



The Tamil Nadu Motor Vehicles Taxation Act, 1974

Act 13 of 1974

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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 :—

Short title,
extent and
commence-
ment.

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.

Levy of tax.

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 ¹[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.

Payment of tax.

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.

Issue of licence.

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

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 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:

Issue of
temporary
licence.

Liability to
payment of
tax by
persons
succeeding
to the
ownership,
possession or
control of
motor
vehicles.

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 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.

Period within
which tax is
to be paid.

19.

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Establishment
of Rural Road
Development
Fund.

10. (1) There shall be constituted for the State of Tamil Nadu a fund called the Tamil Nadu Rural Road Development Fund to which²[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 V of 1920); or

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

Levy of
Surcharge on
tax on stage
carriages.

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.

¹ The 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 :
 Levy of additional surcharge on tax on stage carriages kept or used by fleet operators.

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.]

¹ This section was inserted by section 3 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.

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 paise, then, if such part is fifty paise or more, it shall be increased to one rupee and if such part is less than fifty paise, 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 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. ¹After deducting—

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

Utilisation of
the proceeds
of the tax.

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.

Permit to be ineffective if tax not paid.

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.

Offences by companies.

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.

Explanation.—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,— Exemptions.

(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. Saving as to vehicles used for agricultural purposes.

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. Protection of action taken in good faith.

(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.

Procedure in certain cases.

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.

Power to make rules.

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.

Publication of rules and notifications and placing them before the Legislature.

(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.

THE SCHEDULE.
(See sections 3 and 6.)

<i>Classes of vehicles.</i>	<i>Quarterly tax.</i>
(1)	(2)
	RS. P.
1. 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 below $3\frac{1}{2}$ horse-power if not used for drawing a trailer or side car	10 00

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) :—

THE SCHEDULE

(See sections 3 and 6.)

<i>Classes of vehicles.</i>	<i>Quarterly tax</i>
(1)	(2)
	RS. P.
1. 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 below $3\frac{1}{2}$ horse-power if not used for drawing a trailer or side-car.	10 00
(b) Bi-cycles below $3\frac{1}{2}$ horse-power if used for drawing a trailer or side-car and bi-cycles of and above $3\frac{1}{2}$ horse-power whether used for drawing a trailer or side-car or not.	15 00
(c) Tri-cycles	20 00
2. Invalid carriages	8 00
3. Goods vehicles—	
I. Goods vehicles plying for hire or reward and used for the transport of goods—	
(a) Vehicles not exceeding 3,000 kgs. in weight laden.	270 00
(b) Vehicles exceeding 3,000 kgs. but not exceeding 5,500 kgs. in weight laden.	60 00
(c) Vehicles exceeding 5,500 kgs. but not exceeding 9,000 kgs. in weight laden.	770 00

—cont.

Classes of vehicles. (1)	Quarterly tax.	
	RS.	P.
(d) Vehicles exceeding 9,000 kgs. but not exceeding 12,000 kgs. in weight laden.	1,000	00
(e) Vehicles exceeding 12,000 kgs. but not exceeding 13,000 kgs. in weight laden.	1,080	00
(f) Vehicles exceeding 13,000 kgs. but not exceeding 15,000 kgs. in weight laden.	1,260	00
(g) Vehicles exceeding 15,000 kgs. in weight laden.	1,260	00
	(Rs. 25 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.	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
(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).	
1 J. 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.	80	00
(b) Vehicles exceeding 2,000 kgs. but not exceeding 3,000 kgs. in weight laden.	160	00

—cont.

<i>Classes of vehicles.</i>	<i>Quarterly tax.</i>	
(1)	(2)	
	RS.	P.
(c) Vehicles exceeding 3,000 kgs. but not exceeding 4,000 kgs. in weight laden.	290	00
(d) Vehicles exceeding 4,000 kgs. but not exceeding 5,500 kgs. in weight laden.	420	00
(e) Vehicles exceeding 5,500 kgs. but not exceeding 9,000 kgs. in weight laden.	630	00
(f) Vehicles exceeding 9,000 kgs. but not exceeding 12,000 kgs. in weight laden.	870	00
(g) Vehicles exceeding 12,000 kgs. but not exceeding 13,000 kgs. in weight laden.	950	00
(h) Vehicles exceeding 13,000 kgs. but not exceeding 15,000 kgs. in weight laden.	1,110	00
(i) Vehicles exceeding 15,000 kgs. in weight laden. ..	1,110	00
	(Rs. 25 for every 250 kgs. or part thereof in excess of 15,000 kgs. in weight laden.)	
(j) Trailers not plying for hire or reward but used for the transport of goods, not falling under classes 6 and 7—		
(i) For each trailer not exceeding 2,000 kgs. in weight laden.	80	00
(ii) For each trailer exceeding 2,000 kgs. but not exceeding 3,000 kgs. in weight laden.	110	00
(iii) For each trailer exceeding 3,000 kgs. but not exceeding 4,000 kgs. in weight laden.	160	00
(iv) For each trailer exceeding 4,000 kgs. but not exceeding 5,500 kgs. in weight laden.	210	00
(v) For each trailer exceeding 5,500 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 13,000 kgs. in weight laden.	570	00
(viii) For each trailer exceeding 13,000 kgs. but not exceeding 15,000 kgs. in weight laden.	790	00

— cont.

<i>Classes of vehicles.</i>	<i>Quarterly tax.</i>
(1)	(2)
	RS. P.
(ix) For each trailer exceeding 15,000 kgs. in weight laden.	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".	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

Classes of vehicles. (1)	Quarterly tax.	
	RS.	P.
(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
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.	Quarterly tax.	
(1)	(2)	
	RS.	P.
(b) Bi-cycles below $3\frac{1}{2}$ horse-power if used for drawing a trailer or side-car and bi-cycles of and above $3\frac{1}{2}$ horse-power whether used for drawing a trailer or side-car or not	15	00
(c) Tri-cycles	20	00
2. Invalid carriages	8	00
3. Goods vehicles—		
I. Goods vehicles plying for hire or reward and used for the transport of goods—		
(a) Vehicles not exceeding 3,000 kgs. in weight laden.	270	00
(b) Vehicles exceeding 3,000 kgs. but not exceeding 5,500 kgs. in weight laden. ..	560	00
(c) Vehicles exceeding 5,500 kgs. but not exceeding 9,000 kgs. in weight laden. ..	770	00
(d) Vehicles exceeding 9,000 kgs. but not exceeding 12,000 kgs. in weight laden. ..	1,000	00
(e) Vehicles exceeding 12,000 kgs. but not exceeding 13,000 kgs. in weight laden. ..	1,080	00
(f) Vehicles exceeding 13,000 kgs. but not exceeding 15,000 kgs. in weight laden. ..	1,260	00
(g) Vehicles exceeding 15,000 kgs. in weight laden.	1,260	00
	(Rs. 25 for every 250 kgs. or part thereof in excess of 15,000 kgs. in weight laden).	
	RS.	P.
(j) 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.	20	00

—cont.

Classes of vehicles.	Quarterly tax.	
	(1)	(2)
		RS P.
(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
<hr/>		
6. (j)—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 :		50 00
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 :		30 00
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. (2)	
	RS.	P.
(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—

(a) Vehicles not exceeding 2,000 kgs. in weight laden.	80	00
(b) Vehicles exceeding 2,000 kgs. but not exceeding 3,000 kgs. in weight laden.	160	00
(c) Vehicles exceeding 3,000 kgs. but not exceeding 4,000 kgs. in weight laden.	290	00
(d) Vehicles exceeding 4,000 kgs. but not exceeding 5,500 kgs. in weight laden.	420	00
(e) Vehicles exceeding 5,500 kgs. but not exceeding 9,000 kgs. in weight laden.	630	00
(f) Vehicles exceeding 9,000 kgs. but not exceeding 12,000 kgs. in weight laden.	870	00
(g) Vehicles exceeding 12,000 kgs. but not exceeding 13,000 kgs. in weight laden.	950	00

<i>Classes of vehicles.</i>	<i>Quarterly tax.</i>
(1)	(2)
	RS. P.
(h) Vehicles exceeding 13,000 kgs. but not exceeding 15,000 kgs. in weight laden.	1,110 00
(i) Vehicles exceeding 15,000 kgs. in weight laden.	1,110 00 (Rs. 25 for every 250 kgs. or part thereof in excess of 15,000 kgs. in weight laden).
(j) Trailers not plying for hire or reward but used for the transport of goods, not falling under classes 6 and 7—	
(i) For each trailer not exceeding 2,000 kgs. in weight laden.	80 00
(ii) For each trailer exceeding 2,000 kgs. but not exceeding 3,000 kgs. in weight laden.	110 00
(iii) For each trailer exceeding 3,000 kgs. but not exceeding 4,000 kgs. in weight laden.	160 00
(iv) For each trailer exceeding 4,000 kgs. but not exceeding 5,500 kgs. in weight laden.	210 00
(v) For each trailer exceeding 5,500 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 13,000 kgs. in weight laden.	570 00
(viii) For each trailer exceeding 13,000 kgs. but not exceeding 15,000 kgs. in weight laden.	790 00

<i>Classes of vehicles.</i>	<i>Quarterly tax.</i>
(1)	(2)
	RS. P.
(ix) For each trailer exceeding 15,000 kgs. in weight laden. 	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)—	
¹ (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'	140 00
<hr/>	
¹ These items and entries were substituted for the following items (i) and (ii) and the entries relating thereto by section 2 (1) 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 :—	
“ (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”
(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).	

