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48.	Motor Vehicles taxation Revision of Motor Vehicles tax for certain class of vehicles w.e.f. 1.12.2001 - remission of penalty ordered in GO's No.622, Home (Tr.I) dept. dt.21.7.2003 - amendment issued.	G.O. ID.No.836 Home (Tr.I) dept dt.28.7.2004.	

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49.	National Permit Composite Fees	Govt of India Ir.No. RD/16031/6/2010-T Dt.28.03.2012	
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50.	மோட்டார் வாகனம் அனுமதியில்லா சரக்கு வாகனங்கள் உரிய கால அவகாசத்திற்கு பின்பு வரி செலுத்தப்படும் வாகனங்களுக்கு அபராத வரி வசூல் தொடர்பாக.	TC's letter No.18673/A5/09, Dt.24.2.2010.	
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NIL ASSESSMENT

51.	அரசு பேருந்துகள் ஓடாத காலத்திற்கு வரி இல்லை என்று தீர்வு செய்யப்படாமல் பிற்பட்ட காலத்திற்கு வரி ஏற்க கூடாது	T.C, Chennai circular No.38/96	
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NON PAYMENT OF BILATERAL TAX - PROCEDURE TO BE FOLLOWED

52.	Nonpayment of Bilateral tax - procedure to be followed	T.C, Chennai circular No.15/95	
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OMNI BUS OTHER STATE

53.	Motor Vehicles - Taxation Notification issued in G.O.Ms.No.602, Home, Dt. 18.3.81 - superceded - Revised - Notification issued.	G.O.Ms.No.894 dt. 29.5.1991	
54.	Motor vehicle - Taxation - collection of propionate tax for issue of Temporary Permit in respect Tourist Vehicles of Other States entering this State - Orders issued.	G.O.Ms.No.1122 dt. 10.7.92	
55.	Motor Vehicles - Omni buses - other State Omni Buses - Collection of tax reg.	Lr.No.0556/A4/2010 Dt. 22.2.2010	
56.	Collection of other State Omni Bus Tax	T.C, Chennai circular No.21/92	
57.	Clarification regarding the collection of tax in respect of other State All India tourist Omni buses plying in Tamil Nadu covered by permit issued under 88(9) of MVA 1988	T.C, Chennai circular No.39/2004	
58.	Collection of tax for other State Omni Buses	T.C, Chennai circular No. 32/2010 & 60/2011	
59.	Other State Omni buses	T.C.Lr.No.A3/64992/2014 dt: 19.12.2014	

ONE MONTH/ TWO MONTHS TAX PERMISSION

60.	Motor Vehicles- Taxation - Payment of proportionate tax in respect of existing vehicles at the time of replacement	G.O.No.1255 Home (Tr.I) dt. 16.09.1999	
61.	Taxation - Suggestion of the Regional Transport Officer, Cuddalore - Acceptance of tax for first month and second month - payment date - certain clarification - sought for - regarding	T.C, Chennai Circular No.19/2002	
62.	Taxation - Acceptance of Tax for first month or first and second month payment date - Revised instructions issued - Regarding.	T.C, Chennai circular No.37/2002	

PENALTY AND FINE (15B)

63.	Penalty provision for failure to pay tax.(Transport and Non Transport Vehicles)	GO. No.1717 Home(Tr.) Dept. dt.30.11.93.	
64.	Compounding fee for late payment of tax.	T.C, Chennai circulars No.40/94	

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65.	Belated payment of tax collection of fine under section 15(b) of TNMVT Act 1974 D1/4660/96; t:06.02.1996	T.C, Chennai circular No.09/96	
66.	Penalty of late payment of Tax Table 1 to be considered after expiry of 45 days 78429/D1/94 Dt:8.2.96	T.C, Chennai circular No.10/96	

PSV - CENTRAL/ STATE GOVERNMENT UNDERTAKING VEHICLES USED FOR PUBLIC PURPOSES - TO BE REGISTERED AS TRANSPORT VEHICLES

67.	PSV - Clarification of Motor Vehicles belongs to central/state government undertakings are used for public purpose to be registered as Transport Vehicles.	LetterNo.11028/RT/2002/MoRTH	
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68.	Motor Vehicles - Taxation - Tamilnadu Motor Vehicles Taxation Act 1974 (Tamil Nadu Act 13 of 1974) levy of surcharge on tax. Allowing of rebate in respect of tax applicability to surcharge clarification - Reg.	Lr.No.435 Home Tr.I Dept. Dt. 10.4.2008	
69.	Motor Vehicles - Deputy Transport Commissioner, Trichy - Collection of tax in respect of Idle vehicle - 4% & 6% tax rebate not applicable - certain information sent - Reg	DTC, Trichy Lr.No.2009/A3/2008 dt.25.7.2008	

REDUCTION OF TAX FOR STU'S

70.	Reduction of tax in MDU, Ooty, Chennai STUs SC-	T.C, Chennai circular No.16/03	
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REFUND

71.	Refund of tax-Month means 30 days instruction issued 54467/D1/94 Dt.30.07.96	T.C, Chennai circular No.65/96	
72.	Refund of fees and tax through online payment	T.C, Chennai circular No.13/13	
73.	Appeal against the direction of the licencing officer under section 15A shall be entertained unless it is accompanied by satisfactory proof of the payment of 50% of the Tax as so directed to be paid by the licencing officer	L.A.BILL NO.29 OF 2009	

REVENUE RECOVERY ACT

74.	Motor Vehicles - Taxation - Tamilnadu Motor Vehicles Taxation Act 1974 Licensing Officer shall have the powers of a collection under the Tamil Nadu Revenue Recovery Act 1864 Act No.29 of 2008 w.e.f. 19.6.2008 - Reg	D.O.Lr.No.81116/A5/2008 dt.24.6.2008	
75.	Arrears of tax collection under RR act Maintenance of Special registers J1/82439/96 Dt.15.10.96	T.C, Chennai circular No.88/96	

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ROAD SAFETY TAX			
76.	Motor Vehicles - Levy of "Road Safety Tax" for newly registered vehicles - Act 30/2009 - Head of Account - Communicated - Reg	Lr.no.19177/A5/2008 Dt.30.7.2009	
77.	Police - Tiruvallur District - Collecting Road Safety Tax - Certain clarification - Road Safety Tax exemption - Requested - Reg.	Lr.No.53874/A4/2009 Dt. 10.11.2009	
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78.	Motor Vehicles - Transport Department collection of service charges for the service provided by the Transport Department in relation to the collection of Motor Vehicle Tax under TNMVT Act 1974 and Rules made there under.	GO.Ms.No.1751 Home (Tr.I) Dept. Dt.06.12.2007.	
SHARE AUTORICKSHAW TAX			
79.	Share Autos	1. G.O.Ms.No.277 Home Tr.VI Dept dt. 22.3.2001 2. 2.G.O.RT.No.1492 & 1493 Home Tr.VI Dept. dt.30.10.1998 3. T.C.Lr.No.99243/C3/1999 dt.18.5.2001	
SPARE BUS COLLECTION OF TAX - CLARIFICATION			
80.	Collection of tax - reserve stage carriage or spare bus clarification	T.C, Chennai circular No.5/2004	
81.	Spare buses	1. 1 st Schedule - Class II - Part-III 2. G.O.No.507, Home (Tr.I) Dept. Dt.30.4.1998.	
STAGE CARRIAGE			
82.	Stage Carriages plying exclusively within the limits of Madurai city, The Niligiris District and in Ramanathapuram District for every passenger (other than the driver and conductor)	G.O.M.S.No.395, Home (Tr.I) dt.9.5.2003.	
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83.	Motor Vehicles - Forest Dept - New Vehicles Registration (Bolero Jeep & Swaraj Mazda Van) allotted to the Division of Forest Extension Wing - Allotment of "G" Series with tax Exemption requested - Reg.	Lr.No.40033/E1/2012 Dt.13.12.2012	
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84.	Motor Vehicles - Taxation Payment of tax - extension of time - order of High Court of Madras W.P.No.17848/94 dt.20.10.1974, 17547/1994 dt. 07.10.1994 & 17959/1994 dt. 19.10.1994 - Applicability - Observation of the Government - Communicated	TC'S LETTER NO. 78429/T1/1994 Dt.11.11.1995.	

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85.	Motor Vehicles - Taxation - Tamilnadu Motor Vehicles Taxation Rules, 1974 - Amendment to rule 7 - Issued	G.O.Ms.No.1321 Home Tr.I Dept Dated:29.9.1999	
86.	Grace time for Payment of tax - Interpretation Rule 7(1)	T.C, Chennai circular No.41/91	
87.	Monthly payment of tax for STU-s if 5 th day falls on Saturday the draft may be drawn on 7 th (Monday) and paid 89933/D1/94. Dt 27.5.96	T.C, Chennai circular No.42/96	
88.	Taxation - last date for remittance of tax two days grace period allowed - certain instructions issued - Regarding.	T.C, Chennai circular No.6/2002	

TEMPORARY REGISTRATION TAX

89.	Temporary Registration Tax	1. T.C.Lr.No.D1/3128/200 5 dt: 22.07.2005 2. G.O.Ms.No.969 Home(Tr.I) Dept. 16.10.2002	
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WRITE OFF PROPOSALS

90.	Write off proposals	T.C, Chennai circulars No.10/88	
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1% TAX

91.	1% of the MV tax to be collected along with the tax in the name of Secretary, Tamil Nadu Manual Workers Social Security and Welfare Board	T.C, Chennai circular No.118/99	
92.	1% of tax collected - Instructions for remittance	T.C, Chennai circular No.124/99	
93.	STUs to pay 1% tax while paying quarterly tax	T.C, Chennai circular No.14/03	
94.	Payment of 1% tax by STUs by every month	T.C, Chennai circular No.33/03	
95.	Green tax - 1% to be collected	T.C, Chennai circular No.43/03	

TAXATION

*Under the Constitution of India, the subject Motor Vehicles is included in the Concurrent List. The power to levy Tax on Motor Vehicles vests with the State Government. So far as the State of Tamil Nadu is concerned prior to 01.04.1974, there were two Acts namely: 1. Madras Motor Vehicles Taxation Act - 1931 and 2. Motor Vehicles (Taxation on Passengers and Goods) Act - 1952. Combining both Acts, a new legislation was brought into force with effect from 01.04.1974 to levy Tax on Motor Vehicles. This Act is called as **"Tamil Nadu Motor Vehicles Taxation Act, 1974"** (T.N. Act 13 of 1974).*

This Act provides for Levy of Tax, Methodology of Collection of Tax, Refund of Tax, Reduction, Modification and Exemption of Tax, etc.,

T.N.M.V.T.ACT 1974

FIRST SCHEDULE

1a. Goods Carriages

1 (b), Trailers used for carrying goods other than those falling under clauses 4,7,8 and 9

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

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 equipments used for haulage only)

4. Fire Engines, Fire tenders and Road water sprinklers:-

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

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

6. Invalid Carriages

6.B Rigs or Generators or Compressors

6. C construction equipment vehicles.

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

8. Motor Vehicles, other than those liable to tax under the foregoing provisions of this schedule weighing more than 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 1988 (Central Act 59 of 1988)

9. Additional tax payable in respect of vehicles referred to in classes 7 and 8 used for drawing trailers

10.Tax for Reserve stage carriage or spare bus operated as contract carriage on special occasions under special permit

SECOND SCHEDULE

LIFE TIME TAX – TWO WHEELERS

THIRD SCHEDULE

PART-1 New Motor Vehicles

PART-II Old Motor Vehicles

FOURTH SCHEDULE

GREEN TAX

FIFTH SCHEDULE

TAX FOR GOODS CARRIAGES NOT EXCEEDING 3000KGS IN WEIGHT LADEN

SIXTH SCHEDULE

ROAD SAFETY TAX

SEVENTH SCHEDULE

TAX FOR TOURIST MOTOR CAB (NEW /OLD)

EIGHTH SCHEDULE

**TAX FOR (NEW/OLD) TOURIST MAXI CAB WITH FLOOR AREA MORE THAN 6
SQUARE METRE**

NINTH SCHEDULE

**TAX FOR CONTRACT CARRIAGES IN RESPECT OF WHICH TEMPORARY LICENSE
IS ISSUED**

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 (ACT NO.25/1989)	40.00 (w.e.f. 1.4.1989)
b.	Omitted	
c.	Omitted	
d.	Omitted	
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 (ACT NO. 13/2012 W.E.F. 01.04.2012)	(w.e.f 01.04.2012) Rs.275/seat/qtr.

II.	Vehicles permitted to ply solely as contract Carriages whether classified as " Tourist Vehicle" or not, which the vehicle is permitted to carry w.e.f. 01.10.2009 ACT 33 of 2009	
(i)	not more than thirty-five persons (Other than the driver) for every square meter of floor area of the vehicle	Quarterly Rs.4900/-
(ii)	more than thirty-five persons (Other than the driver) for every person (Other than the driver)	Quarterly Rs.3000/-

G.O.Ms.No.282 Home (Tr.I) Department Dated 28.3.2003

III.	Vehicles permitted to ply as stage carriages and to carry more than six persons (other than the driver and the conductor) w.e.f 1.4.2003	
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	<u>PER SEAT</u> Quarterly Rs.80/- (+) Rs.20/-
b.	Plying exclusively within the limits of the city of Madurai or 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	Quarterly Rs.325/- (+) 10%
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 (ii) "Express Service".	Quarterly 400/- (+) 25%

Rates of Tax

FIRST SCHEDULE

G.O.Ms.No.1184 Home (Tr.I) Department Dated 30.11.2001

1 (a)	Goods Carriages	Quarterly Tax (in Rupees) w.e.f 1.12.2001
a.	Goods Carriages not exceeding 3000 Kgs in weight laden	600
b.	Goods Carriages exceeding 3000 Kgs but not exceeding 5500 Kgs in weight laden	950
c.	Goods Carriages exceeding 5500 Kgs but not exceeding 9000 Kgs in weight laden	1500
D	Goods Carriages exceeding 9000 Kgs but not exceeding 12000 Kgs in weight laden	1900
e.	Goods Carriages exceeding 12000 Kgs but not exceeding 13000 Kgs in weight laden	2100
f.	Goods Carriages exceeding 13000 Kgs but not exceeding 15000 Kgs in weight laden	2500
g.	Goods Carriages exceeding 15000 Kgs in weight laden	2500 Plus Rs.75/- per every 250 kgs and part thereof

Multi axle goods carriages

(Rs.2300 /-(plus Rs. 50/- per every 200 kgs and part thereof in excess of 15000 kgs in weight laden)w.e.f 01.04.2003

(G.O Ms.No. 286 Home (Trpt-I)Department, dt; 28.03.2003)

1 (b). Trailers used for carrying goods other than those falling under clauses 4,7,8 and 9

(ACT NO.25/1989 W.E.F. 01.04.1989)

i)	For each trailer not exceeding 3000 kgs in weight laden	Rs.340/-
ii)	For each trailer exceeding 3000 kgs but not exceeding 5500 kgs in weight laden	Rs.400/-
iii)	For each trailer exceeding 5500 kgs but not exceeding 9000 kgs in weight laden	Rs.700/-
iv)	For each trailer exceeding 9000 kgs but not exceeding 12000 kgs in weight laden	Rs.810/-
v)	For each trailer exceeding 12000 kgs but not exceeding 13000 kgs in weight laden	Rs.1010/-
vi)	For each trailer exceeding 13000 kgs but not exceeding 15000 kgs in weight laden	Rs.1220/-
vii)	For each trailer exceeding 15000 kgs in weight laden	Rs.1220/-

(Plus Rs.50/- for every 250 kgs or part thereof in excess of 15000 kgs in weight laden) Provided that the private carrier goods vehicles covered by clause (b) of sub-section (2) of section 217 of the Motor Vehicles Act, 1988 (Central Act 59 of 1988).shall also be taxed at the rates specified in this Schedule.

d.	(iii) 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" The tax payable in respect of a reserve stage carriage or a spare bus shall be 3/4 th of the maximum rate payable per passenger for any regular stage carriage of the permit holder.	Quarterly 400/- (+) 25% G.O.Ms.No.507 Home (Tr.I) Dept. dated: 30.4.1998
e.	Mini Bus (G.O.Ms.No.1146 Home (Tr.III) Dept. dt. 21.09.2004.	Quarterly Rs.160/- (+) 25% in plains and Rs.100/- plus 25 % sur charge in ghats (w.e.f. 1.10.2004)

