

THE PUDUCHERRY MOTOR VEHICLES TAXATION
(AMENDMENT) BILL, 2025

(Bill No. 3 of 2025)

A

BILL

**further to amend the Puducherry Motor Vehicles
Taxation Act, 1967.**

BE it enacted by the Legislative Assembly of
Puducherry in the Seventy-sixth year of the Republic
of India as follows :

1. (1) This Act may be called the Puducherry Motor Vehicles Taxation (Amendment) Act, 2025. Short title and
commencement.

(2) It shall come into force on and from the
1st day of January, 2025.

2. In section 6A of the Puducherry Motor Vehicles Taxation Act, 1967, for the existing words "thirty days", the words "forty five days" shall be substituted. Amendment of
section 6A.

STATEMENT OF OBJECTS AND REASONS

Presently, the due date for payment of the Motor Vehicles Tax for motor vehicles registered in the Union territory of Puducherry is either before 7 days or within 30 days from the date of commencement of the every Quarter or Half-year or Year as the case may be, as per the section 6A of the Puducherry Motor Vehicles Taxation Act, 1967. The registered owner or the person having possession of the vehicle shall pay tax with the applicable penalty beyond 30 days. It is now decided to extend the existing grace period of 30 days for the payment of tax without penalty to 45 days from the commencement of respective Quarter or Half-year or Year as the case may be, by amending the said section of the Act.

2. For the above purpose, it is decided to introduce a Bill titled as "The Puducherry Motor Vehicles Taxation (Amendment) Bill, 2025".

3. The bill seeks to achieve the above object.

Puducherry, }
12th February, 2025. }

N. RANGASAMY,
Chief Minister-cum-
Transport Minister.

FINANCIAL MEMORANDUM

The proposed Amendment in the section 6A of the Puducherry Motor Vehicles Taxation Act, 1967, providing for extension of grace period from 30 days to 45 days for the payment of the Motor Vehicles Tax without penalty in respect of motor vehicles registered in the Union territory of Puducherry is not expected to result in appreciable quantum of revenue loss to the Government. Further, the provisions of Bill do not involve any other expenditure.

J. DAYALANE,
Secretary to Government,
Legislative Assembly Secretariat.