of the motor vehicle, at his option, at the rates specified in the First Schedule for five years at a time, at the time of issue of such permit."

3. In the First Schedule to the principal Act,

   (1) in class 2, in paragraph I, in the entries in item (d), in column (2), for the figures "150.00", the figures "175.00" shall be substituted;

   (2) in class 8, in the entries in item (b), in column (2), for the figures "50.00", the figures "75.00" shall be substituted.

   **(By Order of the Governor.)**

   **K. PARRHASARATHY,**
   
   Secretary to Government,
   
   Law Department.

**Tamil Nadu Act 13 of 1974.**

**Amendment of First Schedule.**

(A Group) IV-2 Ex. (491)—2
The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 31st May 2000 and is hereby published for general information:—

ACT No. 10 OF 2000.

An Act Further to Amend the Tamil Nadu Motor Vehicles Taxation Act, 1974.

Be it enacted by the Legislative Assembly of the State of Tamil Nadu in the Fifty-first Year of the Republic of India as follows:—

1. (1) This Act may be called the Tamil Nadu Motor Vehicles Taxation (Amendment) Act, 2000.

(2) It shall come into force on such date as the State Government may, by notification, appoint.

2. In section 16 of the Tamil Nadu Motor Vehicles Taxation Act, 1974 (hereinafter referred to as the principal Act), for the expression "Any tax or penalty due under this Act", the expression "Notwithstanding anything contained in section 18-A, any tax or penalty due under this Act" shall be substituted.

3. The following provisos shall be added to section 18-A of the principal Act, namely:—

"Provided that if the proof of payment of the tax due in respect of the motor vehicle seized and detained under this section, is not produced within ninety days from the date of seizure and detention of the motor vehicle, any officer of the Transport Department authorised by the Government in this behalf shall sell the motor vehicle in auction in such manner as may be prescribed and apply the sale proceeds towards recovery of the tax, penalty or costs incurred, if any, in the sale of such motor vehicle. The remainder shall be refunded to the registered owner or the person having possession or control of the motor vehicle at the time of seizure:

Provided further that, if at any time before the auction of the motor vehicle, the tax, penalty or costs incurred, if any, in arranging the auction of the motor vehicle, is paid, then, the authorised officer may, after satisfying that all the dues as aforesaid have been fully paid, cancel the auction and return the motor vehicle to the registered owner or the person having possession or control of the vehicle at the time of seizure."

(By order of the Governor)

K. PARTHASARATHY,
Secretary to Government,
Law Department.
The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 18th April 2002 and is hereby published for general information:—

ACT No. 6 OF 2002.

An Act further to amend the Tamil Nadu Motor Vehicles Taxation Act, 1974.

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Fifty-third Year of the Republic of India as follows:—

1. (1) This Act may be called the Tamil Nadu Motor Vehicles Taxation (Amendment) Act, 2002.

(2) It shall be deemed to have come into force on the 22nd February 2002.

2. In section 4 of the Tamil Nadu Motor Vehicles Taxation Act, 1974 (hereinafter referred to as the principal Act), in sub-section (1-A),—

(1) in clause (a), for the expression "item (A) of the Second Schedule" in two places where it occurs, the expression "item (A) in Part-I of the Second Schedule" shall be substituted;

(2) in clause (b), for the expression "item (B) of the Second Schedule" in two places where it occurs, the expression "item (B) in Part-I of the Second Schedule" shall be substituted;

(3) after clause (b), the following clause shall be inserted, namely:—

"(bb) in respect of motor vehicles specified in Part-II of the Second Schedule, a life time tax shall be paid at the rate specified in Part-II of the Second Schedule;".

3. In the principal Act,—

(1) the existing entries in the Second Schedule shall be numbered as "PART-I" of that Schedule; and

(2) after Part-I of the Second Schedule as so numbered, the following Part shall be added, namely:—

"PART-II.

Item number. Motor cycle not exceeding 50 c.c. whether or not drawing a trailer or side car.

(1) (2)

(A) At the time of registration of new vehicle .. 1,000

(B) At the time of assigning new registration mark under section 47 of the Motor Vehicles Act, if the vehicle is registered on or after the date of the commencement of the Tamil Nadu Motor Vehicles Taxation (Amendment) Act, 2002 and if its age from the month of such registration is—

1. Not more than 1 year .. 945

2. More than 1 year but not more than 2 years .. 880

3. More than 2 years but not more than 3 years .. 815
4. More than 3 years but not more than 4 years .................................................. 750
5. More than 4 years but not more than 5 years .................................................. 675
6. More than 5 years but not more than 6 years .................................................. 595
7. More than 6 years but not more than 7 years .................................................. 510
8. More than 7 years but not more than 8 years .................................................. 420
9. More than 8 years but not more than 9 years .................................................. 325
10. More than 9 years but not more than 10 years ............................................. 225
11. More than 10 years ......................................................................................... 115

(1) The Tamil Nadu Motor Vehicles Taxation (Amendment) Ordinance, 2002 is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act, as amended by the said Ordinance, shall be deemed to have been done or taken under the principal Act, as amended by this Act.