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)

(ACT NO.25/1989)

Quarterly (w.e.f 1.4.1989)

a.	Weighing not more than 2500 kgs unladen	Rs.110/-
b.	Weighing more than 2500 kgs unladen	Rs.160/-

4. Fire Engines, Fire tenders and Road water sprinklers:-

(ACT NO.25/1989)

Quarterly (w.e.f. 1.4.1989)

a.	Not exceeding 1000 kgs in weight laden	Rs.30/-
b.	Exceeding 1000 Kgs but not exceeding 1500 kgs in weight laden	Rs.40/-
c.	Exceeding 1500 Kgs but not exceeding 2000 kgs in weight laden	Rs.50/-
d.	Exceeding 2000 Kgs but not exceeding 3000 Kgs in weight laden	Rs.60/-
e.	Exceeding 3000 Kgs but not exceeding 4000 kgs in weight laden	Rs.70/-
f.	Exceeding 4000 Kgs but not exceeding 5500 kgs in weight laden	Rs.80/-
g.	Exceeding 5500 Kgs but not exceeding 7500 kgs in weight laden	Rs.100/-
h.	Exceeding 7500 Kgs but not exceeding 9000 kgs in weight laden	Rs.120/-
i.	Exceeding 9000 Kgs in weight laden	Rs.140/-
j.	Additional tax payable in respect of such vehicles used and drawing trailers including the fire engines, trailers pumps :-	
	(i) For each trailer not exceeding 1000 kgs in weight laden	Rs.20/-
	(ii) For each trailer exceeding 1000 kgs but not exceeding 2000 kgs in weight laden	Rs.30/-
	(iii) For each trailer exceeding 2000 kgs in weight laden	Rs.50/-

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

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

(ACT 32/1997)

Annual(w.e.f 1.4.1997)

a.	Bi-cycles exceeding 50 cc but not exceeding 75 cc with or without drawing a trailer or side car	Rs. 135/-
b.	Bi-cycles exceeding 75cc but not exceeding 170 cc with or without drawing a trailer or side car	Rs.200/-
c.	Bi-cycles exceeding 170 cc with or without drawing a trailer or side-car and tri-cycles.	Rs.240/-

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

Annual Tax

a.	More than three persons but not more than four persons including the driver	Rs.280/- Five Year Permit Tax Rs.1400/-	(ACT 32/1997) (w.e.f. 1.4.1997)
b.	More than four persons but not more than six persons including the driver- (ordinary motor cab - metered taxi)	Rs.800/- Five Year Permit Tax Rs.4000/-	G.O.Ms.No.1184 Home (Tr.I) Department Dated 30.11.2001 (w.e.f.1.12.2001)
	Share Auto	Five Year Permit Tax Rs.4000/-	T.C.Chennai Lr No 99243/c3/99 dt 18.05.01
6.	Invalid Carriages	Rs.32/-	(ACT 28/1989) (w.e.f.1.4.1989)
6-A	Motor Vehicles weighing more than 3000 kgs unladen and owned by educational institution in respect of which private transport vehicle permit is not required under the Motor Vehicles Act		6-A Omitted Act 13 /2003-
6-B	Vehicles or trailers fitted with equipments like Rigs or Generators or Compressors irrespective of the laden weight	Rs.3500/-	G.O.Ms.No.282 Home (Tr.I) Department Dated 28.3.2003 (w.e.f.1.4.2003) -
6-C	Construction Equipment Vehicles	Rs.10000/-	(ACT NO.13/2012) (w.e.f.1.4.2012) -

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

(ACT NO.32/1997)

Annual Tax(w.e.f 1.4.1997)

		Imported Vehicle	Indian made vehicles owned by	
			Individual	Others
a	Weighing not more than 700 Kgs unladen	1800/-	600/-	1200/-
b	Weighing more than 700 Kgs. but not more than 1,500 Kgs unladen	2350/-	800/-	1600/-
c	Weighing more than 1500 Kgs but not more than 2,000 Kgs unladen	2700/-	1000/-	2000/-
d	Weighing more than 2000 Kgs but not more than 3000 Kgs unladen	2900/-	1100/-	2200/-
e	Weighing 3000 kgs unladen in respect of which private transport vehicle permit is not required under M.V.Act'88	3300/-	1250/-	2500

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

8. 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 1988 (Central Act 59 of 1988)

Quarterly

a.	In respect of vehicles owned by educational institutions (educational institution bus)	
	For every person (other than the driver) which the vehicle is permitted to carry	
	1. Owned by school – Act 9/07	(ACT NO. 9/2007) RS.50/- PSQ w.e.f. 1.4.07
	2. Owned by College – Act 9/07	(ACT NO. 9/2007) RS.100/- PSQ w.e.f. 1.4.07
b.	In other cases for every person (other than the driver) which the vehicle is permitted to carry	
	Private Service Vehicles: AC Non-AC	(ACT NO. 13/2012) (w.e.f 1.4.2012) Rs.600/seat/qtr. Rs.500/seat/qtr.

"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:-(ACT NO. 32/2010) (w.e.f 1.1.2011)

(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 there of
(ii)	Other vehicles when used for transport of staff of the institution concerned.	Rs.90/- per seat for seven days or part there of
(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.

**9. Additional tax payable in respect of vehicles referred to in classes 7 and 8 used for drawing trailers:-
(ACT NO.25/1989) (w.e.f.1.4.1989)**

Quarterly

i.	For each trailer not exceeding 1 tonne in weight unladen	Rs.20/-
b.	For each trailer exceeding 1 tonne in weight unladen	Rs.30/-

Provided that two or more vehicles shall not be chargeable under class 7, class 8 or class 9 in respect of the same trailer.

(ACT NO. 13 / 2012)

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.	Rs.15.00 per person per day. (w.e.f 1.4.2012)
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SECOND SCHEDULE
(See Section 4 (1-A))
ACT No. 30 / 2008 w.e.f. 1.6.2008
PART – 1
New Motor Cycle

At the time of registration	Rate of Tax 8 percent of the Total cost of the vehicle.
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PART – II

Old Motor Cycle

At the time of assigning new registration mark under Section 47 of the Motor Vehicle. Act, 1988, or old motor cycles plying and registered in this state, and if it's 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

THIRD SCHEDULE

[See Section 4 (1-A)]

Act No.17 of 2010**Part -1****New motor vehicles**

At the time of registration	Rate of tax.(w.e.f 01.06.2010) i. Total Cost of the Vehicle not exceeding 10 lakhs- 10 % ii. Total cost of the Vehicle exceeding 10 lakhs – 15% (cent of the total cost of the vehicle)
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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 cycles plying and registered in this state, and if it's age from the month of such registration is, -	Total Cost of the Vehicle not exceeding 10 lakhs	Total Cost of the Vehicle not exceeding 10 lakhs
1. Not more than one year.	8.75 per cent	13.75 per cent
2. More than one year but not more than two years.	8.50 per cent	13.50 per cent
3. More than two years but not more than three years.	8.25 per cent	13.25 per cent
4. More than three year but not more than four years.	8.00 per cent	13.00 per cent
5. More than four years but not more than five years.	7.75 per cent	12.75 per cent
6. More than five years but not more than six years.	7.50 per cent	12.50 per cent
7. More than six years but not more than seven years.	7.25 per cent	12.25 per cent
8. More than seven years but not more than eight years.	7.00 per cent	12.00 per cent
9. More than eight years but not more than nine years.	6.75 per cent	11.75 per cent
10. More than nine years but not more than ten years.	6.50 per cent	11.50 per cent
11. More than ten year but not more than eleven years.	6.25 per cent	11.25 per cent
12. More than eleven years.	6.00 per cent	11.00 per cent

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.

FOURTH SCHEDULE (GREEN TAX)

(See Section 3-A)

Introduced w.e.f 01.08.2003 vide Act 13/2003)

Class of Motor Vehicles.	Tax
(1)	(2)
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)'
Autorickshaw (w.e.f 10.6.2005)	Rs. 200 (Per annum)

FIFTH SCHEDULE

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

Act No. 25 of 2008 (w.e.f. 28.6.2008)

Goods Carriages not exceeding 3000 Kgs in weight laden

Part-I

At the time of Registration of the above vehicle Rate of tax Rs.19200/-

Part-II

Old Motor vehicles

Sl.No.	If the vehicles is already registered and its age from the month of registration is:-	Tax in (Rs.)
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/-

SIXTH SCHEDULE

(ROAD SAFTY TAX)

[See section 3-b]

Act No. 9 of 2009 (w.e.f. 1.8.2009)

Class of Motor Vehicles (w.e.f 01.08.2009)	Tax. Rs.
1. Motor Cycles	250/-
2. Light Motor Vehicles.	1,500/-
3. Other Motor Vehicles.	2,000/-

SEVENTH SCHEDULE**NEW TAXI**

(See sections 3, 4(1-A)(a) and (aa)]

(ACT NO. 13/2012 w.e.f. 1.4.2012)

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	Rate of Tax
(i)	If the cost of the vehicle does not exceed rupees 10 lakhs	10 per cent of the cost of vehicle
(ii)	If the cost of vehicle exceeds rupees 10 lakhs	15 per cent of the cost of vehicle

OLD TAXI**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

		Rate of Tax
(i)	If the cost of the vehicle does not exceed rupees 10 lakhs	8.5 per cent of the cost of vehicle
(ii)	If the cost of vehicle exceeds rupees 10 lakhs	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)]
(ACT NO. 13/2012 w.e.f. 1.4.2012)

Part – I **NEW MAXI CAB**

New tourist maxi-cab with a floor area of more than 6 square metre, which vehicle is permitted to carry more than seven persons but not more than thirteen persons including the driver.

	At the time of Registration	Rate of Tax
(i)	If the cost of the vehicle does not exceed rupees 10 lakhs	10 per cent of the cost of vehicle
(ii)	If the cost of vehicle exceeds rupees 10 lakhs	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 MAXI CAB**

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

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

NINTH SCHEDULE

(See sections 3 and 6)
(ACT NO. 13/2012 w.e.f. 1.4.2012)

Contract carriages in respect of which temporary licence is issued

(a) Tourist motor cab

		Rate of Tax
(i)	If the temporary licence is for a period exceeding 7 days but not exceeding 30 days.	Rs.60.00 per entry
(ii)	If the temporary licence is for a period exceeding 7 days but not exceeding 30 days	Rs.180.00 per entry
(iii)	If the temporary licence is for a period exceeding 30 days but not exceeding 90 days	Rs.450.00 per entry

(b) Tourist maxi cab

		Rate of Tax
(i)	If the temporary licence is for a period exceeding 7 days but not exceeding 30 days.	Rs.75.00 per seat per entry
(ii)	If the temporary licence is for a period exceeding 7 days but not exceeding 30 days	Rs.160.00 per seat per entry
(iii)	If the temporary licence is for a period exceeding 30 days but not exceeding 90 days	Rs.450.00 per seat per entry

(c) Omini 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

		Rate of Tax
(i)	If the temporary licence is for a period exceeding 7 days but not exceeding 30 days.	Rs.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	Rs.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	Rs.3500.00 per seat or berth per entry

ASSESSMENT OF MOTOR VEHICLE TAX FOR THE VEHICLES WHICH WAS NOT MENTIONED IN THE TAXATION SCHEDULES

Sl.No.	Class of Vehicle	Amount of Tax				Refer Page No.
1	Ambulance	Annual Tax				
			Imported vehicle	Indian vehicles made owned by		
				Individual	Others	
		a	Weighing not more than 700 Kgs unladen	1800/-	600/-	1200/-
		b	Weighing more than 700 Kgs. but not more than 1,500 Kgs unladen	2350/-	800/-	1600/-
		c	Weighing more than 1500 Kgs but not more than 2,000 Kgs unladen	2700/-	1000/-	2000/-
		d	Weighing more than 2000 Kgs but not more than 3000 Kgs unladen	2900/-	1100/-	2200/-
		e	Weighing 3000 kgs unladen in respect of which prive transport vehicle permit is not required under M.V.Act'88	3300/-	1250/-	2500

2	Transport Vehicles not covered by permit (Idle Tax)	Should be collected annually (ie. Upto Y.E. 31.3.....) On the basis of Unladen weight with due penalty levied from the date of idle of the vehicle mentioned as below Annual Tax <table><tr><th></th><th></th><th>Imported vehicle</th><th>Indian vehicles made by</th><th>owned</th></tr><tr><th></th><th></th><th></th><th>Individual</th><th>Others</th></tr><tr><td>a</td><td>Weighing not more than 700 Kgs unladen</td><td>1800/-</td><td>600/-</td><td>1200/-</td></tr><tr><td>b</td><td>Weighing more than 700 Kgs. but not more than 1,500 Kgs unladen</td><td>2350/-</td><td>800/-</td><td>1600/-</td></tr><tr><td>c</td><td>Weighing more than 1500 Kgs but not more than 2,000 Kgs unladen</td><td>2700/-</td><td>1000/-</td><td>2000/-</td></tr><tr><td>d</td><td>Weighing more than 2000 Kgs but not more than 3000 Kgs unladen</td><td>2900/-</td><td>1100/-</td><td>2200/-</td></tr><tr><td>e</td><td>Weighing 3000 kgs unladen in respect of which prive transport vehicle permit is not required under M.V.Act'88</td><td>3300/-</td><td>1250/-</td><td>2500</td></tr></table>			Imported vehicle	Indian vehicles made by	owned				Individual	Others	a	Weighing not more than 700 Kgs unladen	1800/-	600/-	1200/-	b	Weighing more than 700 Kgs. but not more than 1,500 Kgs unladen	2350/-	800/-	1600/-	c	Weighing more than 1500 Kgs but not more than 2,000 Kgs unladen	2700/-	1000/-	2000/-	d	Weighing more than 2000 Kgs but not more than 3000 Kgs unladen	2900/-	1100/-	2200/-	e	Weighing 3000 kgs unladen in respect of which prive transport vehicle permit is not required under M.V.Act'88	3300/-	1250/-	2500
		Imported vehicle	Indian vehicles made by	owned																																	
			Individual	Others																																	
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d	Weighing more than 2000 Kgs but not more than 3000 Kgs unladen	2900/-	1100/-	2200/-																																	
e	Weighing 3000 kgs unladen in respect of which prive transport vehicle permit is not required under M.V.Act'88	3300/-	1250/-	2500																																	

3	Articulated vehicles	ULW rate for prime mover plus GVW rate for trailer (Highest rate to be collected with more one trailer attached)	
4	Stage Carriages plying exclusively within the limits of Madurai city the Nilgiris District and in Ramanathapuram District for every passenger (other than the driver and conductor	Tax Rs.80/- + Surcharge 25% per seat wef 1.4.2003.	
5	Minibuses plying in Ghat Road	Tax Rs.100/- + Surcharge 25% per seat wef 1.10.2004.	
6	Good Carriages of Local Bodies	75% of Quarterly tax is payable (25% concession)	
7	Goods Carriages of Local Bodies used exclusively for compost Work	50% of Quarterly tax is payable (50% concession)	
8	Driving School Vehicles 2 Wheelers 4 Wheelers Heavy Transport Vehicle (Goods and Passenger)	Life Tax Rs.2500/-per annum	
9	Battery Operator Non-Transport Vehicle 2 Wheelers/ 4 Wheelers	50% of original tax (II and III Schedule)	
10	Camper Van / Caravan Van	1. Non-Transport Vehicle-Life Tax under 3 rd Schedule Part-I 2. Transport Vehicles – 8 th Schedule Part-I	
11	Spare buses	1. The tax payable in respect of a reserve stage carriage or a spare bus shall be $\frac{3}{4}$ of the maximum rate payable per passenger for any regular stage carriage of the permit holder. 2. In case of town spares standees to be added	
12	Mini Spare buses	$\frac{3}{4}$ th of the maximum rate payable per passenger for Regular Mini bus tax	

13	One month tax / two month tax	One month of the quarterly tax/ Two month of the quarterly tax.	
14	National Permit Composite Fee	Rs.16500/- per year	
15	Share Autos	Permit Tax Rs.4000/- for 5 years	
16	1% Labour Tax	1% of Transport Tax 1% of Green Tax	
17	Other State Contract Carriages	Tax to be collected by State Border Checkpoint only As per the Ninth Schedule	
18	Temporary Registration Tax	2% of the life tax	
19	Rebate on payment of Advanced Tax	1. 6% rebate on the Tax paid annually. 2. 4% rebate on the Tax paid half yearly.	