<i>Classes of vehicles.</i>	<i>Quarterly tax.</i>
(1)	(2)
	RS. P.
(ii) 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
¹ [(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"	² [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.

<i>Classes of vehicles.</i>	<i>Quarterly tax.</i>
(1)	(2)
	RS. P.
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]
<p>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.</p>	
<p>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—</p>	
(a) Weighing not more than 2,500 kgs. unladen. ...	110 00
(b) Weighing more than 2,500 kgs. unladen. ..	160 00
<p>6. Fire Engines, fire tenders and road water sprinklers—</p>	
(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.)

<i>Classes of vehicles.</i>	<i>Quarterly tax.</i>	
	(1)	(2)
		RS. P.
(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.		100 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
(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.		20 00
(ii) For each trailer exceeding 1,000 kgs. but not exceeding 2,000 kgs. in weight laden.		30 00
(iii) For each trailer exceeding 2,000 kgs. in weight laden:		50 00

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

<i>Classes of vehicles.</i>	<i>Quarterly tax.</i>	
(1)	(2)	
	RS.	P.
(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; 	30	00

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:—

Short title and commencement.

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).]*

Special provision in regard to the collection of additional surcharge on tax on stage carriages kept or used by fleet operators for the year commencing on the 1st April 1978 and ending with the 31st March 1979.

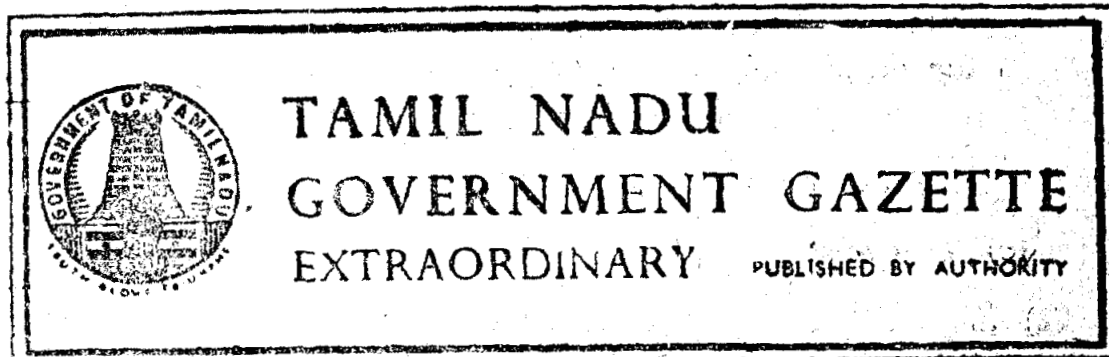
4. Notwithstanding anything contained in the principal Act or in this Act, the additional surcharge on tax on stage carriages kept or used by fleet operators, due under section 10-B of the principal Act as amended by this Act for the year commencing on the 1st April 1978 and ending with the 31st March 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 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*.



No. 449]

MADRAS. FRIDAY, NOVEMBER 22, 1985

KARTHIGAI 7, KUROTHANA, THIRUVALLUVAR AANDU—2016

Part IV—Section 2

Tamil Nadu Acts and Ordinances.

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),—

(1) 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.	20.00
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(b) Bi-cycles below $3\frac{1}{2}$ horse-power if used for drawing a trailer or side-car and bi-cycles of and above $3\frac{1}{2}$ horse-power whether used for drawing a trailer or side-car or not. 25.00

(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. 350.00

(b) Vehicles exceeding 3,000 kgs. but not exceeding 5,500 kgs. in weight laden. 650.00

(c) (i) Vehicles exceeding 5,500 kgs. but not exceeding 7,500 kgs. in weight laden. 770.00

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

(b) 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.”

(ii) 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. 225.00.”;

(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. unladen.	70.00
(b) Weighing more than 700 kgs. 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,—	
(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.

4. *Amendment of section 14, Tamil Nadu Act 13 of 1974.* In section 14 of the principal Act, for the words “shall be refunded” the words “shall, on an application made within such period, be refunded” shall be substituted.

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.”

6. *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 (1) 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	450.00
(b) Vehicles exceeding 3,000 Kgs. but not exceeding 5,500 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	1,400.00
(d) Vehicles exceeding 9,000 Kgs. but not exceeding 12,000 Kgs. in weight laden.	1,300.00

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(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 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

relating
namely

(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 (i) 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 4,000 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.

1,250.00

(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 200.00

(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.

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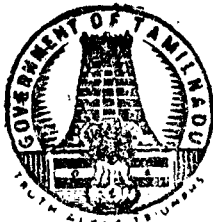
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TAMIL NADU
GOVERNMENT GAZETTE
EXTRAORDINARY PUBLISHED BY AUTHORITY

No. 485]

MADRAS, TUESDAY, AUGUST 4, 1987

AADI 19, PRABHAVA, THIRUVALLUVAR AANDU—2018

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

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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

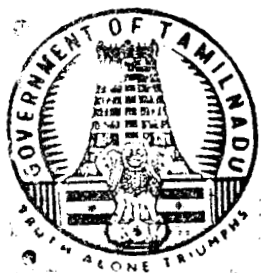
(b) in excess of, or

(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.*



**TAMIL NADU
GOVERNMENT GAZETTE
EXTRAORDINARY** PUBLISHED BY AUTHORITY

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MADRAS, MONDAY, JUNE 19, 1989
AANI 5, SUKLA, THIRUVALLUVAR AANDU—2020

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.

Short title and commencement.

(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 :—

Amendment of section 2.

“(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 ;

Amendment of section 3.

(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. Amendment of section 24.

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

“FIRST SCHEDULE.

(See sections 3 and 6)

<i>Classes of vehicles:</i>	<i>Quarterly tax.</i>
(1)	(2) RS. P.
1. Goods vehicles—	
I. 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 5,500 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 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 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

TAMIL NADU GOVERNMENT GAZETTE EXTRAORDINARY

Classes of vehicles. (1)	Quarterly tax. (2) RS. P.
(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).
II. 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	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 5,500 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
(i) Vehicles exceeding 15,000 kgs. in weight laden	[1,250.00 (Plus Rs. 50 for every 250 kgs. or part thereof in excess of 15,000 kgs. in weight laden).]
(j) Trailers not plying for hire or reward but used for the transport of goods not falling under classes 4, 7, 8 and 9—	
(i) For each trailer not exceeding 2,000 kgs. in weight laden	80.00
(ii) For each trailer exceeding 2,000 kgs. but not exceeding 3,000 kgs. in weight laden	110.00
(iii) For each trailer exceeding 3,000 kgs. but not exceeding 4,000 kgs. in weight laden	160.00
(iv) For each trailer exceeding 4,000 kgs. but not exceeding 5,500 kgs. in weight laden	210.00

Classes of vehicles. (1)	Quarterly tax. (2) Rs. P.
(v) For each trailer exceeding 5,500 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 13,000 kgs. in weight laden.	570.00
(viii) For each trailer exceeding 13,000 kgs. but not exceeding 15,000 kgs. in weight laden	790.00
(ix) For each trailer exceeding 15,000 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

Classes of vehicles. (1)	Quarterly tax. (2) Rs. P.
(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
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	110.00
(b) Weighing more than 2,500 kgs. unladen	160.00
4. 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	100.00
(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
(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	20.00
(ii) For each trailer exceeding 1,000 kgs. but not exceeding 2,000 kgs. in weight laden,	130.00
(iii) For each trailer exceeding 2,000 kgs., in weight laden	50.00
Provided that two or more vehicles shall not be chargeable under this class in respect of the same trailer.	

TAMIL NADU GOVERNMENT GAZETTE EXTRAORDINARY

Classes of vehicles.

Annual tax
Quarterly tax

(1)

(2)

RS. P.

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	80.00
(b) Bi-cycles exceeding 50 cc but not exceeding 300 cc with or without drawing a trailer or side-car	90.00
(c) Bi-cycles exceeding 300 cc with or without drawing a trailer or side-car and tri-cycles	100.00
6. Invalid carriages	32.00
7. Motor vehicles other than those liable to tax under the foregoing provisions of this Schedule—	

Indian made vehicles owned by

	Imported vehicles.	Indian made vehicles owned by	
		Companies registered under the Companies Act, 1956.	Others.
	(1) RS. P.	(2) RS. P.	(3) RS. P.
(a) Weighing not more than 700 kgs. unladen ..	900.00	600.00	300.00
(b) Weighing more than 700 kgs. but not more than 1,500 kgs. unladen ..	1,050.00	700.00	350.00
(c) Weighing more than 1,500 kgs. but not more than 2,000 kgs. unladen ..	1,200.00	800.00	400.00
(d) Weighing more than 2,000 kgs. but not more than 3,000 kgs. unladen ..	1,350.00	900.00	450.00
(e) Weighing more than 3,000 kgs. unladen in respect of which private transport vehicle permit is not required under the Motor Vehicles Act ..	1,500.00	1,000.00	500.00

Quarterly tax.