(By order of the Governor)

A. KRISHNANKUTTY NAIR,
Secretary to Government,
Law Department.
The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 17th May 2003 and is hereby published for general information:

**ACT No. 13 OF 2003.**

An Act further to amend the Tamil Nadu Motor Vehicles Taxation Act, 1974.

Be it enacted by the Legislative Assembly of the State of Tamil Nadu in the Fifty-fourth Year of the Republic of India as follows:

1. (1) This Act may be called the Tamil Nadu Motor Vehicles Taxation (Amendment) Act, 2003.

   (2) All sections except clause (1) and, sub-clause (ii) of clause (3), of section 4 shall come into force on such date as the State Government may, by notification, appoint.

   (b) Clause (1), and sub-clause (ii) of clause (3), of section 4 shall be deemed to have come into force on the 1st day of April 2003.

2. After section 3 of the Tamil Nadu Motor Vehicles Taxation Act, 1974 (hereinafter referred to as the principal Act), the following section shall be inserted, namely:

   "3-A. Levy of Green Tax.—(1) There shall be levied and collected an additional tax called “green tax”, in addition to the tax levied under section 3, on the motor vehicles suitable for use on road, as specified in the Fourth Schedule for the purpose of implementation of various measures to control air pollution.

   (2) The additional tax levied under sub-section (1) shall be paid in such manner as may be prescribed.

   (3) Subject to the provisions of sub-section (2), the provisions of the Act and the rules made thereunder excluding those relating to refund of tax shall, so far as may be, apply in relation to the levy and collection of the additional tax payable under sub-section (1), as they apply in relation to the levy and collection of motor vehicles tax under this Act.”.

3. In section 4 of the principal Act, in sub-section (4), for the expression “additional tax either by way of increase or otherwise”, the expression “additional tax other than the tax levied under sub-section (1) of section 3-A, either by way of increase or otherwise” shall be substituted.

4. In the First Schedule to the principal Act,—

   (1) in class 2, in paragraph 1, in item (d), in column (2), for the figures “250.00”, the figures “500.00” shall be substituted;

   (2) class 6-A and the entries relating thereto shall be omitted;

   (3) in class 8,—

   (i) for item (a) and the entries relating thereto, the following item and entries shall be substituted, namely:

   “(a) in respect of vehicles owned by educational institutions (educational institution bus) —

   For every person (other than the driver) which the vehicle is permitted to carry.”;

   (ii) in item (b), in column (2), for the figures “100.00”, the figures “150.00” shall be substituted.
5. For the Third Schedule to the principal Act, the following Schedule shall be substituted, namely:

"THIRD SCHEDULE.

[See Section 4(1-A)]

PART-I

New Motor Vehicles.

Rate of Tax

At the time of registration.  
6 per cent of the total cost of the vehicle.

PART-II

Old Motor Vehicles

At the time of assigning new registration mark under section 47 of the Motor Vehicles Act, 1988 if the vehicle is registered on or after the date of the commencement of the Tamil Nadu Motor Vehicles Taxation (Amendment) Act, 2003 and if its age from the month of such registration is:

<table>
<thead>
<tr>
<th>Age of Vehicle</th>
<th>Rate of Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Not more than one year</td>
<td>5.75 per cent of the cost of vehicle</td>
</tr>
<tr>
<td>2. More than one year but not more than two years</td>
<td>5.50 per cent of the cost of vehicle</td>
</tr>
<tr>
<td>3. More than two years but not more than three years</td>
<td>5.25 per cent of the cost of vehicle</td>
</tr>
<tr>
<td>4. More than three years but not more than four years</td>
<td>5.00 per cent of the cost of vehicle</td>
</tr>
<tr>
<td>5. More than four years but not more than five years</td>
<td>4.75 per cent of the cost of vehicle</td>
</tr>
<tr>
<td>6. More than five years but not more than six years</td>
<td>4.50 per cent of the cost of vehicle</td>
</tr>
<tr>
<td>7. More than six years but not more than seven years</td>
<td>4.25 per cent of the cost of vehicle</td>
</tr>
<tr>
<td>8. More than seven years but not more than eight years</td>
<td>4.00 per cent of the cost of vehicle</td>
</tr>
<tr>
<td>9. More than eight years but not more than nine years</td>
<td>3.75 per cent of the cost of vehicle</td>
</tr>
<tr>
<td>10. More than nine years but not more than ten years</td>
<td>3.50 per cent of the cost of vehicle</td>
</tr>
<tr>
<td>11. More than ten years but not more than eleven years</td>
<td>3.25 per cent of the cost of vehicle</td>
</tr>
<tr>
<td>12. More than eleven years but not more than twelve years</td>
<td>3.00 per cent of the cost of vehicle</td>
</tr>
<tr>
<td>13. More than twelve years but not more than thirteen years</td>
<td>2.75 per cent of the cost of vehicle</td>
</tr>
</tbody>
</table>
14. More than thirteen years but not more than fourteen years 2.50 per cent of the cost of vehicle

15. More than fourteen years 2.25 per cent of the cost of vehicle

Explanation.—For the purpose of this Schedule, "Cost of the vehicle" means the cost of vehicle at the time of purchase, determined in such manner as may be prescribed.