Period within which Tax to be Paid.

(G.O.Ms.No.1321 Home (Tr.I) Dept. Dt-29.9.1999.)

Sl.No.	Class of vehicle	Period
1	Non – Transport Vehicle – Life Time Tax	At the time of Registration or Re-Registration.
2	Non-Transport Vehicles (Invalid Carriage) a) Two – wheelers registered prior to 1.7.89 (Annual Tax) – Motor Cycle, Scooter, Tricycle. b) B) four- Wheelers (personal use) registered prior to 1.7.98 (Annual Tax) – Motor Cars. c)	25 th March To 10 th April of the year in the case of annual tax and 1 st to 30 th April in case of payment of life time tax.
3	Transport vehicle Including Trailer, attached to Motor cars	Not less than 7 days or More than 45 days from the commencement of the quarter, half-year or year as the case may be.

According to Section 11 of General Clause Act, if the last day of prescribe period happens to be a holiday Tax can be accepted on the next working day without any penalty.

Grace period for production of evidences for payment of Tax (T.C.Circular No.6/2002)

Sl.No.	Items	The due date for producing evidence for payment of tax
1.	If the first and second days after due date are working days (if 15 th is last day, 16 th and 17 th are working days)	Demand draft shall be produced either on the first day or on the second day
2.	If the first day is a holiday and second day is a working day	The Second working day is the last date
3.	If the first and second day or more days after due date, happened to be holidays	The next working days (i.e.) 3 rd day or succeeding working day.

Penalty provisions for failure to pay Tax

I. Transport Vehicles

Sl.No.	Period	Amount of penalty
1.	Within 15 days after the period stipulated as per sec(8) of the Tamil Nadu Motor Vehicle Taxation Act 1974	One quarter of the Quarterly tax (25%) or any part of such tax remaining due
2.	Beyond 15 days within 45 days	One half of the Quarterly tax (50%)
3.	Beyond 45 days	The amount of quarterly tax (100%)

II. Non Transport Vehicles & NCP Vehicles

Sl.No.	Period	Amount of penalty
1.	Within 15 days after the period stipulated as per sec(8) of the Tamil Nadu Motor Vehicle Taxation Act 1974	1/16 th of the Annual Tax
2.	Beyond 15 days within 45 days	1/8 th of the Annual Tax
3.	Beyond 45 days	1/4 th of the Annual Tax

Note 1 : In addition to the above penalty referred in I and II, a fine of Rs.50/- to be payable under section 15(b) of Tamil Nadu Motor Vehicle Taxation Act.

Note 2 : In addition to the above compounding fees also to be collected as per Table under. (TC's R.No.34787/H4/94 circular 40/94 dated:30.5.94)

Penalty	Goods carriage	Maxi cab and All India Maxicab.	Tourist Taxi and All India Tourist Taxi	Auto rickshaw	PSV	EIV
Upto 50%	Rs.100	Rs.100	Rs.100	Rs.100	Rs.200	Rs.200
above 50%	Rs.200	Rs.200	Rs.200	Rs.200	Rs.250	Rs.250

DUE DATE AND PERCENTAGE OF THE PENALTY FOR LATE PAYMENTS OF TAX

period for payment of tax extended to 45 days for Transport Vehicles with effect from 12.06.92

All class of vehicle	Q.E	Due Date	25% Penalty	50% Penalty	100% Penalty
All class of vehicle	31.3	14.2	29.2	30.3	31.3
All class of vehicle	30.6	15.5	30.5	29.6	30.6
All class of vehicle	30.9	14.8	29.8	28.9	29.9
All class of vehicle	31.12	14.11	29.11	29.12	30.12

REFUND OF TAX

Taxation Act	Subject								
13(1)	Tax paid for any quarter, Half year or Life time a continuous part of not less than one month								
13(1-A)	A life time tax refund – the vehicle has been cancelled for any reason or the vehicle removed to outside of Tamil Nadu for Transfer of Ownership or Change of Address (Provided that the vehicle removed to any place outside of Tamil Nadu the refund of tax shall be considered only after receipt of proof of COA & T.O								
13(2)	Tax by mistake, in excess, so paid or collected								
13(3)	Penalty is paid or collected by Mistake, in excess, penalty is not due								
13(4)	The amount so refundable in respect of Motor Vehicles 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.								
Taxation Rule									
11	Tax paid for any quarter/half year or year ending or life time tax								
	Explanation The period of non use of a Motor Vehicle on public road without carrying passenger moving from one depot to another – one workshop to another – treated as unused in public road (G.O.Ms.No.2150 Home Tr.I Dept dated 07.10.1989)								
a.	If full refund period								
b.	Less than Qr. or HY or Year (more than 30 days)								
c.	Life time tax								
	<table> <tr> <td>Total tax amount paid</td><td>No.of X days</td></tr> <tr> <td>No.of days for Which tax paid</td><td>(Non use period)</td></tr> <tr> <td>Life time tax amount paid</td><td>No.of Months X (None use Period)</td></tr> <tr> <td>120</td><td></td></tr> </table>	Total tax amount paid	No.of X days	No.of days for Which tax paid	(Non use period)	Life time tax amount paid	No.of Months X (None use Period)	120	
Total tax amount paid	No.of X days								
No.of days for Which tax paid	(Non use period)								
Life time tax amount paid	No.of Months X (None use Period)								
120									
11 – A	In the case of non transport vehicle – Life time tax – The vehicle removed from Tamil Nadu (G.O.Ms. No.2150 Home (Tr I) Dept. dated 7.10.1989								
12	Submission of application for refund of tax to Rto concerned								
13	Authority for refund of tax : Rto concerned								
14	<u>Condition for refund of tax</u> a) Taxation licence shall be surrendered within 7 days from the date of stoppage of the vehicle or within a reasonable								

	period there after. b) Non use of vehicle shall be intimated in writing by RPAD with reasons of non use and the garaged place with in 7 days from stoppage or within a reasonable period in SPR form part A for Transport Vehicle and in part B for Non Transport Vehicle with appropriate fees (Rs.40 for every 20 days plus Rs.50 as service charges) with following documents. i) A Transport Vehicle – RC, Permit ii) Documents are seized or retained by any authority – to be produce a certificate from that authority.
	Explanation If any question arises as to whether or not the taxation licence was surrendered and the non-use intimated within a reasonable period after the specified day the decision of the Regional Transport Officer or the Deputy Transport Commissioner or the Transport Commissioner, as the case may be shall be final (G.O.Ms.No.190 Home (Trpt. I) Dept. dated 28.01.1987)
	Provision Provided that the conditions laid down in this rule shall not apply to a motor vehicle belonging to a State Transport Undertaking subject to the conditions that it shall produce an undertaking along with the application for refund that it will produce the documents referred to therein before the disposal of the refund application (G.O.Ms.No.330 Home (Trpt. I) Dept. dated 13.2.1990)
16	Refund of tax paid by mistake or in excess to RTO concerned
17	Appeal for refund of tax : Within 30 days from the date of receipt of such an order by RTO concerned to the D.T.C.
TC Circular No. 13/2013	Refund of e payment fees/tax – Procedure should be adopted as per TC's circular No.13/2013.
TC Circular No.64/97	Taxation provision for refund to Tax in monthly basis-Amendment to section 13(1) of TNMV Taxation Act.
TC circular No.65/96	Refund of tax – Month means 30 days instruction issued 54467/D1/94 Dated: 30.7.96.

**PROCEDURE FOR AUCTIONING THE VEHICLE SEIZED AND DETAINED
UNDER SECTION 18-A OF TAMIL NADU MOTOR VEHICLES TAXATION
ACT 1974**

Section 18-B of the Tamil Nadu Motor Vehicles Taxation Act, 1974. Empowers the officers of the Transport Department to sell in public auction a motor vehicle seized and detained under section 18-A of the said Act for recovery of tax, penalty etc, Rule 9-A of the Tamil Nadu Motor Vehicles Taxation Rules prescribes the procedures to be followed in auctioning the vehicle. The Transport Commissioner has also issued certain additional clarification in Circulars 7/2002, 25/2002, 13/2004 and 28/2006.

1) The Regional Transport Officer is the authorized officer to sell the seized and detained motor vehicle in auction.

2) If the vehicle seized and detained is a transport vehicle, the Regional Transport Officer has to send intimation to the Primary authority.

3) Regional Transport Officer has to issue Notice by Registered Post with Acknowledgement due to the owner of the vehicle to produce the proof of payment of tax within 90 days and if he fails to do so, the vehicle will be sold in auction.

4) If the notice is returned undelivered and owner is absconding, the Regional Transport Officer has to ascertain the amount of tax due and penalty from the Regional Transport Officer who issued the permit. If this not possible when the vehicle is not covered by any permit and the owner is not forthcoming for the release of the vehicle with sufficient proof of tax, possible steps have to be taken to find out the owner and the details of permit, tax, etc from the concerned B Register. Such a procedure needs to be followed in the case of non-transport vehicle also. (The intention is that the Regional Transport Officer should be able to correctly find out the exact amount to tax due and penalty before proceeding to take steps for the action of the vehicle)

5) Then the Regional Transport Officer has to issue a proclamation of intended sale Tamil and English and ensure that the proclamation is published in a Tamil News paper having wider circulation in the area.

6) The Proclamation should contain

- a) Place and time of sale
- b) Description of the vehicle
- c) The amount of recovery of which the auction is ordered.

d) Any other particulars in order to enable the purchaser to judge the nature and value of the vehicle.

7) The cost of the publication is deemed to be cost of the sale. So Expense relating to publication of proclamation and other expense if any incidental to sale of the vehicle should be met by the Regional Transport Officer and this can be realized from the sale proceeds in addition to the tax and penalty due for that vehicle.

8) When the auction is adjourned on sufficient and if the adjournment is for a period longer than 30 days, a fresh proclamation has to be made.

9) Twenty five percent of purchase money shall be paid within 7 days from the date of sale, in default of making such payment; the vehicle shall be sold to the next highest bidder.

10) On payment of purchase money the Regional Transport Officer shall issue a receipt for the same and the sale shall become absolute. He shall also cause the vehicle to be delivered for the owner to the purchase.

11) Where the proceeds of the sale is more than the tax due and the expense incidentals to the detention of sale of the vehicle as provided in section 18A of the Act, the Regional Transport Officer, shall return the amount to the registered owner or to the person having possession or control thereof immediately. If the proceeds of the sale is less than the tax due and the expenses incidental to the sale of the vehicle, the Regional Transport Officer shall furnish a certificate of recovery for the deficit amount of the tax due as on arrears of land revenue to the Collector or District Revenue Officer of the District where the vehicle owner resides, as laid down under section 16 of the Act.

12) In order to enable the Regional Transport Officer to access correctly the value of the vehicle and to fix minimum upset price before proceeding to auction the vehicle and to fix minimum upset price before proceeding to auction the vehicle "a value assessing committee" has been formed in Transport Commissioners circular No.28/2006 consisting of a chairman and three members as given below.

1. Zonal Deputy Transport Commissioner / Chairman of the Joint Transport Commissioner Committee.
2. Regional Transport Officer of the Region Member concerned.
3. Works Managers/Automobile Engineer / Member concerned.
4. Manager Technical, Transport corporation Member of the respective District.

13) The Transport Commissioner has also issued instructions for the maintenance of two registers,

- i) for the vehicle seized and detained due to non payment of tax and
- ii) for the vehicle impounded for offences other than non-payment of tax (Proforma prescribed in the Circular 28/2006)

Note:

If the vehicle seized and detained for non-payment of tax is found involved in the theft or in any other criminal offences, it is necessary for the Regional Transport Officer to address the Police Department requesting them to take appropriate action like prosecution proceedings and to obtain suitable orders from the competent court of law.

TRANSPORT DEPARTMENT

From Thiru.K.Ramalingam, I.A.S., Transport Commissioner, Chepauk, Chennai-5.	To The Joint Transport Commissioner, Chennai-23 All Deputy Transport Commissioner, All regional Transport Officers, All Motor Vehicles Inspectors in Unit Offices.
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Letter R.No.D1/62922/2003

Dated: 29.04.2004

Sir,

Sub: Motor Vehicles – Taxation – Collection of Tax – Life Time tax for four Wheelers (Non-Transport Vehicles for personal use) Tamil Nadu Act 13 of 2003 – Assessment of Life Time tax for The vehicles to be assigned new registration mark under section 47 of Motor Vehicles Act on or after 1.8.2003 Clarification received from the Government – Communicated reg.

Ref: (1) Govt. Lr.no.19273/Transport 1/2004-2 Home, dt.9.3.2004.

(2)Govt.Lr.No.19273/Transport/2004-4 Home, dt 22.4.2004.

Copies of the two Government letters cited are communicated for information and necessary action.

Sd/- K.Ramalingam,
Transport Commissioner,

(By Order)

for Transport Commissioner,

COPY OF:

From
Thiru Syed Munir Hoda, I.A.S.,
Secretary to Government.

Home (Tr.I) Department.
Secretariat, Chennai-9
Letter No.19273/Tr.I/2004-2
Dated: 9.3.2004.

To

The Transport Commissioner,
Chennai-5.

Sir,

Sub: Motor Vehicle – Taxation – Collection of tax Life time Tax for four wheelers (non – transport vehicles) for personal use – Tamil Nadu act 13 of 2003- Assessment of value of old motor vehicles imported from outside India – clarification – Sent.

Ref: Your letter No.D1/62922/2003 dt: 19.2.2004.

I am directed to refer to your letter cited and to clarify that according to section 47 of the Motor Vehicles Act, 1983 (Central Act 13 of 1988) when a motor vehicle registered in one State has been kept in another State for a period not exceeding 12 months, the owner of the vehicle is required to apply to the registering authority for assignment of new registration mark. In view of the above legal position, the vehicles imported and registered elsewhere in India earlier to 1.8.2003 and the vehicles manufactured in India and registered in other State earlier to 1.8.2003, but brought to Tamil Nadu after 1.8.2003 and opt for new registration mark under Section 47 of the Motor Vehicles Act, 1988 Will not come under 6% taxation formula introduced under Tamil Nadu Act 13 of 2003.

The receipt of this letter may be acknowledged.

Yours Faithfully,
Sd/-XXXXXX
For Secretary to Government.

Copy of Government letter No.106247/Tr.1/2003-2 dt 20.5.2004 addressed to the Transport Commissioner, Chepauk, Chennai-5.

Sub: Motor Vehicles – Taxation – Tamil Nadu Act 13 of 2003 Life Time Tax system to four wheeler (Non-Transport) for personal use Maxi Cab permit to the vehicle surrendered and the vehicle Failing under class of M.V.O.B (for own use only) – Collection of tax – Clarification.

Ref: 1. Govt. Lr.No.106247/Tr.1/2003-1 Home (Tr.l) Department. Dt: 27.2.04.
2. Your letter No.D1/67462/2003, dt: 29.3.2004.

I am directed to refer to your letter second cited and to state that the vehicle in question was originally registered as a Transport Vehicle prior to 01.07.98 As such the vehicle owner has the option to pay either annual tax or are time tax when he opts for conversion later, as the said vehicle is an old vehicle within the meaning of section 4 of the Tamil Nadu Motor Vehicles Taxation Act.

2. The new into schedule that was introduced with effect from 1.8.2003 has no application here as it is meant for vehicles registered on and after 01.08.2003 only in other word, the date of original registration determines the pattern of life time tax and not the date of conversion. In fact, the clarification office in government letter MS.No.353, Home (Tr.l) dated: 20.2.2004 would be relevant in this case.

Yours faithfully

Sd/- P.Saravanan

For Addl.Joint Secretary to Government.

/true copy/

For Transport Commissioner

TRANSPORT DEPARTMENT

From The Transport Commissioner, Chepauk, Chennai-5.	To The Regional Transport Officer, Namakkal.
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Letter R.No.D1/67462/2003 Dated: 18.6.2004

Sir,

Sub: Motor Vehicles – Taxation – Tamil Nadu Motor Vehicles Taxation (Amendment) Act, (Act 13/2003)-Maxi Cab- Permit Surrendered Collection of tax – Clarifications – Requested – Reg.