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—

RS. P.

(a) where owned by any educational institution	110.00
(b) in other cases	150.00

<i>Classes of vehicles.</i> (1)	<i>Quarterly tax.</i> (2) Rs. P.
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).]

<i>Item number.</i> (1)	<i>Whether or not drawing a trailer or side car.</i>		
	<i>Motor cycles not exceeding 50 cc.</i> (2)	<i>Motor cycles exceeding 50 cc but not exceeding 300 cc.</i> (3)	<i>Motor cycles exceeding 300 cc and tri-cycles.</i> (4)
	RS. P.	RS. P.	RS. P.
(A) At the time of registration of new vehicles	500.00	750.00	1000.00
(B) If the vehicle is already registered and its age from the month of registration is—			
1. Not more than 1 year	500.00	750.00	1,000.00
2. More than 1 year but not more than 2 years	500.00	750.00	950.00
3. More than 2 years but not more than 3 years	500.00	700.00	900.00
4. More than 3 years but not more than 4 years	500.00	650.00	850.00
5. More than 4 years but not more than 5 years	450.00	600.00	800.00
6. More than 5 years but not more than 6 years	400.00	550.00	750.00
7. More than 6 years but not more than 7 years	350.00	500.00	700.00
8. More than 7 years but not more than 8 years	325.00	475.00	650.00
9. More than 8 years but not more than 9 years	300.00	450.00	600.00
10. More than 9 years but not more than 10 years	275.00	425.00	550.00
11. More than 10 years	250.00	400.00	500.00

(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 (Amendment) Act, 1991.

Short title
and
commencement.

(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-paragraph shall be substituted, namely :—

Amendment of
First Schedule.

"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."

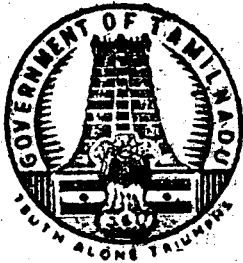
3. (1) The Tamil Nadu Motor Vehicles Taxation (Second Amendment) Ordinance, 1990 is hereby repealed.

Repeal and
saving.

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



**TAMIL NADU
GOVERNMENT GAZETTE
EXTRAORDINARY** PUBLISHED BY AUTHORITY

No. 498]

MADRAS, TUESDAY, OCTOBER 22, 1991

AIPPASI 5, PIRAJORPATHI, THIRUVALLUVAR AANDU—2022.

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 22nd October 1991 and is hereby published for general information :—

T. Arumugam Perumal

ACT No. 33 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-second Year of the Republic of India as follows :—

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

Short title and commencement.

(2) It shall be deemed to have come into force on the 1st day of October 1991.

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

Amendment of First Schedule.

(1) in class 1,—

(i) for items (a) to (g) and the entries relating thereto, the following items and entries shall be substituted, namely :—

“(a) Goods carriages not exceeding 3,000 kgs. in weight laden	520 00
“(b) Goods carriages exceeding 3,000 kgs. but not exceeding 5,500 kgs. in weight laden	845 00
“(c) Goods carriages exceeding 5,500 kgs. but not exceeding 9,000 kgs. in weight laden	1,290 00

Tamil Nadu Act 33 of 1974.

(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	120 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.	1,500 00	1,000 00	500 00
(c) Weighing more than 1,500 Kgs. but not more than 2,000 Kgs. unladen.	1,800 00	1,200 00	600 00
(d) Weighing more than 2,000 Kgs. but not more than 3,000 Kgs. unladen.	1,950 00	1,300 00	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.	2,250 00	1,500 00	750 00.”.

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

Substitution of
Second Schedule.

“ SECOND SCHEDULE.

[See section 4 (1-A)]

Item Number.	Whether or not drawing a trailer or side-car.		
	Motor cycles exceeding 50 cc but not exceeding 170 cc.	Motor cycles exceeding 170 cc but not exceeding 300 cc.	Motor cycles exceeding 300 cc and tricycles.
(1)	(2) RS.	(3) RS.	(4) RS.
(A) At the time of registration of new vehicles.	1,460	1,950	2,920
(B) If the vehicle is already registered and its age from the month of registration is—			
1. Not more than 1 year	1,400	1,870	2,800
2. More than 1 year but not more than 2 years.	1,340	1,790	2,680
3. More than 2 years but not more than 3 years.	1,270	1,700	2,550
4. More than 3 years but not more than 4 years.	1,200	1,600	2,400
5. More than 4 years but not more than 5 years.	1,130	1,500	2,250
6. More than 5 years but not more than 6 years.	1,040	1,390	2,090
7. More than 6 years but not more than 7 years.	960	1,280	1,910
8. More than 7 years but not more than 8 years.	860	1,150	1,730
9. More than 8 years but not more than 9 years.	760	1,020	1,530
10. More than 9 years but not more than 10 years.	660	880	1,310
11. More than 10 years	540	720	1,090.”.

(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 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.

Short title and commencement.

(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,—

Amendment of 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	125.00
(b) Bicycles exceeding 75 cc but not exceeding 170 cc with or without a trailer or side-car	180.00
(c) Bicycles exceeding 170 cc with or without a trailer or side-car and tri-cycles	210.00.”

(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 700 Kgs. unladen 1,200.00 800.00 400.00”

Substitution of Second Schedule.

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

"SECOND SCHEDULE.

[See section 4 (1-A).]

Item number.	Whether or not drawing a trailer or side-car.		
	Motor cycles exceeding 50 cc but not exceeding 75 cc.	Motor cycles exceeding 75 cc but not exceeding 170 cc.	Motor cycles exceeding 170 cc and tri-cycles.
(1)	(2) Rs.	(3) Rs.	(4) Rs.
(A) At the time of registration of new vehicles	1,220	1,750	2,050
(B) If the vehicle is already registered and its age from the month of registration is—			
1. Not more than 1 year	1,170	1,680	1,960
2. More than 1 year but not more than 2 years	1,120	1,610	1,880
3. More than 2 years but not more than 3 years	1,060	1,530	1,780
4. More than 3 years but not more than 4 years	1,000	1,440	1,680
5. More than 4 years but not more than 5 years	940	1,350	1,580
6. More than 5 years but not more than 6 years	870	1,250	1,460
7. More than 6 years but not more than 7 years	800	1,150	1,340
8. More than 7 years but not more than 8 years	720	1,040	1,210
9. More than 8 years but not more than 9 years	640	970	1,070
10. More than 9 years but not more than 10 years	550	790	920
11. More than 10 years	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 (Second Amendment) Act, 1992. Short title.

Tamil Nadu Act
35 of 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. Amendment of
Section 8.

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

"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. *Short title and commencement.*

(2) It shall come into force at once.

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

(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. Short title and commencement.

(2) It shall come into force at once.

Tamil Nadu Act 13 of 1974.

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

Amendment of First Schedule.

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

	Imported vehicles.		Indian-made vehicles owned by			
	(1)		(2)			
			Individual.		Others.	
	RS.	P.	(a)		(b)	
	RS.	P.	RS.	P.	RS.	P.
(a) Weighing not more than 700 kgs. unladen.	1,200.00		400.00		800.00	
(b) Weighing more than 700 kgs. but not more than 1,500 kgs. unladen.	1,500.00		500.00		1,000.00	
(c) Weighing more than 1,500 kgs. but not more than 2,000 kgs. unladen.	1,800.00		600.00		1,200.00	
(d) Weighing more than 2,000 kgs. but not more than 3,000 kgs. unladen.	1,950.00		650.00		1,300.00	
(e) Weighing more than 3,000 kgs. unladen in respect of which private transport vehicle permit is not required under the Motor Vehicles Act.	2,250.00		750.00		1,500.00	

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. Short title and commencement.

(2) It shall come into force at once.

Tamil Nadu Act
19 of 1974.

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. Amendment of section 4.

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 :— Amendment of section 21.

"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. Short title.

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

“8-B. *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.

Tamil Nadu
13 of 1974.

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.

Short title and commencement.

(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,—

Amendment of First Schedule.

(1) in class 1, for items (a) to (f) and the entries relating thereto, 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
(ff) Goods carriages 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)”;)

(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

200.00

(ii) in other cases (ordinary motor cab-Metered taxi) ..