6. After the Third Schedule to the principal Act, the following Schedule shall be added, namely:

"FOURTH SCHEDULE
(See Section 3-A)

<table>
<thead>
<tr>
<th>Class of Motor Vehicles</th>
<th>Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td></td>
</tr>
<tr>
<td>Motor Vehicles other than a transport vehicle which has completed 15 years from the date of registration—</td>
<td>(2)</td>
</tr>
<tr>
<td>(i) Motor Cycle</td>
<td>500.00 (for Five Years)</td>
</tr>
<tr>
<td>(ii) Other Motor Vehicles</td>
<td>1000.00 (for Five Years)</td>
</tr>
</tbody>
</table>

2. Transport Vehicle which has completed 7 years from the date of its registration.

500.00 (Per annum)"

(By Order of the Governor)

A. KRISHNANKUTTY NAIR,
Secretary to Government,
Law Department.
The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 23rd May 2007 and is hereby published for general information:—

**ACT No. 9 OF 2007.**

*An Act further to amend the Tamil Nadu Motor Vehicles Taxation Act, 1974.*

Be it enacted by the Legislative Assembly of the State of Tamil Nadu in the Fifty-eighth Year of the Republic of India as follows:—

1. (1) This Act may be called the Tamil Nadu Motor Vehicles Taxation (Amendment) Act, 2007.

   (2) It shall be deemed to have come into force on the 1st day of April 2007.

2. In the First Schedule to the Tamil Nadu Motor Vehicles Taxation Act, 1974, in class 8, for item (a) and the entries relating thereto, the following item and entries shall be substituted, namely:—

   "(a) in respect of vehicles owned by educational institutions (educational institution bus),—

   (i) to transport students and staff of schools—For every person (other than the driver) which the vehicle is permitted to carry 50.00

   (ii) to transport students and staff of colleges—For every person (other than the driver) which the vehicle is permitted to carry. 100.00".

(By Order of the Governor)

S. DHEENADHAYALAN,
Secretary to Government-in-charge,
Law Department.
The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 25th May 2008 and is hereby published for general information:

**ACT No. 25 OF 2008.**

An Act further to amend the Tamil Nadu Motor Vehicles Taxation Act, 1974.

Be it enacted by the Legislature Assembly of the State of Tamil Nadu in the Fifty-ninth Year of the Republic of India as follows:

1. (1) This Act may be called the Tamil Nadu Motor Vehicles Taxation (Amendment) Act, 2008.

(2) It shall come into force on such date as the State Government may, by notification, appoint.

2. In section 3 of the Tamil Nadu Motor Vehicles Taxation Act, 1974 (hereinafter referred to as the principal Act),—

(i) in sub-section (1), after the expression "or in the Third Schedule", the expression 'or in the Fifth Schedule" shall be inserted;

(ii) in the proviso to sub-section (2), after the expression "or in the Third Schedule", the expression "or in the Fifth Schedule" shall be inserted.

3. In section 4 of the principal Act, in sub-section (1-A),—

(a) after clause (bb), the following clause shall be inserted, namely:

"(bbb) in respect of goods carriages not exceeding 3000 kgs. in weight laden specified in Part I of the Fifth Schedule, the tax shall be paid for the life time at the rates specified in the said Part I and in respect of goods carriages not exceeding 3000 kgs. in weight laden specified in Part II of the said Schedule, the tax shall be paid either annually at the rate payable or for the life time at the rate specified in the said Part II, as the case may be;

(b) in sub-section (4), after the expression "or in the Third Schedule", the expression "or in the Fifth Schedule" shall be inserted.

4. In the principal Act, after the Fourth Schedule, the following Schedule shall be added, namely:

**FIFTH SCHEDULE.**

[See section 4(1-A)(bbb)]

Goods carriages not exceeding 3000 Kgs. in weight laden.

**PART—I.**

NEW MOTOR VEHICLES.

<table>
<thead>
<tr>
<th>Tax (Rs.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>19,200/-</td>
</tr>
</tbody>
</table>

At the time of registration.

**PART—II.**

OLD MOTOR VEHICLES.