- Ref: 1. Lr.No.45301/C3/2003 dt: 3.10.2003 of the Regional Transport Officer, Namakkal.
 2. This office letter of even no.dt 1.12.2003 addressed to the Government.
 3. Govt.Lr.No.106247/Tr.I/2003-1 dt: 27.2.2004.
 4. This office letter of even no.dt.29.3.2004 addressed to Government.
 5. Govt.Lr.No.106247/Tr.I/2003-2, dt: 20.5.2004.

In the reference 1st cited, the Regional Transport Officer, Namakkal has sought for certain clarification regarding collection of tax for the vehicle Maxi Cab TN07/X 1478 and the history of the case is as follows:

The Permit in respect of a maxi cab TN07/X 1478 has been surrendered u/r 204 of T.N.M.V. Rules, 1989 w.e.f.25.6.2003. After effecting the surrender of permit, the vehicle comes under the class LMV O.B (own use only) for which tax has to be collected under the category of non-transport vehicles with effect from the date of surrender of permit. At this juncture, he has sought for clarification as to whether the annual tax has to be collected at the rate specified under Clause 7 of First Schedule or the life time tax at the rates specified under Part II of the Third Schedule of TNMVT Act 1974, in case of maxi cabs and tourist taxis in respect of which permits are surrendered. The matter was referred to Government, the Government in the reference 5th cited (Copy enclosed) have issued clarifications.

Hence, the Regional Transport Officer, Namakkal is requested to collect the tax according to the clarification issued by the Government.

Sd/- R.SHAMUGAM,
For Transport Commissioner

CIRCULAR 19/98

Lr.No: R.No: 97652/H2/97

dt: 12.2.98

Sir,

Sub: MVS - Seized by Forest department - Meeting held to examine the issue of auctioning of vehicles seized by the forest department reg.

Ref: Transport Commissioners circular No:85/96 in letter R.No: 76893/H2/ 96dt:3.10.96.

In continuation of the above reference the following instructions are issued. Regarding the transfer of ownership of the vehicle to the forest Department Rule 57 of Central Motor Vehicle Rules should be followed scrupulously without giving room for complaints and as regards the tax liability of the vehicle to be transferred to the Forest department for the vehicle whose chassis numbers are erased the tax liability does not arise at all. They can be transferred following Rule 57 of Central Motor Vehicle Rule 1989.

Those Vehicles whose chassis & engine number are not erased the tax amount due from these vehicle for the period before the date of seizure by the forest department, the amount due to the Motor Vehicle department will be get waived by the Government and these order to this effect will be obtained by the Forest department only on receipt of the orders for the waiver necessary transfer may be allowed following Rule 57 of Central Motor Vehicle Rule 1989.

Circular NO:25/2002

Office of the Transport Commissioner Chepauk, Chennai-5

R.No.43779/D1/2001

Dated 20-5-2002

Sub: Taxation – Seizure of vehicle – non payment of tax – sale of vehicle in public auction – amendment to rule 9-A of Motor Vehicles Taxation Rules 1974- Certain Clarification – sought for – regarding.

Ref: Letter No.32036/D/2002 dated 15.3.2002, from the R.T.O. Coimbatore/(North).

2.Letter No.9410/B1/2002, dated4-3-2002

An amendment to Rule 9.A. Motor Vehicle Taxation Rules 1974 was issued vide G.O.Ms.No.73and 74 Home. dated 28.1.2002, prescribing certain rules for auctioning the vehicles which were seized and setained for non payment of tax under sec.18-Aof Tamilnadu Motor Vehicles Taxation Act,1974. The above government orders were duly communicated to all the regional Transport officers . The Regional Transport Officers noted above have sought for certain clarification in implementing the rule 9-A of Tamilnadu Motor Vehicles Taxation Rules 1974 and the points put forth by them are discussed in length.

- 1. The Motor Vehicles for which tax has not been paid are being seized and detained under section 18-A of Tamilnadu Motor Vehicles Taxation Act 1974. Such Vehicles are usually detained at police stations, Regional Transport Officers and Unit officers also. The Regional Transport Officer, in whose jurisdiction the vehicle is detained in the authority competent to release the vehicle. At present the Regional Transport Officers in whose jurisdiction the vehicle is detained will call for a certificate from the R.T.O. by whom the permit was issued from the effect that there are no arrears of tax or compounding fees relation to the vehicle in question and on receipt of are port from that R.T.O. necessary release order will be Issued.**

2. Now the government have issued orders to auction the vehicle which were detained for want of payment of tax and which were not climbed for release of the vehicle after the expiry of ninety days from the date of detention of the vehicle.

With this background issues analyse the various clarifications sought for by both the Regional Transport Officers.

Sl.No.	Points for Clarification	Reply by the department
1.	Whether the vehicle seized has to be confiscated as govern. Property before taking action to auction the vehicle as done in Forest Department	The detention of vehicle cannot be equated to the offences of forest Department so confiscation cannot be done, it is only a temporary detention of vehicle till the Tax amount is paid. The Vehicle may be handed over If the amount due has been Fully paid before the auction. As per action 16 of TNMVT Act ,1974 if the Motor Vehicle In respect of which the tax or Penalty is due be dis trained and sold in pursuance of this section , whether or not such vehicle or accessories are in possession or control of the person liable to pay the tax or such penalty.
2.	If a owner of a vehicle absconded, or not known to	If the vehicle is a Transport vehicle, the R.T.O. may

ascertain the tax due and not claimed the vehicle, how the tax due has to be calculated to recover the areas.

ascertain the amount of tax due from the R.T.O. who issued the permit. If this is not possible when the vehicle is not covered by any permit and the owner is not forthcoming for the release of the vehicle with sufficient proof of payment of tax, possible step has to be taken to find out the owner and also the details of permit, tax etc. from the concerned 'B' register then to proceed further in this regard. If the vehicle is the non transport vehicle, (motor cycle) registered before 1.4.89 tax plus penalty has to be calculated from the date of registration of the vehicle.

3. If the vehicle is detained for payment of small compounding fees only and the vehicle is not claimed by any body whether the vehicle can be sold by auction.

The new proviso is to auction the vehicles where the tax has not been paid. So this provision cannot be invoked in such cases.

4. How the value of the vehicle is to be arrived at whether any committee is to be formed for fixing the value of the vehicle.

A committee is already in existence, consisting of the Assistant Engineer, M.V.M. Department and the senior Motor Vehicle Inspector in each district to fix the value of government vehicles for condemnation. The same committee may be requested to fix the value of the vehicle. The government will be addressed to issue suitable

instructions to the director
M.V.M.D.in this regard.

5. If the vehicle is sold in public auction, whether duplicate certificate of registration can be considered as per rule 113-A of TNMV Rules 1989.

sec. 50 (2) (b) of M.V. act '88 Rule 57 of C.M.V. Rules, 1989 and rule 113-A of T.N.M.V. Rules will apply for the transfer of ownership of the vehicle and for the issue of duplicate certificate of registration also.
6. If the vehicle is covered by HP agreement, whether the amount Due to HP company has to be Settled by this department

This department is not a mediator to HP company. if any amount is left over in excess of the amount due And if proper claim is made by the HP company, the excess amount may be handed over to the company with due intimation to the owner of the vehicle.
7. If the vehicle is sold in public auction and then if the owner of the vehicle prefers an appeal before the court, how can the case be dealt with.

the question of reference will be based on the affidavit in support of the cases. The procedure as contemplated In rule 9-A has to be followed with out any deviation. The case can be fought on the merits of the case.
8. Whether the vehicles lying for A long period , without knowing The reasons for impounding or Tax due or not known whether The vehicles can be sold as a Scrap and sale amount What so ever can be credited Into government account

this can be done in past cases. Detailed instructions were already issued vide this office memo No.4129/v1/97, dated 10-10-97 to maintain a consolidated seized vehicle register. This register should be verified and items rounded, whenever the

vehicle is realized so as to find out the vehicles not so for realized at the time of point.

9. How the expenses, incidental to the sale of the vehicle can be arrived.

Rule 9-A (2) (i) may be followed to meet the Incidental expenses arising out of this auction. Initially the expenses arising out of this auction should be met by the R.T.O. and got refunded at a later date.

The Regional Officers are instructed to maintain the consolidated seizure vehicle register in a perfect manner so that the vehicle is not released after the expiry of 90 days can be brought for auction as early as possible which will lead to the realization of the amount due in respect of seized vehicle.

The Deputy Transport Commissioner s / joint Transport Commissioner may verify the entries made in such register during their visits to the offices. The Assistant Account Officers may also be requested to verify this register during their inspection of R.T.O 's officers.

The Regional Transport Officers may obtain necessary further details regarding the auctioning of the vehicles from the Motor vehicles Maintenance Department of the concerned districts which will enable them to follow the correct procedure in auctioning the vehicles. They may have to collect the sales tax also from the bidder and the sales tax so collected should be credited into sales tax Head of account so as to avoid audit objection at a later date.

All the sub-ordinate Officers should acknowledge receipts of the circular directly to their zonal joint Transport Commissioner, Deputy Transport Commissioners and joint Transport Commissioner, Chennai-17 and Deputy Transport Commissioners should acknowledge receipt of the circular to this office by return of post.

Sd/- N.S. Palaniappan,

(Circular No. 39/97)

Lr. No. 17228/D1/97

1.4.97

Sub: Motor Vehicles - Taxation Ambulance Van-levy of tax-uniformity in collection of tax - reg.

Ref: From all India ambulance Association, Chennai Lr. Ref. no. Nil dt. 24.2.97

In the reference cited, it is represented by the All India Ambulance Association, No. 15 Millers Road, Kilpauk, Chennai 600 010 that the Ambulance to another and moreover from the Regional Transport office to annex Regional Transport Office. Therefore to maintain uniformity the following instructions are issued. There is no separate classification in respect of Ambulance vehicles, in the taxation schedule.

Therefore the tax in respect of ambulances shall be levied under clause 7 of 1st Schedule in the Taxation Act. 15/4. The Ambulance shall be taxed on the basis of their Unladen weight, as detailed below.

If the vehicle is registered in the name of individual, then the same of tax applicable to individual need be collected and if it is registered in the name of other than individual, or the vehicle is an imported one, then the ratio of tax applicable to the particular item only shall be collected. Weight Unladen Pre-revised rate Revised w.e.f. 1.4.97

Imported Indiv- Others Vehicle idual	Imported Indiv Others Vehicle idual
Up to 700 kgs	1800 500 1000 1800 600 1200
701 to 1500 kgs	2350 650 1300 2350 800 1600
1501 to 2000 kgs	2700 750 1500 2700 1000 2000
2001 to 3000 kgs	2900 800 1600 2900 1100 2200
Above 3000 kgs	3300 900 1800 3300 1250 2500

The receipt of this circular may be acknowledged by return of post.

GOVERNMENT OF TAMIL NADU

ABSTRACT

025299

Motor Vehicles - Taxation - Appointment of officers of the Government as licensing officers - orders - Issued.

HOME (TRANSPORT.I) DEPARTMENT

G.O.Ms.No.912

Dated 29.6.1999

READ:

1. G.O.Ms.No.1534, Home, dated 28.6.79

2. From Transport Commissioner, Chennai, Lr.No.2289/D4/96, dated 14.8.96

3. From Transport Commissioner, Chennai, Lr.No.4925/D1/99, dated 22.1.99.

READ ALSO:

ORDER:

In the G.O.first read above, certain officers in Treasuries, Unit Offices of Transport Department and Regional Transport Offices were appointed as Licensing Officers under the Tamil Nadu Motor Vehicles Taxation Act, 1974 (Tamil Nadu Act 13 of 1974) in respect of both transport and non-transport vehicles. The Transport Commissioner, Chennai has stated that none of the officers in the office of the State Transport Authority, Chennai have been appointed as licensing officers even though they are issuing permits to various categories of vehicles, extension of validity of permits to other State Taxis and Tourist Taxis and Counter signature of permits, by collecting tax. The Transport Commissioner, Chennai, has requested that the officers of the State Transport Authority, Chennai, namely the Secretary, State Transport Authority, Deputy Transport Commissioners and Assistant Secretary may also be appointed as licensing officers under the Tamil Nadu Motor Vehicles Taxation Act, 1974 to make tax endorsement in respect of the Transport vehicles issued with permits by the State Transport Authority, Chennai.

2. The Government, after careful examination, accept the recommendation of the Transport Commissioner. Accordingly the following Notification will be published in the Tamil Nadu Government Gazette:-

NOTIFICATION

Under clause(3) of section 2 of the Tamil Nadu Motor Vehicles Taxation Act, 1974, (Tamil Nadu Act 13 of

/2/

: 2 :

1974) and in supersession of the Home Department Notification No. II(2)/HO/4258/79, dated the 30th June, 1979, published at page 335 of Part-II Section 2 of the Tamil Nadu Government Gazette, dated the 18th July 1979, the Governor of Tamil Nadu hereby appoints the officers specified in column (1) of the Table below, to exercise the powers and perform the functions of the Licensing Officer under the said Act in respect of the classes of motor vehicles specified in column (2) thereof in their respective jurisdiction.

THE TABLE

<u>Officers</u> (1)	<u>Class of motor vehicles</u> (2)
(I) <u>Treasuries</u>	
(a) Districts	
(i) Treasury Officer	Non-Transport vehicles.
(ii) Assistant Treasury Officer	
(iii) Accountants in the Grade of Sub-Treasury Officer, Grade-I.	
(b) <u>Sub-Treasuries</u>	
Sub-Treasury Officers	Non Transport vehicles.
(II) <u>Unit Offices:-</u>	
(i) Motor Vehicles Inspector, Grade.I	Transport vehicles owned by persons other than State Transport Undertakings.
(ii) Motor Vehicles Inspector, Grade.II.	
(iii) Office Superintendents.	

/3/

- (i) Regional Transport Officer
- (ii) Personal Assistant to the Regional Transport Officer.
- (iii) Office Superintendents.
- (iv) Motor Vehicles Inspector, Grade-I.
- (v) Motor Vehicles Inspector, Grade-II.

All Transport and non-transport vehicles.

(IV) Office of the State Transport Authority, Chennai

- (i) Secretary
 - (ii) State Transport Authority
 - (iii) Deputy Transport Commissioner
 - (iv) Assistant Secretary
-) Transport vehicles issued with permits by State Transport Authority, Chennai.

(By order of the Governor).

R. Poornalingam,
Secretary to Government.

To

The Transport Commissioner, Chennai-5.
All Deputy Transport Commissioners.
All Regional Transport Officers. *Perambalur*
All Regional Transport Authorities.
The Works Manager, Government Central Press, Chennai-79.
(for publication of the notification in the Tamil Nadu Government Gazette to supply five copies).
The Accountant General, Chennai-9/Chennai-18.
The Commissioner of Treasuries and Accounts, Chennai-35.
Copy to: Managing Director, All State Transport Undertakings.
Home (Transport I) Department, Chennai-9.
sf/scs.

/forwarded/by order/

Section Officer.

Endt Kon B1/25299/99

dt 18/99

Communicated

20

The SP of RTO & A TO RTO
MAD

19/8/99
RTO

Copy of:

Government of India
Ministry of Surface Transport
Transport Wing

No. RT-11044/1992-MVL-3 New Delhi, the 30th Sept. 1992

To

The Transport Secretaries of all the State Governments/
Union Territory Administrations.

Sob: Registration of articulated vehicles-
clarification-reg.

Sir,

I am directed to say that it has been brought to the notice of this Ministry that in the absence of proper clarifications, some State Transport Departments are insisting on registration of articulated vehicle as two separate units, with separate registration number for the prime-mover and the semi-trailer. Similarly both the units of an articulated vehicles are being separately taxed, which has resulted in double taxation in certain cases. This matter has been examined in this Ministry keeping in view the amendments proposed to section 66(2) of the Motor Vehicles Act and also the recent notification reclassifying the types of vehicles in terms of section 41(4) of the Motor Vehicles Act. The position has emerged as follows:

1. An articulated vehicle is a combination of prime-mover and semi-trailer for movement on road (Section 2(2)).
2. Prime-mover has not been separately defined and is only a part of a motor vehicle called articulated vehicle.
3. A semi-trailer is not a trailer. The semi-trailer is not a motor vehicle. It is not eligible for independent registration as section 61 makes no mention about semi-trailers.
4. The Government has decided to allow inter changeability of trailers and semi-trailers by amending section 66.