150.00

(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

150.00 ;

TAMIL NADU MOTOR VEHICLE TAXES EXTRAORDINARY

(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. ₹2,000.00

6-B. Vehicles or trailers fitted with equipments like rigs or generators or compressors irrespective of the laden weight. 2,500.00 ”;

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(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,—

	Imported Vehicles. (1)	Indian-made vehicles owned by.			
		(2)			
		Individual. (a)		Others. (b)	
	RS. P.	RS. P.	RS. P.	RS. P.	
(a) Weighing not more than 700 kgs. unladen ..	1,500.00	500.00	1,000.00		
(b) Weighing more than 700 kgs. but not more than 1,500 kgs. unladen	1,950.00	650.00	1,300.00		
(c) Weighing more than 1,500 kgs. but not more than 2,000 kgs. unladen	2,250.00	750.00	1,500.00		
(d) Weighing more than 2,000 kgs. but not more than 3,000 kgs. unladen	2,400.00	800.00	1,600.00		
(e) Weighing more than 3,000 kgs. unladen in respect of which private transport vehicle permit is not required under the Motor Vehicles Act	2,700.00	900.00	1,800.00		

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 1991.

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:—

Tamil Nadu Act 13 of 1974

“(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:

Short title
and
commencement.

(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.

Tamil Nadu
13 of 1974.

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

Amendment
of First
Schedule.

(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.

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. 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.

Short titles.

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 :—

**Amendment
of First
Schedule.**

"(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. Short title and commencement.

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

Tamil Nadu Act 13 of 1974.

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 sub-section shall be inserted, namely:— Amendment of section 4.

“(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,— Amendment of First Schedule.

(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.— Annual tax
Rs. p.

(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,—

	Imported vehicles.		Indian-made vehicles owned by.			
	(1)		Individual.		Others.	
	Rs.	P.	(a)		(b)	
(a) Weighing not more than 700 kgs. unladen	1,800.00		600.00		1,200.00	
(b) Weighing more than 700 kgs. but not more than 1,500 kgs. unladen	2,350.00		800.00		1,600.00	
(c) Weighing more than 1,500 kgs. but not more than 2,000 kgs. unladen	2,700.00		1,000.00		2,000.00	
(d) Weighing more than 2,000 kgs. but not more than 3,000 kgs. unladen	2,900.00		1,100.00		2,200.00	
(e) Weighing more than 3,000 kgs. unladen in respect of which private transport vehicle permit is not required under the Motor Vehicles Act	3,300.00		1,250.00		2,500.00	

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

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

" SECOND SCHEDULE

[See section 4 (1-A).]

Item number.	Whether or not drawing a trailer or sidecar		
	Motor cycles exceeding 50 cc but not exceeding 75 cc	Motor cycles exceeding 75 cc but not exceeding 170 cc.	Motor cycles exceeding 170 cc and Tri-cycles
(1)	(2)	(3)	(4)
	Rs.	Rs.	Rs.
(A) At the time of registration of new vehicles	1,310	1,950	2,300
(B) If the vehicle is already registered and its age from the month of registration is—			
1. Not more than 1 year	1,260	1,870	2,200
2. More than 1 year but not more than 2 years	1,210	1,790	2,100
3. More than 2 years but not more than 3 years	1,150	1,700	2,000
4. More than 3 years but not more than 4 years	1,080	1,600	1,900
5. More than 4 years but not more than 5 years	1,010	1,500	1,800
6. More than 5 years but not more than 6 years	940	1,390	1,700
7. More than 6 years but not more than 7 years	860	1,280	1,600
8. More than 7 years but not more than 8 years	780	1,150	1,500
9. More than 8 years but not more than 9 years	690	1,020	1,400
10. More than 9 years but not more than 10 years	590	880	1,300
11. More than 10 years	490	720	1,200

(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.

Short title and commencement.

(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),—

Amendment of section 3.

(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.

Amendment of section 4.

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.

Amendment of Schedule. 4. In the First Schedule to the principal Act, in class 2, in paragraph II, in column (2), for the figures "1,500.00", the figures "2,000.00" shall be substituted.

Amendment of Schedule. 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.

Item.	If the value of the vehicle is not more than Rs. 5 lakhs.		If the value of the vehicle is more than Rs. 5 lakhs but not more than Rs. 10 lakhs.		If the value of the vehicle is more than Rs. 10 lakhs.	
	Individual.	Others.	Individual.	Others.	Individual.	Others.
	(2) Rs.	(3) Rs.	(4) Rs.	(5) Rs.	(6) Rs.	(7) Rs.
a) weighing not more than 700 kgs. unladen	8,210	16,420	12,320	24,640	16,420	32,840
b) weighing more than 700 kgs. but not more than 1,500 kgs. unladen	10,950	21,900	16,430	32,860	21,900	43,800
c) weighing more than 1,500 kgs. but not more than 2,000 kgs. unladen	13,690	27,380	20,540	41,080	27,380	54,760
d) weighing more than 2,000 kgs. but not more than 3,000 kgs. unladen	15,060	30,120	22,590	45,180	30,120	60,240
e) weighing more than 3,000 kgs. unladen in respect of which private transport vehicles permit is not required under Motor Vehicles Act.	17,110	34,220	25,670	51,340	34,220	68,440

PART-II.

OLD VEHICLES.

	If the vehicle is already registered and its age from the month of Registration is not more than 5 years.		If the vehicle is already registered and its age from the month of Registration is more than 5 years.	
	Individual.	Others.	Individual.	Others.
	(1) Rs.	(2) Rs.	(3) Rs.	(4) Rs.
(a) Weighing not more than 700 kgs. unladen	6,160	12,320	4,110	8,220
(b) Weighing more than 700 kgs. but not more than 1,500 kgs. unladen	8,210	16,420	5,480	10,960
(c) Weighing more than 1,500 kgs. but not more than 2,000 kgs. unladen	10,270	20,540	6,850	13,700
(d) Weighing more than 2,000 kgs. but not more than 3,000 kgs. unladen	11,300	22,600	7,530	15,060
(e) Weighing more than 3,000 kgs. unladen in respect of which private transport vehicles permit is not required under Motor Vehicles Act.	12,830	25,660	8,560	17,120

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.

Tamil Nadu Act
13 of 1974.

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 :— Amendment of section 4.

“(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,—

Amendment of
First Schedule

(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 3, 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. PARTHASARATHY,
Secretary to Government,
Law Department.

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. Short title and commencement.

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

Tamil Nadu
Act 13 of
1974.

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. Amendment of section 16.

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

"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. Short title and commencement.

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

Tamil Nadu
Act 13 of
1974.

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),— Amendment of section 4.

(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 Amendment of Second Schedule.

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

"PART-II.

<i>Item number.</i>	<i>Motor cycle not exceeding 50 c.c. whether or not drawing a trailer or side car.</i>
(1)	(2)
	Rs.
(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

Item number	Motor vehicle not exceeding 500 cc whether or not drawing a trailer or other car
(1)	(2)
	Rs.
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."

Repeal and
saving.

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

Tamil Nadu
Ordinance
1 of 2002

(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.

Short title and commencement.

(2) (a) 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:—

Insertion of new section 3-A.

“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.

Amendment of section 4

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

Amendment of First Schedule

(1) in class 2, in paragraph I, 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 150.00 permitted to carry.”

(ii) in item (b), in colmn (2), for the figures “100.00”, the figures “150.00” shall be substituted.

Substitution of
Third
Schedule.

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:—

Rate of Tax

1.	Not more than one year	..	5.75 per cent of the cost of vehicle
2.	More than one year but not more than two years	..	5.50 per cent of the cost of vehicle
3.	More than two years but not more than three years	..	5.25 per cent of the cost of vehicle
4.	More than three years but not more than four years	..	5.00 per cent of the cost of vehicle
5.	More than four years but not more than five years	..	4.75 per cent of the cost of vehicle
6.	More than five years but not more than six years	..	4.50 per cent of the cost of vehicle
7.	More than six years but not more than seven years	..	4.25 per cent of the cost of vehicle
8.	More than seven years but not more than eight years	..	4.00 per cent of the cost of vehicle
9.	More than eight years but not more than nine years	..	3.75 per cent of the cost of vehicle
10.	More than nine years but not more than ten years	..	3.50 per cent of the cost of vehicle
11.	More than ten years but not more than eleven years	..	3.25 per cent of the cost of vehicle
12.	More than eleven years but not more than twelve years	..	3.00 per cent of the cost of vehicle
13.	More than twelve years but not more than thirteen years	..	2.75 per cent of the cost of vehicle

Rate of Tax

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:—

Insertion of
New
schedule.

"FOURTH SCHEDULE

(See Section 3-A)

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

Short title and commencement.

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.

Amendment of the First Schedule.

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:—

Tamil Nadu Act 13 of 1974.

“(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.

12/207

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 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 (Amendment) Act, 2008.

Short title, and commencement.

(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),—

Amendment of section 3.

(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.

Amendment of section 4.

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:—

Addition of new Schedule.

***FIFTH SCHEDULE.**

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

Goods carriages not exceeding 3000 Kgs. in weight laden.

PART—I.

NEW MOTOR VEHICLES.