<table>
<thead>
<tr>
<th>Tax (Rs.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>18,000/-</td>
</tr>
<tr>
<td>16,800/-</td>
</tr>
</tbody>
</table>

If the vehicle is already registered and its age from the month of registration is,—

1. Not more than one year.
2. More than one year but not more than 2 years.
3. More than 2 years but not more than 3 years. 15,600/-
4. More than 3 years but not more than 4 years. 14,400/-
5. More than 4 years but not more than 5 years. 13,200/-
6. More than 5 years but not more than 6 years. 12,000/-
7. More than 6 years but not more than 7 years. 10,800/-
8. More than 7 years but not more than 8 years. 9,600/-
9. More than 8 years but not more than 9 years. 8,400/-
10. More than 9 years but not more than 10 years. 7,200/-
11. More than 10 years. 6,000/-

(By order of the Governor)

S. DHEENADHAYALAN,
Secretary to Government,
Law Department.

Tamil Nadu
The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 25th May 2008 and is hereby published for general information:—

ACT No. 29 OF 2008.

An Act further to amend the Tamil Nadu Motor Vehicles Taxation Act, 1974.

Be it enacted by the Legislative Assembly of the State of Tamil Nadu in the Fiftieth Year of the Republic of India as follows:—

1. (1) This Act may be called the Tamil Nadu Motor Vehicles Taxation (Second Amendment) Act, 2008.

(2) It shall come into force on such date as the State Government may, by notification, appoint.

2. After section 16 of the Tamil Nadu Motor Vehicles Taxation Act, 1974, the following section shall be inserted, namely:—

"16-A Special powers of Licensing Officer under Revenue Recovery Act.—The Licensing Officer shall have the powers of a Collector under the Tamil Nadu Revenue Recovery Act, 1864 (Tamil Nadu Act II of 1864) for the purpose of recovery of any amount due under this Act."

(By order of the Governor)

S. GHEENADHAYALAN,
Secretary to Government, Law Department
The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 25th May 2006 and is hereby published for general information:—

**ACT No. 30 OF 2008.**

**An Act further to amend the Tamil Nadu Motor Vehicles Taxation Act, 1974.**

Be it enacted by the Legislative Assembly of the State of Tamil Nadu in the Fifty-ninth Year of the Republic of India as follows:—

1. (1) This Act may be called the Tamil Nadu Motor Vehicles Taxation (Third Amendment) Act, 2008.

   (2) It shall come into force on the 1st day of June 2008.

2. In the Tamil Nadu Motor Vehicles Taxation Act, 1974 (hereinafter referred to as the principal Act), in section 4, in sub-section (1-A),—

   (1) in clause (a), the expression "item (A) in" occurring in two places shall be omitted;

   (2) in clause (b), the expressions "item (B) in Part-I of the Second Schedule, and in" and "item (B) in Part-I of the Second Schedule or in" shall be omitted;

   (3) for clause (bb), the following clause shall be substituted, namely:—

   "(bb) in respect of motor vehicles specified in Part-II of the Second Schedule, the tax shall be paid either annually at the rates specified in the First Schedule or for the life time of such vehicles at the rates specified in Part-II of the Second Schedule on a licence to be taken out for such vehicles for that year or for the life time, as the case may be;”.

3. For the Second and Third Schedules of the principal Act, the following Schedules shall be substituted, namely:—
SECOND SCHEDULE.
[See section 4 (1-A)]

PART - I.

New motor cycle.

At the time of registration.

<table>
<thead>
<tr>
<th>Rate of tax.</th>
</tr>
</thead>
<tbody>
<tr>
<td>8 per cent of the total cost</td>
</tr>
<tr>
<td>of the vehicle.</td>
</tr>
</tbody>
</table>

PART - II.

Old motor cycle.

At the time of assigning new registration mark under section 47 of the Motor Vehicles Act, 1988, or Old motor cycles plying and registered in this State, and if it's age from the month of such registration is,—

<table>
<thead>
<tr>
<th>Rate of tax.</th>
</tr>
</thead>
<tbody>
<tr>
<td>7.75 per cent of the cost of vehicle</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>7.50 per cent of the cost of vehicle</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>7.25 per cent of the cost of vehicle</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>7.00 per cent of the cost of vehicle</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>6.75 per cent of the cost of vehicle</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>6.50 per cent of the cost of vehicle</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>6.25 per cent of the cost of vehicle</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>6.00 per cent of the cost of vehicle</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>5.75 per cent of the cost of vehicle</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>5.50 per cent of the cost of vehicle</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>5.25 per cent of the cost of vehicle</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>5.00 per cent of the cost of vehicle</th>
</tr>
</thead>
</table>

1. Not more than one year
2. More than one year but not more than two years
3. More than two years but not more than three years
4. More than three years but not more than four years
5. More than four years but not more than five years
6. More than five years but not more than six years
7. More than six years but not more than seven years
8. More than seven years but not more than eight years
9. More than eight years but not more than nine years
10. More than nine years but not more than ten years
11. More than ten years but not more than eleven years
12. More than eleven years

Explanation.—For the purpose of this Schedule, "cost of vehicle" means the cost of vehicle at the time of purchase, in such manner as may be prescribed.
THIRD SCHEDULE.