In view of the foregoing it is suggested that

- a) One registration mark as for a transport vehicle should be assigned to an articulated vehicle comprising of prime-mover and a semi-trailer hitched into it. Any additional or alternate trailers can be indicated by the applicant in Form 20 and by the registering authorities in Form 23.
- b) No semi-trailer may be assigned separate registration mark. The particulars of semi-trailer(s) will be mentioned in Forms 20 and 23.

..2.

..2..

- (N) c) The tax may be levied on the sum total of the Unladen weight of the prime mover and the GVW of the semi trailer. In case a number of alternate semi trailers are also being registered with the prime mover, the GVW of the trailer which is the highest should be accounted for this purpose.
- d) The articulated vehicle comprising of the prime mover and a semi-trailer is to be registered under Transport Registration Mark and Transport (Goods Carriage) Vehicle as a whole.
- e) When prime-mover and semi trailers of different registered articulated vehicle are used under the provisions of section 56(2) (interchanged and ~~used~~) the registration mark of the articulated vehicle to which the prime mover belongs will be exhibited on the prime mover, and the registration mark of the articulated vehicle to which the semi trailer belongs will be exhibited on the semi trailer.
- f) The age of an articulated vehicle shall be reckoned with reference to the date of registration of prime mover.

Yours faithfully,
 sd/-xxxxxxxx
 P. Vijayan
 Director (RT).

/True Copy,

[Signature]
 Superintendent.

TRANSPORT DEPARTMENT

From

Dr.T.Prabhakara Rao, I.A.S.,
The Principal Secretary/
Transport Commissioner,
Chepauk, Chennai-5.

To

All the Zonal Officers,
All the Registering Authorities
All the Assistant Registering Authorities.

Letter R.No.35959/H3/2012, dated 23.04.2013
(Circular No. 15/2013)

Sir,

Sub: Motor Vehicles – Registration of Camper van/Caravan – Levy of
Tax – Uniformity in collection of Tax – regarding.

Ref: 1.Application received from M/s Narne Motors Pvt Ltd.,
Hyderabad – 82, dt. nil (received by this office on 20.06.2012)
2.Government letter No:57297/Tr-I/2012-6, dated:05.04.2013.

M/s Narne Motors Pvt Ltd., Hyderabad – 82 have applied for grant of permission to register the imported Fiat and Mercedes Benz Camper van. There is no separate Tax Schedule prescribed for levying Motor Vehicles Tax in respect of Camper Van/Caravan in Tamil Nadu Motor Vehicles Taxation Act-1974. Therefore to maintain uniformity in collection of tax in respect of Camper Van/Caravan comparing similar category of vehicles, the following instructions are issued.

As per Notification of the Government of India issued in No.S.O.1248(E) dated 05.11.2004 the 'Camper van' means a special purpose M1 category vehicle constructed to include living accommodation which contains at least the following equipment:

- Seats and table
- Sleeping accommodation which may be converted from the seats
- Cooking facilities, and
- Storage facilities.

This equipment shall be rigidly fixed to the living compartment; however, the table may be designed to be easily removable.

The Camper van is a 'M1' category vehicle. As per the definition given in the Rule 2 (I) Central Motor Vehicle Rules, 1989 the 'M1' category means a motor

vehicle used for carriage of passengers, comprising not more than eight seats in addition to the driver's seat. The Camper van / Caravan vehicles can be registered under both Transport category and Non-Transport category as per the Notification of Government of India, Ministry of Road Transport and Highways, New Delhi in S.O.No.1248 (E) dated 05.11.2004 depending upon the end use as decided by the vehicle owner.

If the Camper van / Caravan vehicles are registered under the Non-Transport category, Life Time Tax shall be collected at the rate of 10% on the cost of the vehicle for the vehicles having cost up to Rs.10 lakh and 15% on the cost of the vehicles for the vehicles having cost above Rs.10 lakh as per the Third Schedule Part - I of the Tamil Nadu Motor Vehicles Taxation Act 1974.

If the Caravan vehicles are registered under Transport Vehicle category, it should be covered by a Contract Carriage Permit under section 74 of Motor Vehicles Act, 1988. Further the seating capacity of these vehicles is up to 8 seats including driver seat. Hence, tax shall be collected under the provision of part 1 of eighth schedule of Tamilnadu Motor Vehicle Taxation Act 1974 at 10% on the cost of the vehicle for the vehicles having cost up to Rs.10 lakh and 15% on the cost of the vehicles for the vehicles having cost above Rs.10 lakh

The receipt of this circular should be acknowledged by the Zonal Officers and the acknowledgements from their subordinate officers may be obtained and kept by them in their files.

Sd/-T.Prabhakara Rao,
Principal Secretary/ Transport Commissioner,
Chennai-5

Copy to:

- 1) The Secretary, STAT, Chennai-104
- 2) The P.C. to T.C. and J.T.C.(R.S.)
- 3) All Officers in STA.
- 4) All P.As in State Transport Authority.
- 6) To Stock file.

//By order//

Assistant Secretary - II.

26/4/13

R . No. 85592/D1/86

Dated: 11-4-91

Circular No. 12/91

Sub : Motor Vehicles. Taxation-Collection of half-yearly tax for vehicles issued with Temporary Permits valid for four months. Objection by the Accountant General - Instructions issued.

Ref : This Office Lr. No. J3/99807/88 dt 15-5-89 addressed to the Government

2. Government Lr. No. Ms. 519, Home dt. 21-3-91.

Hitherto it has been the practice to accept half-yearly payment of tax even for vehicles covered by Temporary Permits valid for four months. That is to say that tax was accepted for the period or which the vehicle was not fevered by permit. Such acceptance of half-yearly payments necessarily entailed the grant of rebate to the permit holders.

This practice had been objected to by the Accountant General on the ground that for payment of half-yearly or annual tax the transport vehicle concerned should have a valid permit for the corresponding period.

The objection was examined and we suggested in our letter first cited that there was nothing wrong in issuing Temporary Permit for four months and collecting the tax for the half-year after allowing the rebate of 4%. However the Government in their letter second cited have accepted the views of the Accountant General that acceptance of half-yearly or annual tax for vehicles covered by temporary permits for a period of four months amounts to violating the provisions of the Tamil Nadu Motor Vehicles Taxation Act 1974. Copies of the letters first and second cited are enclosed.

All the Regional Transport Officers are requested to ensure that henceforth half-yearly or annual payments are not accepted for vehicles covered by temporary permits valid for four months. Now that the practice in the past has proved to be in violation of the provisions of the Tamil Nadu Motor Vehicles Taxation Act 1974, this irregular grant of rebate in such cases ought to be regularised.

The Deputy Transport Commissioners shall collect the details of such cases in the past in their ones work out the rebate amount thus allowed and send necessary proposals for remission to this office.

The receipt of this circular should be acknowledged by return of post.

Sd./- A.S. PADMANABAN,
Transport Commissioner.

Copy of Government letter Ms.No. 519, dated 21-3-91 from Thiru K. J. M, Shetty, I.A S., Principal Secretary to Government (Tr. A) Fort St. George, Madras-9 addressed to the Transport Commissioner, Madras - 5.

Sub : Motor Vehicles - Taxation - Draft para on Taxes on vehicles - Incorrect allowance of rebate proposed to be included in the report of Comptroller and Auditor General of India for 1987-1988 . Regarding.

Ref: Your letter No. J3/99807/88, dated 15-5-1989 and 9-8-1989.

I am directed to refer to the letters cited. The Government have examined the audit objections and they consider that the Accountant Generals objection to the Regional Transport Officers accepting tax at half yearly rates for vehicles with temporary permits for four months, in violation of provisions of Motor Vehicles Taxation Act 1974 is correct.

I am, therefore, directed to request you to issue suitable instructions in the matter to all Deputy Transport Commissioners, Regional Transport Officers. A copy of the instructions issued in this regard may be sent to Government.

2. The question of waiver of the rebate already allowed may also be examined and proposals for the same may be sent to Government if considered necessary.

Yours faithfully,
Sd/-

for Principal Secretary to Govt.

/true copy/

Rno.10/4 Superintendent Copy of this office letter No. J3/99887/88, dated 15-5-89 from the Transport Commissioner, Madras 5 addressed to the Commissioner and Secretary to Government, Home (Tr. I) Department, Madras-9.

Sub : Motor Vehicles - Taxation - Draft para on Taxes on vehicles - Incorrect allowance of rebate - proposed to be included in the report of CA. G. of India for 1987-88 - Regarding.

- Ref : 1. A. G.s D. O. Lr. No. AG(A)II/SR A/R ep. 6-3/88-S9/ P. 146/849, dt. 7-9-88 addressed to the Commissioner and Secretary to Government. Home (Tr I) Department, Madras-9.
2. Govt. Lr. No. 134999/Tr. I/88-1, dt. 19-8-88.
3. This office Lr. R . No 99807/J3/88. dt. 26-12-88 and reminders thereon.

In continuation of this office letter 3rd cited I submit below my further remarks on the above subject.

2. The Accountant General, Madras has raised an objection under the above caption in the Regional Transport Offices for years together as per annexure enclosed. In this connection, the Government has already been addressed in the reference 2nd cited to examine this matter and request the Accountant General, to drop the objection.

3. The point disputed by the Accountant General, in the above objection is as follows :

(1) Liability to tax exists, so long as a Transport vehicle is covered by a permit.

(2) For payment of tax on half yearly or annual basis, the Transport vehicle should have a valid permit for corresponding period.

(i) It is found that under Section 6 of the Tamilnadu Motor Vehicle Taxation Act, 1974, temporary permit is to be issued only on payment of tax. So payment of tax proceeds issue of temporary permit,

(ii) Tax is also collected first in the case of fresh permit, before issue of permit.

(iii) Even at the time of replacement of a vehicle, tax for the incoming vehicle is collected first and then only permit issued.

(iv) At the time of transfer of permit to another person, fresh tax is not being collected for the existing vehicle for the same period (based on the new permit) for which tax was already paid by the original owner.

4. Fro the above examples, it is very clear that there is no relation between the tax and the permit. Therefore, there is no necessity for a vehicle to have a permit for the entire period for which tax is paid. So the tax

collected for two months, over and above four months period, for which temporary permit has been issued, is found in order.

5. Hence, there is nothing wrong in issuing temporary permit for four months and collecting the tax for half year, after allowing a rebate of four percent to the vehicle owner for the advance payment of tax.

6. In view of the above facts, I request that the Accountant General may be appraised of the above position and requested to drop similar objection raised so far.

Sd/- x x
for Transport Commissioner

/true copy/

Rno 10/4 Superintendent

Lr. No- D1/ 10459/90

Date: 12-4-93

Circular No. 23/93.

Sir,

Sub : Motor Vehicles - Taxation - Issue of Temporary Permit for 90 days only instead of 4 months-Instructions issued.

Ref : Govt. Lr. No. 7456/Tr-I 7 90-19 dt. 22-3-93 from Home
(Transport - I) Department

The Accountant General in Lr. No. AG (AV) II / ISR V / MVT / 22-5-89-907513 dt. 9-1-90 has raised a point with regard to the legality of accepting half-yearly tax when the vehicle is covered by permit for 4 months only, such cases relate mostly to State Transport Undertakings which operate Stage Carriages by obtaining Temporary Permits without any break. They were paying half-yearly tax for such vehicles availing the eligible rebate since these vehicles, though operated on temporary permits are to be operated continuously.

There have been quite a number of objections by the Accountant General On this point. The discordant note arises because of the conflicting provisions under Section 57 of the Motor Vehicles Act 1988 which provides for the grant of Temporary Permit not exceeding 4 months period and under Section 6 of the Tamilnadu Motor Vehicles Taxation Act 1974 according to which temporary licence can be granted for a period not exceeding 90 days. Therefore we have to accommodate section 6.

In the Government letter cited, it has been decided to restrict the period of temporary permit to 90 days till the issue of amendment to section 6 of the Tamilnadu Motor Vehicle Taxation Act 1974. Therefore, all Regional Transport Officers are requested to issue temporary permit under section 87 (1) (a), (b) and (c) of Motor Vehicles Act, 1988 for a maximum period of 90 days only and collect tax under section 6 of the Tamilnadu Motor Vehicles Taxation Act.1974.

The receipt of the circular may be acknowledged.

Sd./ S. Sivasubramanian
Transport Commissioner.

Memo R.No.D1/77534/2004**Dated 23-12-2004****(Circular No.46/2004)**

Sub: Motor Vehicles – Collection of Tax for Temporarily Registered Vehicles – Certain Instructions – Issued – Reg.

Ref: 1) G.O.Ms.No.969, Home (Tr.I) Dept. Dt.16.10.2002
2) This office letter No.D1/37585/2003 dt.30.4.2004
3) Lr.dt.20.10.2004 from the Ranipet Lorry Owners Welfare Association, Ranipet.

The Ranipet Lorry Owners Welfare Association have stated that they have registered 11 new lorries temporarily at Regional Transport Office, Thiruvallur after paying all fees in that office itself. Then the vehicles brought to Ranipet for permanent registration. The Motor Vehicles Inspector of Unit Office requested to pay 2% of the lifetime tax from them being the difference of tax. Therefore, they have requested to take appropriate action in this regard.

It is presumed that some of the Registering Authorities are collecting 1/12th of annual rate of tax under class 7 of the First Schedule to the TNMVT Act, 1974 and others are collecting 2% of Life Time Tax under Part II of the Third Schedule to the TNMVT Act, 1974. The Collection of indifferent rate of tax by the Registering Authorities are not correct.

In this connection, a copy of G.O.Ms.No.969, Home, dt.16.10.2002 has already been communicated to all Regional Transport Officers in the reference 2nd cited.

All Regional Transport Officers and Motor Vehicles Inspectors are therefore directed to collect 2% of tax on life time tax in respect of newly registered four wheelers as per G.O.Ms.No.969, Home, dt.16.10.2002. A copy of the G.O.Ms.No.969, Home dt.16.10.2002 is enclosed herewith for ready reference and necessary action.

The above circular should be acknowledged to the respective Zonal Officers of their zone.

Sd/- **A.Abdul Khadar**
For Transport Commissioner

GOVERNMENT OF TAMILNADU**ABSTRACT**

Motor Vehicles Taxation – Vehicles temporarily registered – Reduction on the rate of motor vehicles Tax – Orders – Notification – issued.

Home (Transport 1) Department

G.O.Ms.No.969

Date 16.10.2002

Read:

1. G.O.Ms.NO.655, home (Tr.1) Department Dt.14.5.93 read also:
2. From the Transport Commissioner, Chennai
Letter No.98881/D1/200 dt.29.12.2000
3. From the Transport Commissioner, Chennai in
Letter No.8116/D1/2002 dt.20.3.2002.

ORDER :

The Government in G.O.Ms.No.655, Home (Transport -1) Department dt.14.5.2003 have notified the rate of the tax payable in respect of motor vehicles (Four wheelers non-transport vehicles) registered temporarily under section 43 of the Motor Vehicles Act, 1988 among others, as follows:-

CLASS OF MOTOR VEHICLES (1)	REDUCE RATE OF TAX (2)
Motor Vehicles specified under class 7 of the First Schedule to the Said Act.	One twelfth of the annual rate Tax.

The tax so collected shall not be refundable nor shall it be adjustable in case of the vehicle being subsequently registered permanently in this State. In this connection, the Transport Commissioner, Chennai has stated that the enactment of Tamil Nadu Act 27/98, payment of life time tax in respect of four wheelers (non-transport vehicles) was also made compulsory for the vehicles registered in Tamilnadu at the time of registration with effect from 1.7.98 as specified in Part 1 of the Third Schedule to the Tamil Nadu Motor Vehicles Taxation Act, 1974. Hence, when the motor vehicles specified in Part 1 of the third Schedule to the Tamil Nadu Motor Vehicles Taxation Act, 1974, are registered under section 43 of the Motor Vehicles Act, 1988, there is no parallel provision to collect proportionate tax for the temporary registration period. The Transport Commissioner has suggested that 2% of the Life Time Tax applicable to those vehicles may be collected. Hence, he has requested the Government to modify the G.O.Ms.No.655, Home, dt.14.5.83 suitably. He has also stated

that he has instructed the Registering Authorities to collect 2% of life time tax to such vehicles with effect from 2.1.2001 and requested to Government to ratify his action in having instructed the Registering Authorities to collect 2% of life time tax in respect of these vehicles. The Government accept the above proposal of Transport Commissioner, Chennai.