	Tax (Rs.)
At the time of registration.	19,200/-

PART -II.

OLD MOTOR VEHICLES.

	Tax (Rs.)
If the vehicle is already registered and its age from the month of registration is,—	
1. Not more than one year.	18,000/-
2. More than one year but not more than 2 years.	16,800/-

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.*

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 Fifty-ninth 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.

Short title and
commence-
ment.

(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:—

Insertion of
new section
16-A.

"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. DHEENADHAYALAN,
Secretary to Government,
Law Department.

Tamil Nadu
Act 29 of
2008



TAMIL NADU GOVERNMENT GAZETTE

EXTRAORDINARY PUBLISHED BY AUTHORITY

61A]

CHENNAI, TUESDAY, MAY 27, 2008
Vaikasi 14, Thiruvalluvar Aandu-2039

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 25th May 2008 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.

Short title and commencement.

(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),—

Amendment of section 4.

(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:—

Substitution of Second and Third Schedules.

"SECOND SCHEDULE.

[See section 4 (1-A)]

PART - I.

New motor cycle.

At the time of registration.

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

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 its age from the month of such registration is,—

	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.

THIRD SCHEDULE.

[See section 4 (1-A)]

PART - I.

New motor vehicles.

	Rate of tax.
At the time of registration.	8 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, or old motor vehicles plying and registered in this State, and if its age from the month of such registration is,—

	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.



TAMIL NADU GOVERNMENT GAZETTE

EXTRAORDINARY PUBLISHED BY AUTHORITY

No. 196]

CHENNAI, THURSDAY, JULY 30, 2009
Aadi 14, Thiruvalluvar Aandu-2040

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.

Short title and commencement.

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

Tamil Nadu
Act
13 of 1974.

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:—

Insertion of section 3-B.

"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."

Insertion of
new
Schedule.

3. After the Fifth Schedule to the principal Act, the following Schedule shall be added, namely:—

"SIXTH SCHEDULE.

(See section 3-B)

	<i>Class of Motor Vehicles.</i>	<i>Tax Rs.</i>
	<i>(1)</i>	<i>(2)</i>
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.

Short title and commencement.

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

Tamil Nadu
Act 13 of
1974.

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:—

Amendment of section 2.

“(1-A) “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-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:—

Amendment of First Schedule.

“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.

Short title and commencement.

(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:—

Amendment of section 20-B.

“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.”.

Tamil Nadu
Act 13 of
1974.

(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:—

Short title and commencement.

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.

Substitution of Third Schedule.

2. In the Tamil Nadu Motor Vehicles Taxation Act, 1974, for the Third Schedule, the following Schedule shall be substituted, namely:—

Tamil Nadu Act 13 of 1974.

“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.

	<i>Cost of the vehicle not exceeding rupees ten lakhs.</i>	<i>Cost of the vehicle exceeding rupees ten lakhs.</i>
1. Not more than one year.	8.75 per cent of the cost of vehicle.	13.75 per cent of the cost of vehicle.
2. More than one year but not more than two years.	8.50 per cent of the cost of vehicle.	13.50 per cent of the cost of vehicle.
3. More than two years but not more than three years.	8.25 per cent of the cost of vehicle.	13.25 per cent of the cost of vehicle.
4. More than three years but not more than four years.	8.00 per cent of the cost of vehicle.	13.00 per cent of the cost of vehicle.

5. More than four years but not more than five years.	7.75 per cent of the cost of vehicle.	12.75 per cent of the cost of vehicle.
6. More than five years but not more than six years.	7.50 per cent of the cost of vehicle.	12.50 per cent of the cost of vehicle.
7. More than six years but not more than seven years.	7.25 per cent of the cost of vehicle.	12.25 per cent of the cost of vehicle.
8. More than seven years but not more than eight years.	7.00 per cent of the cost of vehicle.	12.00 per cent of the cost of vehicle.
9. More than eight years but not more than nine years.	6.75 per cent of the cost of vehicle.	11.75 per cent of the cost of vehicle.
10. More than nine years but not more than ten years.	6.50 per cent of the cost of vehicle.	11.50 per cent of the cost of vehicle.
11. More than ten years but not more than eleven years.	6.25 per cent of the cost of vehicle.	11.25 per cent of the cost of vehicle.
12. More than eleven years.	6.00 per cent of the cost of vehicle.	11.00 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.*

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.

Short title and commencement.

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

Tamil Nadu Act
13 of 1974.

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:—

Amendment of First Schedule.

“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.

Rs.30/- per seat for seven days or part thereof.

(ii) Other vehicles when used for transport of staff of the institution concerned.

Rs.90/- per seat for seven days or part thereof.

(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 per day.”.

(By order of the Governor)

S. DHEENADHAYALAN,
Secretary to Government,
Law Department.



TAMIL NADU GOVERNMENT GAZETTE

EXTRAORDINARY

PUBLISHED BY AUTHORITY

No. 104]

CHENNAI, SATURDAY, APRIL 21, 2012
Chithirai 9, Thiruvalluvar Aandu-2043

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 21st April 2012 and is hereby published for general information:—

ACT No. 13 OF 2012

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.

Short title and commencement.

(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:—

Amendment of section 2.

Tamil Nadu
Act 13 of
1974.

“(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;".

Amendment of
section 3.

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.

Amendment of
section 4.

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.

Amendment of
section 6.

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."

<p>6. In the First Schedule to the principal Act,—</p> <p>(1) in class 2,—</p> <p>(i) in paragraph I, item (d) and the entries relating thereto shall be omitted;</p> <p>(ii) after paragraph I, the following paragraph shall be inserted, namely:—</p> <p>“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.</p> <p>(2) in class 5-A, for clause (b), the following clause shall be substituted, namely:—</p> <p>“(b) More than four persons but not more than six persons including the driver (ordinary motor cab-Metered taxi)</p> <p>(3) after class 6-B, the following class shall be inserted, namely:—</p> <p>“6-C. Construction equipment vehicle</p> <p>(4) in class 8, for clause (b), the following clause shall be substituted, namely:—</p> <p>“(b) in other cases – For every person (other than the driver) which the vehicle is permitted to carry,—</p> <p>(i) Air conditioned</p> <p>(ii) Non-Air conditioned</p> <p>(5) after class 9, the following class shall be added, namely:—</p> <p>“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.</p>	<p>Amendment of First Schedule.</p> <p>275.00.”;</p> <p>800.00”;</p> <p>10,000.00”;</p> <p>Tax Rs. 15.00 per person per day.”.</p>
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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>Rate of Tax</i>
(i) If the cost of the vehicle does not exceed rupees 10 lakh	10 per cent of the cost of vehicle
(ii) If the cost of the vehicle exceeds rupees 10 lakh	15 per cent of the cost of vehicle

Addition of new Schedules.

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>Rate of Tax</i>
(i) If the cost of the vehicle does not exceed rupees 10 lakh	8.5 per cent of the cost of vehicle
(ii) If the cost of the vehicle exceeds rupees 10 lakh	14.5 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.

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.

	<i>Rate of Tax</i>
At the time of registration	
(i) If the cost of the vehicle does not exceed rupees 10 lakh	10 per cent of the cost of vehicle
(ii) If the cost of the vehicle-exceeds rupees 10 lakh	15 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.

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>Quarterly tax Rs.</i>
(i) If the floor area of the vehicle is more than 6 square metre but not more than 8 square metre.	420.00 per square metre.
(ii) If the floor area of the vehicle is more than 8 square metre.	450.00 per square metre.

NINTH SCHEDULE

(See sections 3 and 6)

Contract carriages in respect of which temporary licence is issued—

	<i>Tax Rs.</i>
(a) Tourist motor cab—	
(i) If the temporary licence is for a period not exceeding 7 days	60.00 per entry

	Tax Rs.
(ii) If the temporary licence is for a period exceeding 7 days but not exceeding 30 days	180.00 per entry
(iii) If the temporary licence is for a period exceeding 30 days but not exceeding 90 days	450.00 per entry
(b) Tourist maxi cab—	
(i) If the temporary licence is for a period not exceeding 7 days	75.00 per seat per entry
(ii) If the temporary licence is for a period exceeding 7 days but not exceeding 30 days	160.00 per seat per entry
(iii) If the temporary licence is for a period exceeding 30 days but not exceeding 90 days	450.00 per seat per entry
(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	600.00 per seat or berth per entry
(ii) If the temporary licence is for a period exceeding 7 days but not exceeding 30 days	1500.00 per seat or berth per entry
(iii) If the temporary licence is for a period exceeding 30 days but not exceeding 90 days	3500.00 per seat or berth per entry.”.

(By order of the Governor)

G. JAYACHANDRAN,
*Secretary to Government,
Law Department.*

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 30th July 2019 and is hereby published for general information:—

ACT No. 32 OF 2019.