[See section 4 (1-A)]

PART - I.

New motor vehicles.

Rate of tax. 8 per cent of the total cost of the vehicle.

At the time of registration.

PART - II.

Old motor vehicles.

Rate of tax.

1. Not more than one year 7.75 per cent of the cost of vehicle
2. More than one year but not more than two years 7.50 per cent of the cost of vehicle
3. More than two years but not more than three years 7.25 per cent of the cost of vehicle
4. More than three years but not more than four years 7.00 per cent of the cost of vehicle
5. More than four years but not more than five years 6.75 per cent of the cost of vehicle
6. More than five years but not more than six years 6.50 per cent of the cost of vehicle
7. More than six years but not more than seven years 6.25 per cent of the cost of vehicle
8. More than seven years but not more than eight years 6.00 per cent of the cost of vehicle
9. More than eight years but not more than nine years 5.75 per cent of the cost of vehicle
10. More than nine years but not more than ten years 5.50 per cent of the cost of vehicle
11. More than ten years but not more than eleven years 5.25 per cent of the cost of vehicle
12. More than eleven years 5.00 per cent of the cost of vehicle.

Explanation: For the purpose of this Schedule, "cost of vehicle" means the cost of vehicle at the time of purchase, in such manner as may be prescribed.

(By order of the Governor)

S. DHEENADHAYALAN,
Secretary to Government,
Law Department.
Part IV—Section 2

Tamil Nadu Acts and Ordinances

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 29th July 2009 and is hereby published for general information:—

ACT No. 9 OF 2009.

An Act further to amend the Tamil Nadu Motor Vehicles Taxation Act, 1974.

Be it enacted by the Legislative Assembly of the State of Tamil Nadu in the Sixtieth Year of the Republic of India as follows:—

1. (1) This Act may be called the Tamil Nadu Motor Vehicles Taxation (Third Amendment) Act, 2009.

(2) It shall come into force on the first day of August 2009.

2. After section 3-A of the Tamil Nadu Motor Vehicles Taxation Act, 1974 (hereinafter referred to as the principal Act), the following section shall be inserted, namely:—

"3-B. Levy of Road Safety Tax.—(1) There shall be levied and collected an additional tax called "road safety tax", at the time of registration of motor vehicle, at the rates specified in the Sixth Schedule for the purpose of implementation of various road safety measures.

(2) The tax levied under sub-section (1) shall be paid in such manner as may be prescribed.

(3) Subject to the provisions of sub-section (2), the provisions of the Act and the rules made thereunder excluding those relating to refund of tax shall, so far as may be, apply in relation to the levy and collection of the tax payable under sub-section (1), as they apply in relation to the levy and collection of motor vehicles tax under this Act.".
3. After the Fifth Schedule to the principal Act, the following Schedule shall be added, namely:—

"SIXTH SCHEDULE.
(See section 3-B)

Class of Motor Vehicles. | Tax
---|---
(1) | (2)
1. Motor Cycles | 250/-
2. Light Motor Vehicles | 1,500/-
3. Other Motor Vehicles. | 2,000/-".

(By order of the Governor)

S. DHEENADHAYALAN,  
Secretary to Government,  
Law Department.
The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 12th August 2009 and is hereby published for general information:—

**ACT No. 33 OF 2009.**

*An Act further to amend the Tamil Nadu Motor Vehicles Taxation Act, 1974.*

Be it enacted by the Legislative Assembly of the State of Tamil Nadu in the Sixtieth Year of the Republic of India as follows:—

1. (1) This Act may be called the Tamil Nadu Motor Vehicles Taxation (Amendment) Act, 2009.

   (2) It shall come into force on such date as the State Government may, by notification, appoint.

2. In section 2 of the Tamil Nadu Motor Vehicles Taxation Act, 1974 (hereinafter referred to as the principal Act), for clause (1-A), the following clauses shall be substituted, namely:—

   "(1-A) “floor area” means total floor area inside the body of the vehicle (measuring length into breath) less ten per cent standard deduction of the total floor area:

   Provided that the fraction of a square metre beyond the first decimal point of the net floor area arrived at after standard deduction shall be rounded off to the next higher decimal point;

   (1-B) “Government” means the State Government;”.

3. In the First Schedule to the principal Act, in class 2, for paragraph II, the following paragraph shall be substituted, namely:—

   "II. Vehicles permitted to ply solely as contract carriage, whether classified as “Tourist Vehicle” or not, which the vehicle is permitted to carry,—

   (a) not more than thirty-five persons (other than driver), for every square meter of floor area of the vehicle; Rs. 4,900.00

   (b) more than thirty-five persons (other than driver), for every person (other than the driver) Rs. 3,000.00.”.