The following Notification will be published in the next issue of the Tamil Nadu Government Gazette.

NOTIFICATION

In exercise of the powers conferred by Clause (1) of section 20 of the Tamil Nadu Motor Vehicles Taxation Act, 1974 (Tamil Nadu Act 13 of 1974) and in suppression of the Home Department Notification No.11(2)/HO/2609/93 at page 552 in Part II section 2 of the Tamil Nadu Government Gazette dated the 2nd June 1993, the Governor of Tamilnadu hereby makes reduction in the rate of the tax payable in respect of the motor vehicles registered temporarily under section 43 of the Motor Vehicles Act, 1988 (Central Act 59 of 1988) and specified in column (1) of the Table below, at the rates specified in Column (2) thereof.

THE TABLE

CLASS OF MOTOR VEHICLES (1)	REDUCES RATE OF TAX (2)
1. Motor Vehicles specified in Part 1 of the Third Schedule to the Said Act.	2% of the Life Time Tax
2. Motor Cycles specified in item (A) of the second schedule to the said Act.	2% of the life time Tax.

2. The tax so collected shall not be refundable nor shall it be adjustable in case of the vehicle being subsequently registered permanently in this State.

3. The Notification hereby made shall be deemed to have come into force on the 2nd January 2001.

(By order of the Governor)

Sd/- Syed Munir Hoda,
Secretary to Government.

**ABSTRACT**

Motor Vehicles -Grant of concessional rate of life time tax in-respect of Battery Operated two wheeler four wheeler non - transport vehicles - modification - Orders - Issued.

HOME (TRANSPORT - I) DEPARTMENT**G.O.(Ms)No. 1156****Dated:11.09.2008****Read :**

From the Transport Commissioner, Chennai
D.O.letter No.63264/A5/07 dated 05.06.2008.

Read also:

G.O.(Ms)No.342 Home (Tr-1) Department, dated 12.03.08.

ORDER:

In G.O.(Ms)No.342 Home dated 12.03.2008, orders have been issued granting concessional rate of tax for Battery Operated (a) motor cycle at the rate of 50% of the life time tax of Rs.1500/- specified in item (A) in Part-I of the Second Schedule to the Tamil Nadu Motor Vehicles Taxation Act, 1974 Tamil Nadu Act 13 of 1974 that is Rs.750 and (b) Non Transport new motor vehicle at the rate of 5% of the rate of tax of the total cost (50% of the rate of tax of 6% tax) of the cost of new motor vehicles specified in Part-I of the Third Schedule to the said Act by invoking the provisions under the Tamil Nadu Motor Vehicles Taxation Act, 1974.

2. While moving the Demand No.25 Motor Vehicles Act and Administration 2008, on the floor of the Tamil Nadu Legislative Assembly, Hon'ble Minister (Transport) made an announcement that the rate of motor vehicles tax in respect of motor vehicles that is two wheelers and four wheelers be enhanced from 6% to 8% of the total cost of the vehicle with effect from 01.06.2008 by bringing amendment to the Second and Third Schedule to the Tamil Nadu Motor Vehicles Taxation Act 1974 Tamil Nadu Act, 13 of 1974. Accordingly the amendment was made to the said act by Tamil Nadu Act 30 of 2008.

3. Now, the Transport Commissioner has sent a proposal to the Government, consequent on the changes in the rate of tax in respect of two wheelers and four wheelers made by the said Tamil Nadu Act 30 of 2008, so as to modify the orders issued in G.O.(Ms)No.342, Home, dated 12.03.08 for giving 50% concessional rate of tax to the battery operated vehicles at the enhanced rate of 8% of the cost of the two wheelers/four wheelers and also further stated that in order to ensure that the policy of the Government to encourage registration of battery operated vehicles is implemented in better and spirit and has suggested to notify the same in such a way that concessional rate of tax at the rate of 50% of the normal life time tax as may be applicable to non-transport two/four wheelers from time to time shall be made applicable to the battery operated vehicles at all times.

4. The Government, after careful consideration, have decided to grant concessional rate of tax 50% of the life time tax as applicable to non-transport two / four wheelers from time to time shall be made applicable to the battery operated vehicle at all times.

5. This orders issues with the concurrence of Finance department vide it's U.O. No.56245/Home I/2008 dated 11.09.2008.

6. The following Notification will be published in the Tamil Nadu Government Gazette:-

NOTIFICATION

In exercise of the powers conferred by clause (1) of section 20 of the Tamil Nadu Motor Vehicles Taxation Act, 1974 (Tamil Nadu Act 13 of 1974), the Governor of Tamil Nadu hereby reduces (the rate of life time tax payable in respect of battery operated motor cycles and non-transport battery operated motor vehicles to fifty percent of the normal rate of life time tax specified in Parts- I and II of the Second and Third Schedules to the said Act with effect on and from the 12.09.2008.)

(BY ORDER OF THE GOVERNOR)

S. MALATHI

PRINCIPAL SECRETARY TO GOVERNMENT

To
The Transport Commissioner, Chennai-5.
The Accountant General, Chennai-18.
The Accountant General, Chennai-35.
The Works Manager
Government Central Press
Chennai-79.

REDUCTION OF TAX PAYABLE IN RESPECT OF GOODS VEHICLES AND
VEHICLES USED FOR COMPOST WORK OF LOCAL BODIES

GO Ms.No.2138 Home, dated 25th Nov., 1975
No.II(2)/GO/44-12/75;

In exercise of the powers conferred by sub-section (1) of section 20 of the Tamil Nadu Motor Vehicles Taxation Act, 1974 (Tamil Nadu Act No.13 of 1974), and in supersession of Notification II-1 No.5961 of 1962, dated the 25th October, 1962 published at page 2540 section I in part II of Fort St. George Gazette, dated the 19th December, 1962 and Notification II-1 No.334 of 1967, dated the 8th Nov.66 published at page 125 of section 1 in Part II of the Fort St. George Gazette, dated the 8th Feb.67 the Governor of Tamil Nadu hereby directs that the tax payable in respect of goods vehicles of local bodies be reduced by twenty-five per cent and also directs that the tax payable in respect of the Vehicles of local bodies used exclusively for compost work be reduced by fifty per cent.

This notification shall come into force on and from the 1st January, 1976.

(Tax for Goods Vehicles of local bodies
is to be fixed at 3/4 of normal tax;

In respect of Vehicles used for compost
work to be fixed at 50% of normal tax.)

srikaa@yahoo.com

GOVERNMENT OF TAMILNADU

ABSTRACT

MOTOR VEHICLES – Taxation – Norms for grant of concessional rate of tax – ordered revised guidelines – Issued

HOME (TRANSPORT.I) DEPARTMENT

G.O.Ms.No.50

Dated: 19.01.2000

Read:

1. G.O.Ms.No.2931 Home, dated 13.11.73
2. G.O.Ms. No.1390 Home, dated 13.9.93

Read Also

1. From the T.C.Chennai, D.O.Lr.No.33943/D2/98, dated 26.6.98 and dated 3.6.99.
2. Govt. Lr.No.30526/Tpt.L/98-6 Home, dated: 27.10.1998
3. From the Special commissioner and Transport Commissioner, Chennai, D.O.Letter No.D2/54906/99 dated: 3.10.99.

ORDER

In the G.O first read above, the following norms were laid down for considering the request for grant of exemption of tax to motor vehicles belonging to Educational and Philanthropic Institutions:-

- a) Such vehicles should be used for educational and Philanthropic purposes associated with orphanages, schools and hospitals and
 - b) The quantum of reduction of tax in such cases may be 75% of the normal tax i.e. one fourth of the normal tax should be paid.
3. Subsequently in the G.O. second read above, the following revised criteria were also laid for considering the grant of concessional rate of tax:-
- a) Nature of management – individual, recognized society /group/ registered body etc.
 - b) Nature of activity – Charitable philanthropic, educational, social upliftment etc. and the actual service rendered
 - c) The beneficiaries should be poor, downtrodden neglected destitute etc.
 - d) Source of funding
 - e) Financial position of the institution
 - f) Whether the service rendered is completely free of cost, or a nominal charge is collected. There should be no profit motive at any cost.
 - g) Other concession already availed by the institutions.
 - h) The actual need for tax concession.

/2/

- i) Even though as institution may be having many vehicles, tax concession will be restricted to a specified number of vehicles only. The number of vehicles which are given tax concession for an institution will be decided with reference to the actual need for concession for that institution and the total number of vehicles owned by it.
- j) The antecedents of the institution or individual claiming the concession has to be taken into account.

4. of late, large number of applications are being received every year seeking concessional rate of tax. The applicants say that they are involved in some sort of social work including education, healthcare, support of destitute and orphans etc., Most of these institutions receive domestic as well as foreign aid. Since some of the activities of this institution fall within, the frame-work of the guidelines prescribed by the Government there is no scope for critical examination at Regional Transport Officer level. Consequently, they recommend such cases mechanically. Only in respect of very few cases they recommend for rejection. Besides concessions once granted is being presently availed, without any restriction whatsoever. Even if the vehicle ceases to Performa educational or philanthropic activities there is no effective machinery at Regional Transport Office level to detect this.

5. The Government have received the matter in consultation with the Transport Commissioner, Chennai an have decided to recast the guidelines issued, in the Government order read above, governing the grant of tax concession to the motor vehicles engaged in social work. According in super session of the earlier orders issued in this regard in G.Os 1 and 2 read above the Government prescribe the following revised guidelines for grant of tax concession to the motor vehicles which are engaged in social work.

- i) Only those vehicles which are attached to chartable Social, Educational and Philanthropic institution shall be considered for tax concession.
- ii) The Social work of these institutions should be such as to benefiting poor, downtrodden neglected, destitute, orphans, aged, sick, etc.,
- iii) The actual social work turned out by the institutions need be got certified by the Revenue Divisional Officer or Divisional Development Officer or any other Government agency with whom the social organization is working.
- iv) The tax concession shall be for 5 years only. Thereafter the matter has to be reviewed and fresh orders passed.
- v) The quantum of tax concession shall be 50% (fifty percent) of the normal tax, whether it is life time tax or annual tax instead of 75%

/3/

- vi) The number of vehicles to be covered under this scheme shall not exceed five vehicles per institution.
- vii) The institutions which receive adequate aid from domestic and foreign agencies need not be considered for this concession. To determine the financial status of the institution, a critical examination of the audited statement of the institution for the last 3 years, shall have to be undertaken.

The Government further direct that each case shall be examined on merits and concession shall not be claimed as a matter of routine course on the ground that the institutions satisfy the norms.

6. The order issues with the concurrence of the Finance Department vide in it's U.O.No. 892/Fin.H/99. Dated: 12.01.2000

(BY ORDER OF THE GOVERNOR)

SANTHA SHEELA NAIR.
SECRETARY OF GOVERNMENT

To
The Transport Commissioner, Chennai -5

From

Thiru Syed Munir Hoda, I.A.S.,
Secretary to Government

To

The Accountant General (Audit) Tamil Nadu
44, Greaves Road, Chennai-6.

Sir,

Sub: Motor Vehicles -Taxation-Levy of Life Time Tax for four Wheeler non-transport vehicles
as per Tamil Nadu Act 27 of 1998-Construction equipment vehicles-levy of tax -
clarification-sent.

Ref:- (1) your Letter No.ISRV/MVT. 11/21-2012001-201212.Dated 18-10-2001 and 28-2-2003
(2) From the Transport Commissioner, Chennai. Letter No. 01/15533/2003
Dt: 7.11.2003

I am directed to refer to your letters 1 cited and clarify that the payment of life time tax system for vehicles such as Car, jeep. Van which is used for non-transport purpose was introduced in Tamil Nadu Act 27 of 1998 with effect of the Tamil Nadu Act 27 of 1998 with effect from 1.7.1998. The life time tax specified in III rd schedule of the Tamil Nadu Motor Vehicles Taxation Act is applicable only to vehicles such cars, jeeps van etc., which are used for non-transport purpose. Statement of objects and reasons reduced before Tamil Nadu Legislative Assembly at the time of legislation would corroborate this stand clearly. Payment of tax for this class of vehicles (new and old) will be as per section 4 (1- A)(a) and 4(1-A)(b) of the said Act. In respect of other non-transport vehicles which are not covered under reschedule to the Tamil Nadu Motor Vehicles Taxation Act, 1989.Payment of tax will be accordance of other classifications made in the 1st schedule of the Act. At present, the vehicles or tractors fitted with equipment like rigs or generators, compressor are classified as one of the kinds of non-transport vehicles category and the tax in respect of vehicles are levied at Rs.3500/- per annum as per Clause of 1-St schedule tot eh said Act. In the instant can since the Government of India, have clarified the Construction equipment vehicle defined under the Motor vehicles Rule as non-Transport vehicle and do not belong to class of vehicles such as cars Jeep they have to be treated on per with the vehicles covered under clause 6 B of 1-st schedule to the Tamil Nadu Motor Vehicles Taxation Act, 1974. for the purpose of taxation

Yours faithful
FOR SECRETARY TO GOVERNMENT

OFFICE OF THE TRANSPORT COMMISSIONER, CHEPAUK, CHENNAI-5

Memo R.No.D1/42695/2004

(Circular No. 47 /2004)

Dt 29-12-2004

**Sub: Motor Vehicles-Taxation-Construction equipment vehicle-
Payment of tax-Orders of High Court of Madras-Remarks-
Called for-Reg.**

**Ref: 1.Govt. Lr.No.70603/Tr.I/2001-15 dt.1.6.2004 addressed
to the Accountant General (Audit)-II, Chennai-6 and a
copy marked to this office.
2.Govt. Lr.No.58980/Tr.I/2004-6 dt.24.9.2004**

-0-0-0-0-

In the reference first cited, the Government have addressed the Accountant General, Audit Wing II, Chennai-6, stating that the payment of life time tax system for vehicles such as Car, Jeep, Van which are used for non-transport purpose was introduced in Tamil Nadu Act 27 of 1996 with effect from 1.7.96. The Life Time Tax specified in Third Schedule of the TNMVT Act is applicable only to vehicles such as Cars, Jeeps, Van etc., which are used for non-transport purpose. Statement of objects and reasons placed before Tamil Nadu Legislative Assembly at the time of legislation would corroborate the stand clearly. Payment of tax for this class of vehicles (new and old) will be as per section 4(1-A) (a) and 4(1-A)(b) of the said Act. In respect of other non-transport vehicles which are not covered under Third Schedule to the TNMVT Act, 1974, payment of tax will be in accordance of other classifications made in the First Schedule of the Act. At present the vehicles or tractors fitted with equipment like rigs or generators or compressors are classified as one of the kinds of non-transport vehicles category and the tax in respect of these vehicles are levied at Rs.3500/-p.a. as per clause 6-B of First Schedule to the said Act. In the instant case, since the Government of India have clarified the "Construction Equipment Vehicle" defined under the Central Motor Vehicles Rules as non-transport vehicle, and they do not belong to class of vehicles such as Cars, Jeep etc., they have to be treated on par with the vehicles covered under clause 6-B of First Schedule to the TNMVT Act, 1974.

-2-

Hence, the Tax in respect of construction equipment vehicles has to be collected on par with the rig-mounted vehicles under Clause 6-B of the First Schedule to the Tamil Nadu Motor Vehicles Taxation Act, 1974.

In this connection, several Writ Petitions have been filed before the Hon'ble High Court of Madras against the demand of life time tax in respect of construction equipment vehicles from certain Regional Transport Officers of the State.

The Government in their letter No.70803/Tr.I/2001-15 Home, dated 1.6.2004 have stated that the construction equipment vehicles do not belong to class of vehicle such as cars, jeeps etc., they have to be treated on par with the vehicles covered under clause 6 B of I schedule to the Tamilnadu Motor Vehicle Taxation Act 1974 for the purpose of taxation.

All Regional Transport officers and Motor Vehicle Inspectors are requested to follow the above Government letter for the purpose of collection of tax in respect of construction equipment vehicles at the time of registration. A copy of Government letter is enclosed for reference.

All Regional Transport Officers and Motor Vehicles Inspectors are requested to send their acknowledgement for receipt of the above Circular to the Zonal Officers of their zone.

Sd/- S. Jayaramachandran
For Transport Commissioner

To
All Regional Transport Officers in Tamilnadu.
All Motor Vehicles Inspectors in Unit Offices

Copy to the Joint Transport Commissioner, Chennai-23.