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 Seventieth Year of the Republic of India as follows:-

- | | | |
|--|--|---|
| 1. (1) This Act may be called the Tamil Nadu Motor Vehicles Taxation (Amendment) Act, 2019. | Short title and commencement. | |
| (2) It shall come into force at once. | | |
| Tamil Nadu Act 13 of 1974. | 2. In the First Schedule to the Tamil Nadu Motor Vehicles Taxation Act, 1974 (hereinafter referred to as the Principal Act), in class 2, after paragraph I-A, the following paragraph shall be inserted, namely:- | Amendment of First Schedule. |
| “I-B. (a) Omni Bus with berth for passengers to sleep while travelling. | 4,000.00 per single berth. | |
| (b) Omni Bus with berth for passengers to sleep while travelling and with seat. | 4,000.00 per single berth.
3,000.00 per single seat.”. | |
| 3. In the Ninth Schedule to the Principal Act, for item (c), the following item shall be substituted, namely:- | Amendment of Ninth Schedule. | |
| “(c) Omni bus with berth for passengers to sleep while travelling and omni bus with berth for passengers to sleep while travelling and with seat in respect of which permit is granted under sub-section (8) or (9) of section 88 of the Motor Vehicles Act, 1988--- | | |
| Central Act 59 of 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. | 800.00 per seat or
1000.00 per single berth
per entry.

2000.00 per seat or
2500.00 per single berth.
Per entry.

5000.00 per seat or
5500.00 per single berth
per entry.”. |

(By order of the Governor)

C. GOPI RAVIKUMAR,
Secretary to Government (FAC),
Law Department.



**TAMIL NADU
GOVERNMENT GAZETTE
EXTRAORDINARY** PUBLISHED BY AUTHORITY

No. 381]

CHENNAI, TUESDAY, NOVEMBER 7, 2023
Aippasi 21, Sobakiruthu, Thiruvalluvar Aandu-2054

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 06th November 2023 and is hereby published for general information:—

ACT No. 30 of 2023.

**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 Seventy-fourth Year of the Republic of India as follows:—

1. (1) This Act may be called the Tamil Nadu Motor Vehicles Taxation (Amendment) Act, 2023. Short title and commencement.

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

Tamil Nadu Act 13
of 1974.

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

(1) clause (1-A), shall be re-lettered as clause (1-AA), and before clause (1-AA) as so re-lettered, the following clause shall be inserted, namely:—

“(1-A) "cost of vehicle" means the total price paid at the time of purchase as ascertained from the authorised dealer or manufacturer as the case may be and in the case of vehicle imported from outside India, it means the total price as evidenced from the bill of entry for home consumption;”;

(2) for clause (5), the following clauses shall be inserted, namely:—

“(5) “Motor Vehicles Act” means the Motor Vehicles Act, 1988 (Central Act 59 of 1988);”;

(5-A) “prescribed” means prescribed by rules made under this Act;”.

Amendment of section 3.

3. In section 3 of the principal Act, in sub-section (1) and in the proviso to sub-section (2), after the expression “or in the Ninth Schedule”, the expression “or in the Tenth Schedule” shall be inserted.

Amendment of section 3-A.

4. In section 3-A of the principal Act, in sub-section (1), for the expression “motor vehicles suitable for use on road”, the expression “motor vehicles other than those operated, on battery and by liquified petroleum gas, compressed natural gas or liquified natural gas” shall be substituted.

Amendment of section 4.

5. In section 4 of the principal Act,—

(1) in sub-section (1-A),—

(a) for clause (a), the following clause 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 Fifth Schedule, in Part – I of the Seventh Schedule, in Part-I of the Eighth Schedule and in Part – I of the Tenth Schedule, at the time of its registration, a life time tax shall be paid at the rates specified therein, on a licence to be taken out for the life time of such vehicles;”;

(b) clause (aa) and clause (aaa) shall be omitted;

(c) for clause (b), the following clause shall be substituted, namely:—

“(b) in respect of the old motor vehicles specified in Part – II of the Second Schedule, in Part – II of the Third Schedule, in Part – II of the Fifth Schedule, in Part – II of the Seventh Schedule, in Part – II of the Eighth Schedule and in Part – II of the Tenth Schedule, a life time tax shall be paid at the rates specified therein on a licence to be taken out for the life time of such vehicles.”;

(d) in clause (c), for the expression “classes 6 and 7”, the expression “class 9” shall be substituted;

(e) after clause (c) and the Explanation thereunder, the following clause shall be added, namely:—

“(d) in respect of construction equipment vehicles specified in the First Schedule, the tax shall be paid either annually at the rates specified therein or for the life time of such vehicles at the rates specified in Part I and of such old vehicles in Part II of the Tenth Schedule, on a licence to be taken out for such vehicles for that year or for the life time, as the case may be.”;

(2) in sub-section (1-B) and in the proviso thereto, for the expression “class 5-A”, the expression “class 6” shall be substituted;

(3) in sub-section (4), for the expression “or in Part-I of the Eighth Schedule”, the expression “or in the Eighth Schedule or in the Tenth Schedule” shall be substituted.

6. In the principal Act, for the Schedules, the following Schedules shall be substituted, namely:—

Substitution of Schedules.

“FIRST SCHEDULE.
(See sections 3 and 6)

Classes of vehicles. (1)	Tax. (2)
1. Goods carriages.	Rs.
	Annual tax.
Goods carriages not exceeding 3000 Kgs. in weight laden.	3600
	Quarterly tax.
(a) Goods carriages exceeding 3000 Kgs. but not exceeding 5500 Kgs. in weight laden.	1425
(b) Goods carriages exceeding 5500 Kgs. but not exceeding 9000 Kgs. in weight laden.	2000
(c) Goods carriages exceeding 9000 Kgs. but not exceeding 12000 Kgs. in weight laden.	2400
(d) Goods carriages exceeding 12000 Kgs. but not exceeding 13000 Kgs. in weight laden.	2600
(e) Goods carriages exceeding 13000 Kgs. but not exceeding 15000 Kgs. in weight laden.	3100
(f) Goods carriages exceeding 15000 Kgs. in weight laden.	3100
	(Plus Rs.100 for every 250 Kgs. or part thereof in excess of 15000 Kgs. in weight laden.)
(g) Multi-axle goods carriages exceeding 15000 Kgs. in weight laden.	3100
	(Plus Rs.75 for every 250 Kgs. or part thereof in excess of 15000 Kgs. in weight laden).
(h) Trailers used for carrying goods other than those falling under classes 4,9,10 and 11.—	
(i) For each trailer not exceeding 3000 Kgs. in weight laden.	500
(ii) For each trailer exceeding 3000 Kgs. but not exceeding 5500 Kgs. in weight laden.	600
(iii) For each trailer exceeding 5500 Kgs. but not exceeding 9000 Kgs. in weight laden.	1000
(iv) For each trailer exceeding 9000 Kgs. but not exceeding 12000 Kgs. in weight laden.	1200

(v) For each trailer exceeding 12000 Kgs. but not exceeding 13000 Kgs. in weight laden.	1500
(vi) For each trailer exceeding 13000 Kgs. but not exceeding 15000 Kgs. in weight laden.	1800
(vii) For each trailer exceeding 15000 Kgs. in weight laden.	1800 (Plus Rs.75 for every 250 Kgs. or part thereof in excess of 15000 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 ply solely as contract carriages, whether classified as "Tourist Vehicle" or not, and is permitted to carry,—	
(a) not more than thirty-five persons (other than the driver), for every square meter of floor area of the vehicle;	4,900
(b) more than thirty-five persons (other than the driver), for every person (other than the driver)	3,000
II. (a) Omni Bus with sleeper berth	4,000 per single berth.
(b) Omni Bus with both seat and sleeper berth	4,000 per single berth. 3,000 per single seat.
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 Chennai Metropolitan Area — For every passenger (other than the driver and the conductor) which the vehicle is permitted to carry.	100 + surcharge 25 per cent.
(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.	400 + surcharge 10 per cent.
(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".	450 + surcharge 25 per cent.

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| (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). | 450 +
surcharge
25 per cent. |
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Explanation.— 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.