(By order of the Governor)

S. DHEENADHAYALAN,
Secretary to Government,
Law Department.
The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 12th August 2009 and is hereby published for general information:—

ACT No. 34 OF 2009.

An Act further to amend the Tamil Nadu Motor Vehicles Taxation Act, 1974.

Be it enacted by the Legislative Assembly of the State of Tamil Nadu in the Sixtieth Year of the Republic of India as follows:—

1. (1) This Act may be called the Tamil Nadu Motor Vehicles Taxation (Second Amendment) Act, 2009.

   (2) It shall come into force on such date as the Government may, by notification, appoint.

2. In section 20-B of the Tamil Nadu Motor Vehicles Taxation Act, 1974, the following proviso shall be added, namely:—

   “Provided that, no appeal against the direction of the licensing officer under section 15-A shall be entertained unless it is accompanied by satisfactory proof of the payment of fifty per cent of the tax as so directed to be paid by the licensing officer.”.

(By order of the Governor)

S. DHEENADHAYALAN,
Secretary to Government,
Law Department.
The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 22nd May 2010 and is hereby published for general information:—

ACT No. 17 OF 2010.

**An Act further to amend the Tamil Nadu Motor Vehicles Taxation Act, 1974.**

Be it enacted by the Legislative Assembly of the State of Tamil Nadu in the Sixty-first Year of the Republic of India as follows:—

1. (1) This Act may be called the Tamil Nadu Motor Vehicles Taxation (Amendment) Act, 2010.

   (2) It shall come into force on the 1st day of June 2010.

2. In the Tamil Nadu Motor Vehicles Taxation Act, 1974, for the Third Schedule, the following Schedule shall be substituted, namely:—

   "THIRD SCHEDULE.

   [See section 4 (1-A)]

   PART-I.

   **New motor vehicles.**

   Rate of tax.

   At the time of registration

   (i) Total cost of the vehicle not exceeding rupees ten lakhs—10 per cent.

   (ii) Total cost of the vehicle exceeding rupees ten lakhs—15 per cent.

   PART-II.

   **Old motor vehicles.**

   At the time of assigning new registration mark under section 47 of the Motor Vehicles Act, 1988 (Central Act 59 of 1988), or old motor vehicles plying and registered in this State, and if it's age from the month of such registration is,—

   **Rate of tax.**

<table>
<thead>
<tr>
<th>Cost of the vehicle not exceeding rupees ten lakhs.</th>
<th>Cost of the vehicle exceeding rupees ten lakhs.</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Not more than one year.</td>
<td>13.75 per cent of the cost of vehicle.</td>
</tr>
<tr>
<td>8.75 per cent of the cost of vehicle.</td>
<td>13.50 per cent of the cost of vehicle.</td>
</tr>
<tr>
<td>2. More than one year but not more than two years.</td>
<td>8.50 per cent of the cost of vehicle.</td>
</tr>
<tr>
<td>8.25 per cent of the cost of vehicle.</td>
<td>13.25 per cent of the cost of vehicle.</td>
</tr>
<tr>
<td>3. More than two years but not more than three years.</td>
<td>8.00 per cent of the cost of vehicle.</td>
</tr>
<tr>
<td>13.00 per cent of the cost of vehicle.</td>
<td></td>
</tr>
<tr>
<td>4. More than three years but not more than four years.</td>
<td>8.00 per cent of the cost of vehicle.</td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td>Sl. No.</td>
<td>Age of Vehicle</td>
</tr>
<tr>
<td>--------</td>
<td>----------------</td>
</tr>
<tr>
<td>5.</td>
<td>More than four years but not more than five years</td>
</tr>
<tr>
<td>6.</td>
<td>More than five years but not more than six years</td>
</tr>
<tr>
<td>7.</td>
<td>More than six years but not more than seven years</td>
</tr>
<tr>
<td>8.</td>
<td>More than seven years but not more than eight years</td>
</tr>
<tr>
<td>9.</td>
<td>More than eight years but not more than nine years</td>
</tr>
<tr>
<td>10.</td>
<td>More than nine years but not more than ten years</td>
</tr>
<tr>
<td>11.</td>
<td>More than ten years but not more than eleven years</td>
</tr>
<tr>
<td>12.</td>
<td>More than eleven years</td>
</tr>
</tbody>
</table>

Explanation.—For the purpose of this Schedule, “cost of vehicle” means the cost of vehicle at the time of purchase, in such manner as may be prescribed.”.

(By order of the Governor)

S. DHEENADHAYALAN,
Secretary to Government,
Law Department.
The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 26th November 2010 and is hereby published for general information:—

**ACT No. 32 OF 2010.**

*An Act further to amend the Tamil Nadu Motor Vehicles Taxation Act, 1974.*

Be it enacted by the Legislative Assembly of the State of Tamil Nadu in the Sixty-first Year of the Republic of India as follows:—

1. (1) This Act may be called the Tamil Nadu Motor Vehicles Taxation (Second Amendment) Act, 2010.