Copy to All Zonal Deputy Transport Commissioners with a request to obtain acknowledgement for receipt of the Circular from the officers of their zone and send your acknowledgement to this office at once.

Copy to All Officers in STA

Copy to All Section Heads in STA

Copy to Motor Vehicles Inspectors (NT)

Copy to All Assistant Accounts Officers.

Copy to D1, D2, D3 and D4.

Stock File

Spere 10

/By order/

Personal Assistant to STA

NO. 70603/TRANSPORT-I./
2001--15.



SECRETARIAT

CHENNAI--600009.

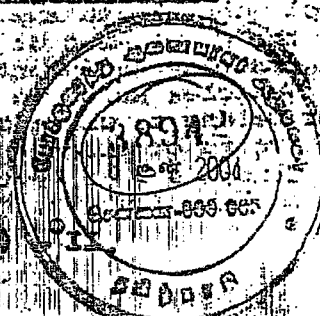
DATED: 1-6-2004.

HOME (TRANSPORT - I.) DEPARTMENT

FROM

Shri Syed Munir Hoda, I.A.S.,
Secretary to Government.

The Accountant General (Audit)
Tamil Nadu,
No. 44, Green Road,
Chennai--600006.



SUB:- Motor Vehicles - Taxation - Levy of
Life Time Tax for four wheeler
non - transport vehicles as per
Tamil Nadu Act 27 of 1998 -
Construction equipment vehicles -
Levy of tax - Clarification -
sent.

REF:- (1.) Your Letter No. ISRV/MVT. 11/21--20/
2001--02/212, dated 18--10--2001
and 28--2--2003.

(2.) From the Transport Commissioner, Chennai,
Letter No. DI/15533/2003,
dated 7--11--2003.

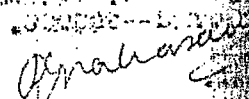
I am directed to refer to your letters 1st cited and to
clarify that the Payment of life time tax system for vehicles
such as Car, Jeep, Van which are used for non - transport
purpose was introduced in Tamil Nadu Act 27 of 1998 with effect
from 1-7-1998. The life time tax specified in III-rd schedule
of the Tamil Nadu Motor Vehicles Taxation Act is applicable
only to vehicles such as Cars, Jeeps, Van etc., which are used
for non transport purpose. Statement of objects and reasons
passed before Tamil Nadu Legislative Assembly at the time of
legislation would corroborate this stand clearly. Payment of
tax for this class of vehicles (new and old) will be as per
section 4 (1-A) (a) and 4(1-A) (b) of the said Act. In respect
of other non - transport vehicles which are not covered under
III-rd schedule to the Tamil Nadu Motor Vehicles Taxation Act, 197
payment of tax will be in accordance of other classifications
made in the 1st schedule of the Act. At present, the vehicles

P.T.O.

- 2 -

or tractors fitted with equipment like rigs or generator compressors are classified as one of the kinds of non-transport vehicles category and the tax in respect of the vehicles are levied at Rs. 3500/- per annum as per clause of I-st schedule to the said Act. In the instant case, since the Government of India, have clarified the "Construction equipment vehicle" defined under the Central Motor Vehicles Rules as non-transport vehicle, and they do not belong to class of vehicles such as Cars, Jeeps, they have to be treated on par with the vehicles covered under Clause 6 of I-st schedule to the Tamil Nadu Motor Vehicles Taxation Act, 1974, for the purpose of taxation.

Yours faithfully,



FOR SECRETARY TO GOVERNMENT

Copy to:-

The Transport Commissioner,
Chennai-600005.

KS. 1-5-2004.

Lr.R.No. D1/62922/2003**Dated 18-2-2004****(Circular No.10/2004)**

Sub : Motor Vehicles – Taxation – Collection of tax for non – transport Vehicles based on the cost of the vehicle – certain clarification – Further instructions issued – Reg.

Ref : This office Lr.No.D1/62922/2003 (Circular No.46/2003) dt.10.10.2003

Representations have been received from the Deputy Transport Commissioners / Joint Transport Commissioner, Chennai Zone with reference to the Circular instructions issued that difficulties were experienced while computing the cost of the old vehicles falling under Section 47 of the Motor Vehicles Act, i.e., re-registration of vehicles as it is difficult to get the certificate on the value of the vehicle from the dealer from whom the vehicle was originally purchased. In such cases, even the certificate furnished by any other dealer of the same type of vehicle may also be accepted. For the guidance and benefit of the vehicle owners who find difficult to get the value of the old vehicles from the dealers, the Regional Transport Officers and Unit Officers may prepare a table showing the value of various types of old vehicles such as Ambassador, Fiat, Standard, Maruti obtaining from the dealers and make it available to the persons who come for re-registration. This may uniformly be done by the Deputy Transport Commissioners / Joint Transport Commissioner, Chennai Zone and communicated to all the Regional Transport Officers / Unit Officers under their control.

Sd /- K.Ramalingam
Transport Commissioner

2011

srikaa@yahoo.com

Dr. M. RAJ ARAM, IAS
Transport
Commissioner
Chennai-600 005.

[:Off:(044) 28520682
Fax:(044)28412244
Email: tc.tn@nic.in
Web: www.tn.gov.in/sta

Roc. No. 23187/J 1/2011

Dated: 25 .4.2011

CIRCULAR (36/2011)

Sub- Accounts and Audit-Maintenance of Demand, Collection and Balance Registers, Demand Draft Registers, Nonpayment list etc-instructions issued-Regarding.

Ref: This Office Circular No. 34/2011 Dated 18.4.2011

The attention of the Regional Transport Officers is drawn to the circular cited. Improvements have been made in the Vahan and Sarathy Software enabling preparation of DCB registers and tax payment statements The salient features of the software are as follows:

1. Statement of DCB can be generated for a particular period in respect of vehicles, details of which are fed in the computers already.
2. Vehicle wise payment of tax ,Green Tax, Compounding fees, Welfare Tax and black listed vehicle details can be generated with more details
3. Details of taxes paid through the balance mode can be generated
4. Nonpayment details can be generated.
5. Details of cancelled permits can be generated.
6. Details of Tax clearances given for the vehicles

The Regional Transport Officers are instructed to install this software in their systems before 20.05.2011.

The data of both Transport and Non Transport vehicles shall be entered in the Computers within a time frame. A detailed report shall be sent by the Zonal Officers with the details in the following format.

Details of non payment of taxes as on 1.4.2011 shall be generated and self audit shall be done for the non payment of taxes for intermediary periods in live permits. The amount shown in the monthly periodical sent to STA on arrear collection should tally with this non payment list.

The Registering 'Authorities/Assistant Registering Authorities /Motor Licensing Officers shall insist upon the printed version of the statement before signing the Licenses/Registration Certificates.

The Registering Authorities/Assistant Registering Authorities /Motor Licensing Officers/Other staff shall maintain the secrecy of password assigned to them. They will be held responsible for any misuse of login password assigned to them.

A statement of taxes paid through balance mode shall be generated and reviewed item wise by the Regional Transport Officers/Motor Vehicle Inspectors Grade I of Unit Offices. The balance mode of payment shall be used only with the permission of the Regional Transport Officers. The tax already collected using the balance mode shall be changed using tax clearance to quarterly/yearly mode. While giving tax clearance, the Regional Transport Officers shall clearly mention the purpose of balance payment collected, the receipt number, date and amount collected. They will be held responsible for any misuse of this mode ' thereby causing loss to the Government.

Likewise the cancellation of payments made shall be done only with the permission of the Regional Transport Officers /Motor Vehicle Inspectors Grade I of Unit Offices

A Computerized DCB register shall be generated as on 1.4.2011 and updated often. The Regional Transport Officers/ Motor Vehicle Inspectors Grade I of Unit Offices shall review the register every fortnightly. The Zonal Officers shall review the register every quarter. The old DCB register shall not be destroyed. It shall be produced for audit whenever called for.

The staff shall maintain the password in such a way that it shall not be revealed to others except the Regional Transport Officers/Motor Vehicle Inspectors Grade I of Unit Offices. The Regional Transport Officers shall keep all the password of the staff in a sealed cover safely. The Regional Transport Officers shall take care to delete the password when the staff is transferred and also they shall create new password for the new incumbents. Pass words shall be changed now and then.

Receipt of this circular shall be acknowledged by return of post.

Transport Commissioner

To

All the Zonal Officers
All the Regional Transport Officers
All the Motor Vehicle Inspectors Grade I, Unit Offices

GOVERNMENT OF TAMIL NADU
ABSTRACT

Motor Vehicles - Taxation - Amendments to rule 3 of the
Tamil Nadu Motor Vehicles Taxation Rules, 1974 - Issued.

HOME (TRANSPORT.I) DEPARTMENT

G.O.Ms.No.636

Dated: 16.4.96.

head:...

From the Transport Commissioner, Madras
letter No.D1/69530/94, dated 15.2.95.

ORDER:

AS per the existing provisions under Tamil Nadu
Motor Vehicle Taxation Rules, 1974, the vehicles shall not
be deemed to be used or kept for use in this State, in the
following circumstances:-

Rule 3(d):- the imported vehicles acquired by the State
Trading Corporation of India and kept in its godowns for
resale shall not be deemed to be used or kept for use in
this State provided that these vehicles shall not be put on
public road for use as motor vehicles under any circumstance
till the ownership of such vehicles is changed.

Rule 3 (e) a vehicle which is seized and detained by any
court or Government or authority empowered to seize or detain
shall not be deemed to be used or kept for use in this State
and such seizure or detention shall be certified by such
Court or Government or authority.

2. The Transport Commissioner has stated that
even after the instructions, the permit holders fail to
follow the rule 172 (6) of the Tamil Nadu Motor Vehicle
Rules, 1989 on the ground that their vehicles are seized
by the financiers when the vehicles are met with accident
and issued with CRX notices, they are dismantled and sold
as scrap and the vehicles were involved in theft cases.
He has referred to Rules 3 (d) and 3 (e) of the Tamil Nadu
Motor Vehicle Taxation Rules, 1974 wherein certain circum-
stances of the vehicle have been specified according to which
there will be no liability of tax and he has high lighted
some more such circumstances as follows:-

..2..

...2..

1. The vehicle is seized and detained by the Financial Institutions of the Government.
2. The vehicle is seized and detained by the Police or Forest Department for the offence committed under the provisions of their respective Act;
3. Vehicles issued with CFX Notices by the Transport Department Officials.
4. Vehicles dismantled and sold as scrap.
5. Vehicles involved in theft cases.
6. Vehicles covered under rule 172 (6) of the Tamil Nadu Motor Vehicles Rules 1939.

3. In view of the position explained by the Transport Commissioner, the Government have decided to issue amendment to Rule 3 of Tamil Nadu Motor Vehicle Taxation Rules, 1974.

4. The following Notification will be published in the Tamil Nadu Government Gazette.

NOTIFICATION

In exercise of the powers conferred by section 24 of the Tamil Nadu Motor Vehicles Taxation Act, 1974 (Tamil Act 13 of 1974), the Governor of Tamil Nadu hereby makes the following amendments to the Tamil Nadu Motor Vehicle Taxation Rules, 1974.

AMENDMENT

In the said Rules, - (1) in rule 3, -
(i) for sub-rule (e), the following sub rule shall be substituted, namely:-

" 3 (e) a vehicle which is seized and detained by any Court or Government Department or other authority empowered to seize and detain and also any other authority empowered to seize and detain shall not be deemed to be used or kept for use in this State and such seizure or detention shall be certified by such Court or Government Department or other authority subject to Physical Verification Report on such vehicle by the Transport Department Officials on the non-use of the vehicle in public road during the period of seizure or detention";

(ii) after sub-rule (e), as so substituted the following sub-rules shall be added, namely

" (f) a vehicle which is seized and detained by any financial institution owned by the Government shall not be deemed to be used or kept for use in this State and such seizure or detention

shall be certified by that financial institution of the Government, specifying the duration of such detention and subject to Physical Verification of such vehicle by the Transport Department Officials on the non-use of the vehicle in public road during the period of detention;

- (g) a vehicle met with an accident and issued with CFX Notice by the Transport Department Officials subject to the revocation of the same by the competent authority of the Transport Department shall not be deemed to be used or kept for use in this State;
- (h) a vehicle which is dismantled and sold as scrap, subject to the prior permission obtained from the competent authority before dismantling and selling as scrap and also subject to the certificate of non-use of the vehicle on public road issue by the officials of the Transport department, shall not be deemed to be used or kept for use in this State;
- (i) a vehicle which is reportedly involved in a theft case, subject to the certificate issued by the Police department shall not be deemed to be used or kept for use in this State; and
- (j) a vehicle for which permission as required under sub-rule (b) of rule 172 of the Tamil Nadu Motor Vehicle rules 1989 was obtained from the concerned transport authority shall not be deemed to be used or kept for use in this State."

BY ED MUNIR HODA
SPECIAL SECRETARY TO GOVERNMENT.

- Transport Commissioner, Madras-5.
- 1 Deputy Transport Commissioners.
- 1 Collectors,
- 1 Regional Transport Officers.
- 1 Treasury Officers.
- Director of Treasuries and Accounts, Madras-35.
- Accountant General, Madras-15.
- Accountant General, Madras-13 (by name)
- Works Manager, Government Central Press, Madras-79.
- Publication of Notification in the Gazette and
- 5 copies to Government.
- to: The Finance/Law/Transport/Home(Transport.I)/
- Home (General) departments, Madras-9.
- The Under Secretary (Transport.I) Home department,
- Madras-9.
- EF/SCs.

// Forwarded: By Order//

[Signature]
24/6
Section Officer.

**Office of the Transport Commissioner
Chepauk, Chennai-5.**

**Thiru. N.S.Palaniappan, I.A.S.,
R.No.43779 / D1 / 2001, Dated 08-02-2002
(Circular No. 7/2002)**

Sub : Motor vehicles – Taxation – Tamilnadu Motor Vehicles Taxation Act, 1974 – Powers to the officers of Transport Department to sell the seized / detained Motor vehicles in auction towards recovery of tax penalty of costs incurred in sale of such motor vehicle – Amendment issued.

Ref : 1. G.O. Ms.No.73, Home (Transport –I) Dept., dated 28.01.2002.
2. G.O. Ms.No.74, Home (Transport-I) Dept., dated 28.01.2002.

I enclose a copy of the orders of the Government. A present there is no provision in the Tamilnadu Motor Vehicles Taxation Act, 1974 to recover the arrears of motor vehicles tax and penalty from the owners of the vehicle whose vehicles are seized and detained under section 18A of the Tamilnadu motor vehicles Taxation Act, 1974, except through the Revenue Recovery Act. The procedure to be observed under the said Act is time consuming process. This resulted in delay in realizing the dues payable to the Government. In view of the above, the Government have issued orders empowering the officers of the Transport Department to sell the seized vehicles in Public auction to recover the arrears of tax and penalty thereto.

All the Regional Transport Officers are requested to follow the instructions scrupulously and take necessary action to recover the arrears of motor vehicles tax and penalty by auctioning the vehicles which are seized and detained under section 18-A of the Tamilnadu Motor Vehicles Taxation Act, 1974.

All the Regional Transport Officers, Motor Vehicle Inspectors in Unit Officers and Motor Vehicle Inspectors (Non-Technical) in check posts should acknowledge receipt of the reference directly to the concerned Joint Transport Commissioner and Deputy Transport Commissioners and the Joint Transport Commissioner, Chennai –17 and all Deputy Transport Commissioners should acknowledge receipt to this office by return of post.

Sd/- N.S. Palaniappan
Transport Commissioner

Government of Tamilnadu
Abstract

Motor Vehicles – Taxation – Tamilnadu Motor Vehicles Taxation Act, 1974 (Tamilnadu Act 13 of 1974) Appointment of Regional Transport Officer of the region as authorized officer to exercise the power and function specified under provisions to section 18A of Tamilnadu Motor Vehicles Taxation Act, 1974 (Tamilnadu Act 1974) Notification - Published.

HOME (TRANSPORT -I) DEPARTMENT

G.O.Ms.No.73

Dated : 28.01.2002

ORDER :

The following Notification will be published in the Tamilnadu Government Gazette.