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| 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 2500 kgs. unladen. | 165 |
| (b) Weighing more than 2500 kgs. unladen. | 240 |
| 4. Fire engines, fire tenders and road water sprinklers,— | |
| (a) Not exceeding 1000 Kgs. in weight laden. | 45 |
| (b) Exceeding 1000 Kgs. but not exceeding 1500 Kgs. in weight laden. | 60 |
| (c) Exceeding 1500 Kgs. but not exceeding 2000 Kgs. in weight laden. | 75 |
| (d) Exceeding 2000 Kgs. but not exceeding 3000 Kgs. in weight laden. | 90 |
| (e) Exceeding 3000 Kgs. but not exceeding 4000 Kgs. in weight laden. | 105 |
| (f) Exceeding 4000 Kgs. but not exceeding 5500 Kgs. in weight laden. | 120 |
| (g) Exceeding 5500 Kgs. but not exceeding 7500 Kgs. in weight laden. | 150 |
| (h) Exceeding 7500 Kgs. but not exceeding 9000 Kgs. in weight laden. | 180 |
| (i) Exceeding 9000 Kgs. in weight laden. | 200 |
| (j) Additional tax payable in respect of such vehicles used for drawing trailers including fire engines trailers pumps— | |
| (i) For each trailer not exceeding 1000 Kgs. in weight laden: | 30 |
| (ii) For each trailer exceeding 1000 Kgs. but not exceeding 2000 Kgs. in weight laden. | 45 |
| (iii) For each trailer exceeding 2000 Kgs. in weight laden: | 75 |
| 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— | Annual Tax.
(Rs.) |
| (a) Bi-cycles exceeding 50 cc but not exceeding 75 cc with or without drawing a trailer or side car. | 135 |
| (b) Bi-cycles exceeding 75 cc but not exceeding 170 cc with or without drawing a trailer or side car. | 200 |
| (c) Bi-cycles exceeding 170 cc with or without drawing a trailer or side car and tricycles. | 240 |

6. 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—	Five year Tax.		
	(Rs.)		
(a) more than three persons but not more than four persons including the driver.	1400		
(b) more than four persons but not more than six persons including the driver (ordinary motor cab-meter taxi and Share auto rickshaw).	6000		
7. Vehicles or trailers fitted with equipments like rigs or generators or compressors irrespective of the laden weight.	Annual Tax.		
	(Rs.)		
	5000		
8. Construction equipment vehicle.	15000		
9. Motor vehicles other than those liable to tax under the foregoing provisions of this Schedule,—	Imported vehicles	Indian-made vehicles owned by	
		Individual	Others
		Annual Tax.	
	(Rs.)	(Rs.)	(Rs.)
(a) weighing not more than 700 Kgs. unladen.	2000	700	1400
(b) weighing more than 700 Kgs. but not more than 1500 Kgs. unladen.	2600	900	1800
(c) weighing more than 1500 Kgs. but not more than 2000 Kgs. unladen.	3000	1100	2200
(d) weighing more than 2000 Kgs. but not more than 3000 Kgs. unladen.	3200	1300	2600
(e) weighing more than 3000 Kgs. unladen in respect of which private transport vehicle permit is not required under the Motor Vehicles Act.	3700	1400	2800

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

10. Motor vehicles, other than those liable to tax under the foregoing provisions of this Schedule, weighing more than 3000 Kgs. unladen and covered by private transport vehicle permit and those in respect of which private service vehicle permit is required under the Motor Vehicles Act,—	Quarterly tax.
	(Rs.)
(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.	75

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| (ii) to transport students and staff of colleges – For every person (other than the driver) which the vehicle is permitted to carry. | 125 |
| (b) in other cases — For every person (other than the driver) which the vehicle is permitted to carry,— | |
| (i) Air-conditioned. | 900 |
| (ii) Non air-conditioned. | 600 |

Provided that the educational institution buses and other vehicles granted temporary permit for the purposes referred to in item (a), (b) or (c) of sub-section (1) of section 87 of the Motor Vehicles Act, 1988, (Central Act 59 of 1988), 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. | Rs.45/- per seat for seven days or part thereof. |
| (ii) Other vehicles when used for transport of staff of the institution concerned. | Rs.100/- per seat for seven days or part thereof. |
| (iii) Educational institution buses and other vehicles used for other purposes other than those specified in clauses (i) and (ii) above. | Rs.45/- per seat per day. |

11. Additional tax payable in respect of vehicles referred to in classes 9 and 10 used for drawing trailers.

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|---|----|
| (i) For each trailer not exceeding 1 tonne in weight unladen. | 30 |
| (ii) For each trailer exceeding 1 tonne in weight unladen. | 45 |

Provided that two or more vehicles shall not be chargeable under class 9 or class 10 in respect of the same trailer.

12. 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.
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| | Rs. 20 per person per day. |
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SECOND SCHEDULE.*[See section 4 (1-A)(bb)]***Part – I****New Motor Cycle.**

At the time of registration.

Total cost of the vehicle.—

Rate of life tax.*(per cent. of the cost of the vehicle)*

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|-----------------------------------|--------------|
| (i) Not-exceeding rupees one lakh | 10 per cent. |
| (ii) Exceeding rupees one lakh | 12 per cent. |

Part – II**Old Motor Cycle.**

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

Rate of life tax.*(per cent. of the cost of the vehicle)*

Cost of the vehicle.

	Not exceeding one lakh.	Exceeding one lakh.
1. Not more than one year.	8.25 per cent.	10.25 per cent.
2. More than one year but not more than two years.	8.00 per cent.	10.00 per cent.
3. More than two years but not more than three years.	7.75 per cent.	9.75 per cent.
4. More than three years but not more than four years.	7.50 per cent.	9.50 per cent.
5. More than four years but not more than five years.	7.25 per cent.	9.25 per cent.
6. More than five years but not more than six years.	7.00 per cent.	9.00 per cent.
7. More than six years but not more than seven years.	6.75 per cent.	8.75 per cent.
8. More than seven years but not more than eight years.	6.50 per cent.	8.50 per cent.
9. More than eight years but not more than nine years.	6.25 per cent.	8.25 per cent.
10. More than nine years but not more than ten years.	6.00 per cent.	8.00 per cent.
11. More than ten years but not more than eleven years.	5.75 per cent.	7.75 per cent.
12. More than eleven years.	5.50 per cent.	7.50 per cent.

THIRD SCHEDULE

[See section 4 (1-A)]

Part – I**New Motor Vehicles.**

At the time of registration.

Total cost of the vehicle.—	Rate of life tax. (per cent. of the cost of the vehicle)
(i) Not exceeding rupees 5 lakhs	- 12 per cent.
(ii) Exceeding rupees 5 lakhs but not exceeding 10 lakhs	- 13 per cent.
(iii) Exceeding rupees 10 lakhs but not exceeding 20 lakhs	- 18 per cent.
(iv) Exceeding rupees 20 lakhs	- 20 per cent.

Part – II**Old Motor Vehicles.**

At the time of assigning new registration mark under section 47 of the Motor Vehicles Act or old motor vehicles plying and registered in this State, and if it's age from the month of such registration is,—	Rate of life tax. (per cent of the cost of the vehicle)			
	Not exceeding 5 lakhs.	Exceeding 5 lakhs but not exceeding 10 lakhs.	Exceeding 10 lakhs but not exceeding 20 lakhs.	Exceeding 20 lakhs.
1. Not more than one year.	10.75 <i>per cent.</i>	11.75 <i>per cent.</i>	16.75 <i>per cent.</i>	18.75 <i>per cent.</i>
2. More than one year but not more than two years.	10.50 <i>per cent.</i>	11.50 <i>per cent.</i>	16.50 <i>per cent.</i>	18.50 <i>per cent.</i>
3. More than two years but not more than three years.	10.25 <i>per cent.</i>	11.25 <i>per cent.</i>	16.25 <i>per cent.</i>	18.25 <i>per cent.</i>
4. More than three years but not more than four years.	10.00 <i>per cent.</i>	11.00 <i>per cent.</i>	16.00 <i>per cent.</i>	18.00 <i>per cent.</i>
5. More than four years but not more than five years.	9.75 <i>per cent.</i>	10.75 <i>per cent.</i>	15.75 <i>per cent.</i>	17.75 <i>per cent.</i>
6. More than five years but not more than six years.	9.50 <i>per cent.</i>	10.50 <i>per cent.</i>	15.50 <i>per cent.</i>	17.50 <i>per cent.</i>
7. More than six years but not more than seven years.	9.25 <i>per cent.</i>	10.25 <i>per cent.</i>	15.25 <i>per cent.</i>	17.25 <i>per cent.</i>

8.	More than seven years but not more than eight years.	9.00 <i>per cent.</i>	10.00 <i>per cent.</i>	15.00 <i>per cent.</i>	17.00 <i>per cent.</i>
9.	More than eight years but not more than nine years.	8.75 <i>per cent.</i>	9.75 <i>per cent.</i>	14.75 <i>per cent.</i>	16.75 <i>per cent.</i>
10.	More than nine years but not more than ten years.	8.50 <i>per cent.</i>	9.50 <i>per cent.</i>	14.50 <i>per cent.</i>	16.50 <i>per cent.</i>
11.	More than ten years but not more than eleven years.	8.25 <i>per cent.</i>	9.25 <i>per cent.</i>	14.25 <i>per cent.</i>	16.25 <i>per cent.</i>
12.	More than eleven years.	8.00 <i>per cent.</i>	9.00 <i>per cent.</i>	14.00 <i>per cent.</i>	16.00 <i>per cent.</i>

FOURTH SCHEDULE.

(See section 3-A)

GREEN TAX.

Class of Motor Vehicles. (1)	Tax. (2) Rs.
1. Motor Vehicle other than a transport vehicle which has completed 15 years from the date of its registration—	
(i) Motor Cycle.	750 (for five years)
(ii) Other Motor Vehicles.	1500 (for five years)
2. (i) Transport Vehicle other than Auto Rickshaw which has completed 7 years from the date of its registration.	750 (per annum)
(ii) Auto Rickshaw	250 (per annum)

FIFTH SCHEDULE.