   (2) It shall come into force on such date as the Government may, by notification, appoint.

2. In the First Schedule to the Tamil Nadu Motor Vehicles Taxation Act, 1974, in class 8 and the entries relating thereto, the following proviso shall be added, namely:—

   *Provided that the educational institution buses and other vehicles granted temporary permit for the purposes referred to in item (a), (b) or (c) under section 87 (1) of the Motor Vehicles Act shall pay separate tax excluding the driver seat at the following rates:—

   (i) Educational institution buses when used for the transport of students and staff of the institution concerned.

   (ii) Other vehicles when used for transport of staff of the institution concerned.

   (iii) Educational institution buses and other vehicles used for other purposes other than those specified in clauses (i) and (ii) above.

   Rs.30/- per seat for seven days or part thereof.

   Rs.90/- per seat for seven days or part thereof.

   Rs.30/- per seat per day.*
An Act further to amend the Tamil Nadu Motor Vehicles Taxation Act, 1974.

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Sixty-third Year of the Republic of India as follows:—

1. (1) This Act may be called the Tamil Nadu Motor Vehicles Taxation (Amendment) Act, 2012.

(2) It shall be deemed to have come into force on the 1st day of April, 2012.

2. In section 2 of the Tamil Nadu Motor Vehicles Taxation Act, 1974 (hereinafter referred to as the principal Act), for clauses (1), (1-A) and (1-B), the following clauses shall be substituted, namely:—

"(1) "construction equipment vehicle" means rubber tyred (including pneumatic tyred), rubber padded or steel drum wheel mounted, self-propelled, excavator, loader, backhoe, compactor roller, dumper, motor grader, mobile crane, dozer, fork lift truck, self-loading concrete mixer, or any other construction equipment vehicle or combination thereof designed for off-highway operations in mining, industrial undertaking, irrigation and general construction but modified and manufactured with “on or off” or “on and off” highway capabilities.

Explanation.—A construction equipment vehicle shall be a non-transport vehicle, the driving on the road of which is incidental to the main off-highway function and for a short duration at a speed not exceeding 50 kms. per hour, but such vehicle does not include other purely off-highway construction equipment vehicle designed and adopted for use in any enclosed premises, factory or mine other than road network, not equipped to travel on public roads on their own power;

(1-A) “fleet operator” means an operator holding on or after the 1st April, 1978, not less than two hundred and fifty stage carriage permits in respect of services other than—
(i) Express Service; or

(ii) Service exclusively within Chennai Metropolitan Area;

(1-B) “floor area” means total floor area inside the body of the vehicle (measuring length into breadth) less ten per cent standard deduction of the total floor area:

Provided that the fraction of a square metre beyond the first decimal point of the net floor area arrived at after standard deduction shall be rounded off to the next higher decimal point;

(1-C) “Government” means the State Government;“.

3. In section 3 of the principal Act,—

(1) in sub-section (1), after the expression “in the Fifth Schedule”, the expression “or in the Seventh Schedule or in the Eighth Schedule or in the Ninth Schedule” shall be inserted;

(2) in the proviso to sub-section (2), after the expression “in the Fifth Schedule”, the expression “or in the Seventh Schedule or in the Eighth Schedule or in the Ninth Schedule” shall be inserted.

4. In section 4 of the principal Act,—

(1) in sub-section (1-A), for clause (a), the following clauses shall be substituted, namely:—

“(a) in respect of the motor vehicles specified in Part-I of the Second Schedule, in Part-I of the Third Schedule, in Part-I of the Seventh Schedule and in Part-I of the Eighth Schedule, at the time of its registration, a life time tax shall be paid at the rates specified in Part-I of the Second Schedule or in Part-I of the Third Schedule or in Part-I of the Seventh Schedule or in Part-I of the Eighth Schedule, as the case may be, on a licence to be taken out for the life time of such vehicles;

(aa) in respect of the motor vehicles specified in Part-II of the Seventh Schedule, the registered owners of such vehicles shall pay life time tax at the rates specified therein either at the time of renewal of permit or during the currency of the existing permit. In cases where the registered owners of the motor vehicles opt to pay the life time tax during the currency of permit, they shall exercise their option before the 31st day of March 2013 and shall pay the tax in either of the following manner:—

(i) in one lump sum after deducting the proportionate amount of tax already paid for the unutilized period of licence; or

(ii) in four equal annual instalments after deducting one-fourth of the proportionate amount of tax already paid for the unutilized period of licence in each such instalment;

(aaa) in respect of the motor vehicles specified in Part-II of the Eighth Schedule, the tax shall be paid at the rates specified therein, on a licence to be taken out for such vehicles;”;

(2) in sub-section (4), after the expression “Fifth Schedule”, the expression “or in the Seventh Schedule or in Part-I of the Eighth Schedule” shall be inserted.

5. To section 6 of the principal Act, the following proviso shall be added, namely:—

“Provided that in respect of contract carriages specified in the Ninth Schedule, such temporary licence may be issued on payment of tax at the rates specified in the Ninth Schedule.”.
6. In the First Schedule to the principal Act,—
   (1) in class 2,—
      (i) in paragraph I, item (d) and the entries relating thereto shall be omitted;
      (ii) after paragraph I, the following paragraph shall be inserted, namely;—
         “I-A. Vehicles with a floor area of not more than 6 square metre and permitted to carry in all more than seven persons but not more than thirteen persons including the driver in respect of which tourist maxi-cab permit has been issued, for every person other than the driver.

   (2) in class 5-A, for clause (b), the following clause shall be substituted, namely;—
      “(b) More than four persons but not more than six persons including the driver (ordinary motor cab-Metered taxi)

   (3) after class 6-B, the following class shall be inserted, namely;—
      “6-C. Construction equipment vehicle

   (4) in class 8, for clause (b), the following clause shall be substituted, namely;—
      “(b) in other cases – For every person (other than the driver) which the vehicle is permitted to carry,—
      (i) Air conditioned
         (ii) Non-Air conditioned

   (5) after class 9, the following class shall be added, namely;—
      “10. Reserve stage carriage or spare bus (to carry more than six persons excluding the driver and the conductor) when operated as contract carriage on special occasions under special permit.

7. After the Sixth Schedule to the principal Act, the following Schedules shall be added, namely;—

   “SEVENTH SCHEDULE.
   [See sections 3, 4 (1-A)(a) and (aa)]
   Part-I

   New tourist motor cab which vehicle is permitted to carry more than four persons but not more than seven persons including the driver

   At the time of registration
   (i) If the cost of the vehicle does not exceed rupees 10 lakh
   (ii) If the cost of the vehicle exceeds rupees 10 lakh

   Tax
   Rs.
   Rate of Tax
   10 per cent of the cost of vehicle
   15 per cent of the cost of vehicle
Part-II

Old tourist motor cab which vehicle is already registered and is permitted to carry more than four persons but not more than seven persons including the driver

(i) If the cost of the vehicle does not exceed rupees 10 lakh

(ii) If the cost of the vehicle exceeds rupees 10 lakh

*Explanation.*—For the purpose of this Schedule, “cost of vehicle” means the cost of vehicle at the time of purchase, in such manner as may be prescribed.

EIGHTH SCHEDULE

[See sections 3, 4 (1-A)(a) and (aaa)]

Part - I

New tourist maxi-cab, with a floor area of more than 6 square metre, which vehicle is permitted to carry more than seven persons but not more than thirteen persons including the driver.

At the time of registration

(i) If the cost of the vehicle does not exceed rupees 10 lakh

(ii) If the cost of the vehicle exceeds rupees 10 lakh

*Explanation.*—For the purpose of this Schedule, “cost of vehicle” means the cost of vehicle at the time of purchase, in such manner as may be prescribed.

Part - II

Old tourist maxi cab which vehicle is already registered and is permitted to carry more than seven persons but not more than thirteen persons including the driver

(i) If the floor area of the vehicle is more than 6 square metre but not more than 8 square metre.

(ii) If the floor area of the vehicle is more than 8 square metre.

NINTH SCHEDULE

(See sections 3 and 6)

Contract carriages in respect of which temporary licence is issued—

(a) Tourist motor cab—

(i) If the temporary licence is for a period not exceeding 7 days

<table>
<thead>
<tr>
<th>Rate of Tax</th>
<th>8.5 per cent of the cost of vehicle</th>
</tr>
</thead>
<tbody>
<tr>
<td>Quarterly tax</td>
<td>14.5 per cent of the cost of vehicle</td>
</tr>
<tr>
<td>Rs.</td>
<td></td>
</tr>
<tr>
<td>420.00 per square metre.</td>
<td></td>
</tr>
<tr>
<td>450.00 per square metre.</td>
<td></td>
</tr>
</tbody>
</table>
(ii) If the temporary licence is for a period exceeding 7 days but not exceeding 30 days

(iii) If the temporary licence is for a period exceeding 30 days but not exceeding 90 days

(b) Tourist maxi cab—

(i) If the temporary licence is for a period not exceeding 7 days

(ii) If the temporary licence is for a period exceeding 7 days but not exceeding 30 days

(iii) If the temporary licence is for a period exceeding 30 days but not exceeding 90 days

(c) Omni bus including sleeper coach in respect of which permit is granted under sub-section (8) or (9) of section 88 of the Motor Vehicles Act, 1988—

(i) If the temporary licence is for a period not exceeding 7 days

(ii) If the temporary licence is for a period exceeding 7 days but not exceeding 30 days

(iii) If the temporary licence is for a period exceeding 30 days but not exceeding 90 days

(By order of the Governor)

G. JAYACHANDRAN,
Secretary to Government,
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