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

Goods carriages not exceeding 3000 kgs. in weight laden.

Part –I

New Motor Vehicles

	Rate of life tax. (per cent of the cost of the vehicle)
At the time of registration.	8 per cent of the 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 or old motor vehicles plying and registered in this State, and if it's age from the month of such registration is,—	Rate of life tax. (per cent. of the cost of the vehicle)
1. Not more than one year.	<i>6.75 per cent.</i>
2. More than one year but not more than two years.	<i>6.50 per cent.</i>
3. More than two years but not more than three years.	<i>6.25 per cent.</i>
4. More than three years but not more than four years.	<i>6.00 per cent.</i>
5. More than four years but not more than five years.	<i>5.75 per cent.</i>
6. More than five years but not more than six years.	<i>5.50 per cent.</i>
7. More than six years but not more than seven years.	<i>5.25 per cent.</i>
8. More than seven years but not more than eight years.	<i>5.00 per cent.</i>
9. More than eight years but not more than nine years.	<i>4.75 per cent.</i>
10. More than nine years but not more than ten years.	<i>4.50 per cent.</i>
11. More than ten years.	<i>4.25 per cent.</i>

SIXTH SCHEDULE.

[See section 3-B]

ROAD SAFETY TAX.

New Motor Vehicles.

<i>Class of motor vehicles.</i>	<i>Tax.</i>
(1)	(2) (Rs.)
1. Motor Cycles.	375
2. Light Motor Vehicles.	2250
3. Other Motor Vehicles.	3000

SEVENTH SCHEDULE.*[See sections 3 and 4(1-A)(a)]***Part - I**

At the time of registration.

New Tourist Motor Cab which is permitted to carry more than four persons but not more than seven persons including the driver.	Rate of life tax. (per cent. of the cost of the vehicle)
Total cost of the vehicle.—	
(i) Not exceeding rupees 5 lakhs.	<i>12 per cent.</i>
(ii) Exceeding rupees 5 lakhs but not exceeding 10 lakhs.	<i>13 per cent.</i>
(iii) Exceeding rupees 10 lakhs but not exceeding 20 lakhs.	<i>18 per cent.</i>
(iv) Exceeding rupees 20 lakhs.	<i>20 per cent.</i>

Part-II.

Old Tourist Motor Cab, which is already registered and is permitted to carry more than four persons but not more than seven persons including the driver.

Total cost of the vehicle.-	Rate of tax. (per cent. of the cost of the vehicle)
(i) Not exceeding rupees 5 lakhs	<i>10.5 per cent</i>
(ii) Exceeding rupees 5 lakhs but not exceeding 10 lakhs.	<i>11.5 per cent.</i>
(iii) Exceeding rupees 10 lakhs but not exceeding 20 lakhs.	<i>16.5 per cent</i>
(iv) Exceeding rupees 20 lakhs.	<i>18.5 per cent</i>

EIGHTH SCHEDULE.*[See sections 3 and 4(1-A)(a)]***Part-I**

At the time of registration.

New Tourist Maxi – cab, which is permitted to carry more than seven persons but not more than thirteen persons including the driver.

	Rate of life tax (per cent. of the cost of the vehicle).
Total cost of the vehicle.—	
(i) Not exceeding rupees 5 lakhs.	12 per cent.
(ii) Exceeding rupees 5 lakhs but not exceeding rupees 10 lakhs.	13 per cent.
(iii) Exceeding rupees 10 lakhs but not exceeding rupees 20 lakhs.	18 per cent.
(iv) Exceeding rupees 20 lakhs.	20 per cent.

Part-II

Old Tourist Maxi-Cab at the time of assigning new registration mark under section 47 of the Motor Vehicles Act or Old Tourist Maxi-Cab plying and registered in this State, and if it's age from the month of such registration is,—

Rate of life tax
(per cent. of
the cost of the
vehicle).

		Cost of the Vehicle			
		<i>Not exceeding 5 lakhs.</i>	<i>Exceeding 5 lakhs but not exceeding 10 lakhs.</i>	<i>Exceeding 10 lakhs not exceeding 20 lakhs.</i>	<i>Exceeding 20 Lakhs.</i>
1.	Not more than one year.	10.75 per cent.	11.75 per cent.	16.75 per cent.	18.75 per cent.
2.	More than one year but not more than two years.	10.50 per cent.	11.50 per cent.	16.50 per cent.	18.50 per cent.
3.	More than two years but not more than three years.	10.25 per cent.	11.25 per cent.	16.25 per cent.	18.25 per cent.
4.	More than three years but not more than four years.	10.00 per cent.	11.00 per cent.	16.00 per cent.	18.00 per cent.
5.	More than four years but not more than five years.	9.75 per cent.	10.75 per cent.	15.75 per cent.	17.75 per cent.
6.	More than five years but not more than six years.	9.50 per cent.	10.50 per cent.	15.50 per cent.	17.50 per cent.

		Cost of the Vehicle			
		<i>Not exceeding 5 lakhs.</i>	<i>Exceeding 5 lakhs but not exceeding 10 lakhs.</i>	<i>Exceeding 10 lakhs not exceeding 20 lakhs.</i>	<i>Exceeding 20 Lakhs.</i>
7.	More than six years but not more than seven years.	9.25 per cent.	10.25 per cent.	15.25 per cent.	17.25 per cent.
8.	More than seven years but not more than eight years.	9.00 per cent.	10.00 per cent.	15.00 per cent.	17.00 per cent.
9.	More than eight years but not more than nine years.	8.75 per cent.	9.75 per cent.	14.75 per cent.	16.75 per cent.
10.	More than nine years but not more than ten years.	8.50 per cent.	9.50 per cent.	14.50 per cent.	16.50 per cent.
11.	More than ten years but not more than eleven years.	8.25 per cent.	9.25 per cent.	14.25 per cent.	16.25 per cent.
12.	More than eleven years.	8.00 per cent.	9.00 per cent.	14.00 per cent.	16.00 per cent.

NINTH SCHEDULE.*(See sections 3 and 6)***Contract carriages in respect of which temporary licence is issued,—**

(a) Tourist motor cab—	Tax (Rs.)
(i) If the temporary licence is for a period not exceeding 7 days.	90.00 for one round trip.
(ii) If the temporary licence is for a period exceeding 7 days but not exceeding 30 days .	270.00 for one round trip.
(iii) If the temporary licence is for a period exceeding 30 days but not exceeding 90 days.	675.00 for one round trip.
(b) Tourist maxi cab—	
(i) If the temporary licence is for a period not exceeding 7 days.	110.00 per seat for one round trip.

(ii) If the temporary licence is for a period exceeding 7 days but not exceeding 30 days.	240.00 per seat for one round trip.
(iii) If the temporary licence is for a period exceeding 30 days but not exceeding 90 days.	675.00 per seat for one round trip.
(c) Omni Bus including sleeper coach and sleeper coach with seat in respect of which permit is granted under sub-sections (8) or (9) of section 88 of the Motor Vehicles Act, —	
(i) If the temporary licence is for a period not exceeding 7 days.	<i>800.00 per seat</i> for one round trip or <i>1000.00 per berth</i> for one round trip.
(ii) If the temporary licence is for a period exceeding 7 days but not exceeding 30 days.	<i>2000.00 per seat</i> for one round trip or <i>2500.00 per berth</i> for one round trip.
(iii) If the temporary licence is for a period exceeding 30 days but not exceeding 90 days.	<i>5000.00 per seat</i> for one round trip or <i>5500.00 per berth</i> for one round trip.

TENTH SCHEDULE.

(See sections 2(1) and 4(1) (d))

Construction Equipment Vehicles.

Part-I

New Motor Vehicles.

At the time of registration.

Rate of life tax
(per cent of the
cost of the vehicle).
8 per cent.

Part-II

Old Motor Vehicles.

At the time of assigning new registration mark under section 47 of the Motor Vehicles Act or old motor vehicles plying and registered in this State, and if it's age from the month of such registration is,—	Rate of life tax. (per cent of the cost of the vehicle)
1. Not more than one year.	7.75 per cent.
2. More than one year but not more than two years.	7.50 per cent.
3. More than two years but not more than three years.	7.25 per cent.

4.	More than three years but not more than four years.	7.00 per cent.
5.	More than four years but not more than five years.	6.75 per cent.
6.	More than five years but not more than six years.	6.50 per cent.
7.	More than six years but not more than seven years.	6.25 per cent.
8.	More than seven years but not more than eight years.	6.00 per cent.
9.	More than eight years but not more than nine years.	5.75 per cent.
10.	More than nine years but not more than ten years.	5.50 per cent.
11.	More than ten years but not more than eleven years.	5.25 per cent.
12.	More than eleven years.	5.00 per cent.

(By order of the Governor)

P. SUMATHI,
*Secretary to Government (FAC),
Law Department.*