Notification

In exercise of the powers conferred under sub-section (2 of section 1 of the Tamilnadu Motor Vehicles Taxation (Amendment) Act, 2000 (Tamilnadu Act 10 of 2000), the Governor of Tamilnadu hereby appoints the 1st day March 2002 as the date on which the said Act shall come into force.

(By Order of the Governor)

Naresh Gupta,
Secretary to Government.

Government of Tamilnadu
Abstract

Motor Vehicles – Taxation – Tamilnadu Motor Vehicles Taxation Act, 1974 – Powers to the officers of Transport Department to sell the Seized / detained motor

vehicles in auction towards recovery of tax, penalty or costs incurred in sale of such motor vehicles – Amendment – Issued.

HOME (TRANSPORT – I) DEPARTMENT

G.O.Ms.No.74

Dated 28.01.2002

Read :

From the Transport Commissioner, Chennai, D.O. letter No.8114 / D1/ 97, dated 13.11.97 and dated 09.03.98.

From the Transport Commissioner, Chennai, Letter No. 13342/D1/2000, dated 09.09.2000.

ORDER :

At present there is no provision in the Tamilnadu Motor vehicles Taxation Act, 1974 to recover the arrears of Motor vehicles Owners whose vehicles are seized and detained under section 18-A of the Tamilnadu Motor Vehicles Taxation Act 1974 except through the Revenue Recovery Act. The procedure to be observed under the said Act is a time consuming process one. This resulted in delay in realizing the legitimate dues payable to the Government. The Transport Commissioner had therefore requested the Government to empower the officers of the Transport department to sell the seized and detained vehicles in public auction to recover the arrears of Motor Vehicle tax and penalty thereto. For this purpose, he had suggested to bring suitable amendment to section 18-A of Tamilnadu Motor vehicles Taxation Act, 1974. This suggestion was considered and accepted by the Government. The Government have enacted the Tamilnadu Motor Vehicles Taxation (Amendment) Act, 2000 (Tamilnadu Act 10 of 2000) to achieve the object in view and the said Act has been brought into force with effect from 01.03.2002. In pursuance of this, the Transport Commissioner, Chennai was requested to send necessary draft amendment of rule 9 of the Tamilnadu Motor Vehicles Taxation Rules, 1974 to implement the new provisions incorporated through the Tamilnadu Motor Vehicles Taxation (Amendment) Act, 2000 (Tamilnadu Act 10 of 2000). Accordingly, the Transport commissioner has sent draft amendment to the

Tamilnadu motor Vehicles Taxation Rules, 1974 and requested to the Government to approve the same.

2.The Government after careful consideration, accept the draft amendment proposed by the Transport Commissioner. Accordingly, the following Notification will be published in the Tamilnadu Government Gazette.

NOTIFICATION

In exercise of the powers conquered by section 24 of the Tamilnadu Motor Vehicles Taxation Act, 1974 (Tamilnadu Act 13 of 1974), the Governor of Tamilnadu hereby makes the following amendment to the Tamilnadu Motor Vehicles Taxation Rules, 1974.

AMENDMENT

In the said Rules, after rule 9, the following rule shall be added, namely:

9-A. Sale of vehicle seized and detained under Section 18-A of the Act.

1. The Regional Transport Officer of the Region, where the motor vehicle is seized or detained, shall be the authorised officer to sell such seized or detained motor in auction.

2a) The authorised Officer specified in sub-rule (1) shall issue notice, to the registered owner the person in possession of the vehicle by a registered post with acknowledgement due to produce the proof of payment of tax due in respect of the vehicle within ninety days from the date of seizure and detention of the vehicle and informing that failing which the vehicle will be sold in auction and shall intimate the fact of seizure to the primary authority also in the case of a transport vehicle.

b) If the tax is not produced within the stipulated period of ninety days from the date of seizure and detention and after considering the objections. If any received, the authorised officer shall proceed to sell the vehicle in public auction, after passing a self contained order.

c) The authorised officer shall cause a proclamation of the intended sale to be issued in Tamil and English language stating therein:

- i) The place and time of sale.
 - ii) The description of the vehicle intended to be sold.
 - iii) The amount of recovery of which the auction is ordered.
 - iv) Such other particulars as the authorised officer considers material for a purchaser to know in order to judge the nature and value of the vehicle.
- d) The proclamation shall be published in a Tamil News-paper having wide circulation in the area where the vehicle is detained and the costs of such publication shall be deemed to be cost of the sale. A copy of such proclamation shall be affixed on a conspicuous place on the vehicle and on the notice boards of the office of the authorised officer and the office of the Regional Transport Officer by whom the permit was issued in the case of transport vehicle.
- e) The authorised officer may in his discretion adjourn the sale to a specific day and hour recording his reasons for such adjournment, provided that where the sale is adjourned for a longer period than thirty days a fresh proclamation shall be made.
- f) Twenty five percent of purchase money shall be paid within seven days from the date of sale, in default of making such payments, the vehicle shall be sold to the next highest bidder.
- g) On payment of purchase money the authorised officer shall issue a receipt for the same and the sale shall become absolute. He shall also cause the vehicle to be delivered for the owner to the purchaser.
- h) No officer or other person having any duty to perform in connection with the sale under this rule shall either directly or indirectly bid or acquire or attempt to acquire any interest in the vehicle to be sold.
- i) Where the proceeds of the sale is more than the tax due and the expenses incidentals to the detention of sale of the vehicles as provided in section 18-A of the Act, the authorised Officer, shall return the amount to the registered owner or to the person having possession or control thereof immediately. If the proceeds of the sale is less than the tax due and the expenses incidental to the sale of the vehicle, the authorised officer shall furnish a certificate of recovery for the deficit amount of the tax due as on arrears of land revenue to

the Collector or District Revenue Officer of the District where the vehicle owner resides, as laid down under section 16 of the Act. (By Order of the Governor)

Naresh Gupta,
Secretary to Government

TRANSPORT DEPARTMENT

From
Thiru.R.Sivakumar, I.A.S.,
Transport Commissioner, Chepauk,
Chennai-600 005.

To
All Zonal Officers
All Regional Transport Officers
All Motor Vehicles Inspectors of
Unit Officers
All check post

Letter No.D2/35124/06. Dated:31.8.06

(CIRCULAR No.28/2006)

Sir,

Sub : Motor Vehicles – Non-payment of tax – Seizure and detention of vehicles – Auctioning of vehicle – Certain clarification sought for – Reg.

- Ref: 1. This office Letter of even No.17.12.2002 address to the Transport Commissioner.
2. Government Letter No.130054/Tr-I/2002 dated 1.4.2003 addressed to the Transport Commissioner.
3. Lr.No.8135/A2/2000 dated 13.1.2004 from the Regional Transport Officer, Karur.
4. This office Letter of even No.Dated/15.4.2004 addressed to the Director Motor/Vehicles Maintenance Department, Ashok Nagar, Chennai-83.
5. This office Letter No.64436/D1/03 dated:14.6.04 (Circular No.30/2004)

In partial modification of the Circular instructions issued in the reference 5th cited the following instructions are issued.

The value of each vehicle whether it was seized for non-payment of tax or for other licenses has to be assessed before the vehicles are auctioned. It is necessary to form a Committee of Officers to assess the value of the vehicle, which are impounded.

Therefore, the following committee, which is called "Value Assessing Committee for auctioning of impounded and unclaimed vehicles" is formed consisting of a chairman and three members as detailed below.

1. Zonal Deputy Transport Chairman of the Committee
Commissioner Joint Transport Commissioner
2. R.T.O. of the region concerned Member
3. Works Managers/ Automobile Engineer
/ Technical Assistant M.V.M.D. Member
4. Manager Technical, Transport Corporation
of the respective district Member

The Zonal Officers as the Chairman of the Committee are requested to take immediate action to assess the value of each of the vehicle in order to start the process of auctioning of the vehicles.

All the Regional Transport officers, Motor Vehicles Inspectors of Unit Offices and Check Post inspectors are requested to maintain the registers in Annexure -A (Vehicles impounded due to non-payment of tax) and Annexure-B (Vehicles impounded for the offences other than Non-payment of tax) in respect of vehicles against which auction process is initiated.

Sd/- R.Sivakumar
Transport Commissioner

// By Order //

Copy to
All Officers in STA
All P.A. in STA

TRANSPORT DEPARTMENT

Page 87

From

To

The Transport Commissioner,
Chepauk,
Chennai-5.

All Regional Transport Officers
in Tamilnadu.

Lr.R.No.O1/36287/2003

Dt:17-11-2004

Sir,

Sub: Motor Vehicles-Taxation-Collection of tax in
respect of four wheelers vehicles owned by
Driving Schools-Clarification-Issued.

Ref: Lr.No.10/2003/A1 dt.12.5.2003 from the
Assistant Accounts Officer (Internal Audit Wing)
Tirunelveli.

-0-0-0-0-0-

The Assistant Accounts Officer (Internal Audit Wing) Tirunelveli in his letter cited has stated that in Tirunelveli Zone, the Regional Transport Officers of Thoothukudi and Kanyakumari have collected the tax in respect of four wheeler vehicles owned by the driving schools under the category of "others" in Class 7 of the First Schedule to the Tamilnadu Motor Vehicles Taxation Act, 1974. But the Regional Transport Officers of Tirunelveli, Tenkasi and Virudhunagar have collected tax under the category of "individual" in the above said Schedule. Therefore, he has sought for clarification under which category; the above vehicles have to be taxed.

According to Rule 24(3) of Central Motor Vehicles Rules, 1989, the applicant of a driving school should own and maintain a minimum of one motor vehicle each of the type in which instructions is imparted in the school or establishment.

3/5/11
2nd Assistant Commissioner, Tirunelveli
[Signature]
[Signature]

The four-wheeler vehicles owned by driving schools imparted training has to be taxed under Class 7 of First Schedule of the Tamilnadu Motor Vehicles Taxation Act, 1974. If the vehicle is registered in the name of an individual, and if it is registered in the name of an Institution, tax has to be collected under the category of "others". The taxation schedule is very clear.

To follow the uniformity, all Regional Transport Officers are requested to insist the driving school owners to register the vehicle in the name of the institution as there is no variation of tax under Act 13/2003 under which the vehicles of four wheelers have to be taxed only on the basis of "cost of the vehicle".

Sd/- R. Shanmugam
for Transport Commissioner

Copy to the Joint Transport Commissioner, Chennai-23
Copy to All Zonal Deputy Transport Commissioners.
Copy to All Motor Vehicles Inspectors in Unit Offices
Copy to All Asst. Accounts Officers for information.

/By order/

Kanaka 21/11/09
Personal Assistant to STA

5
9868693888



போக்குவரத்து துறை

அனுப்பநர்

முனைவர். மூ.இராசாராம், இஆப.,
போக்குவரத்து ஆணையர்,
சேப்பாக்கம்.சென்னை-600 005.

பெறுநர்

அனைத்து சரக அலுவலர்கள்,
அனைத்து வட்டாரப் போக்குவரத்து அலுவலர்கள்,
அனைத்து சோதனைச் சாவடி அலுவலர்கள்.

ந.க.எண். 16603/அ5/2010, நாள்: 23.02.2011

அய்யா,

பொருள்

மோட்டார் வாகனம் - கல்வி நிறுவனம் மற்றும் தனியார் பணி வாகனங்களுக்கு தற்காலிக அனுமதிச் சீட்டு வழங்கும் போது - 1974-ம் வருடத்திய தமிழ்நாடு மோட்டார் வாகன வரிச்சட்டம் (திருத்தச்சட்டம்) 32/10 படி வரிவசூல் செய்ய - 01.01.2011 முதல் அமுல்படுத்தப்பட்டது - தொடர்பாக.

பார்வை

1. அரசு ஆணை எண்: 1086/உள் (போ-1)துறை, நாள்: 30.12.2010.
2. இவ்வலுவலக கடித எண், அ5/16603/2010, நாள்: 04.02.2011

பார்வையில் காணும் இவ்வலுவலக கடிதத்தை தொடர்ந்து வெளி மாநில கல்வி நிறுவன வாகனங்கள் மற்றும் தனியார் சேவை வாகனங்களுக்கு தற்காலிக அனுமதி கோரி மனுக்கள் பெறப்படுகின்றன. தற்காலிக அனுமதிக்காக இவ்வலுவலகத்தை அனுசுவதை தவிர்கும் பொருட்டு 1989-ம் வருட தமிழ்நாடு மோட்டார் வாகன விதி 147(2)(a) -ன் படி தமிழகத்திற்குள் நுழையும் கல்வி நிறுவன மற்றும் தனியார் சேவை வாகனங்களுக்கு அவற்றின் தேவையின் அடிப்படையில் 7 நாட்களுக்கு மிகாமல் தற்காலிக அனுமதி வழங்குமாறு சோதனைச் சாவடி இயக்கூர்தி ஆய்வாளர்கள் (தொழில் நுட்பமற்ற) அறிவுறுத்தப்படுகிறார்கள்.

இவ்வாறு தற்காலிக அனுமதி வழங்கும் நிகழ்வுகளில் 1974-ம் வருட தமிழ்நாடு மோட்டார் வாகனச் சட்டம் முதல் பட்டியலில் கண்டுள்ள பத்தி8-ல் திருத்தப்பட்டுள்ள தற்காலிக அனுமதிக்கான கீழ்காணும் வரி விகிதத்தில் வரி வசூலிக்கப்பட வேண்டும்.

1. கல்வி நிறுவன வாகனங்கள் தற்காலிக அனுமதி பெற்று தங்கள் நிறுவன மாணவர்கள் மற்றும் பணியாளர்களை ஏற்றிச் செல்லும் போது வரி ஏழு நாட்களுக்கு அல்லது அதற்கு குறைந்த நாட்களுக்கு இருக்கை ஒன்றிற்கு ரூ.30/- வீதம் வசூலிக்கப்பட வேண்டும் (ஒட்டுநர் நீங்கலாக).

- D.

Handwritten signature and date: 2/13/2011

Office of the State Transport Authority
Chepauk, Chennai -5.
R.No.10012/D1/2002, Dated 13.03.02
(Circular No.12/2002)

Sub : Motor Vehicles – Taxation – Taxes on Motor Vehicles – Educational Institution vehicles – Levy of tax – Regarding.

Ref : 1. Govt. Lr. No. 112563 / Trpt – I / 2001, Home, dated 15.11.2001.
2. This office Lr.No.89332/D1/2001, dated 29.11.2001.
3. Government letter No. 112563 / Trpt – I / 2001-2, Home, dated 30.01.2002.

Government have called for remarks on the objection raised by Accountant General, Chennai in the Office of the Regional Transport Officer, Chennai (West) regarding levy of tax for educational Institution vehicles and a reply was already sent to Government in this office letter second cited. In this connection Government have requested to give suitable instructions to the Regional Transport Officer, Chennai (West) to recover the tax due from the institutions. Remarks on the objection are detailed below:

Section 2(11) of Motor Vehicles Act, 1988 reads as follows :

“Educational Institution Bus” means an
Omni Bus which is owned by a college,
School or other educational institutions
and used solely for the purpose of transporting
Students, or staff of the educational institution
in connection with any of its activities”.

Thus it is eminent that the educational institution bus should be registered in the name of the educational institution only(i.e) Principal, Correspondent, Manager, Bursar etc., followed by the name of the educational institution.

Government of India have deleted section 66(3) of Motor Vehicles Act, 1988 with effect from 14.08.2000 vide Government of India Gazette notification No.35, dated 14.08.2000. In view of this delectation of this section, every educational institution is approved, unapproved, manned by a Society or not, should obtain permit under section

76 of Motor Vehicles Act, 1988 read with rule 169 of Tamilnadu Motor Vehicles Rules, 1989.

With reference to taxation it is clarified that item No.8(9) of the first schedule under Tamilnadu Motor vehicles Taxation Act, 1974, provides for the collection of tax of Rs.500/- per quarter in respect of vehicles owned by educational institutions (Education Institution Bus), So it is very clear that the bus should be owned by the educational institution.

The contention of the Accountant General, Chennai that the buses not owned by educational institutions should not be granted concessional rate of tax applicable to educational institution vehicles is correct. The educational institution buses starting in the name of Trusts, Charitable institution or in some other style will not fall within the scope of taxation under item No. 8(a) of the first schedule under Tamilnadu Motor vehicles Taxation Act, 1974.

In view of the above, the Regional Transport Officers are requested to bear in mind and give suitable instructions to the tax collecting authorities under their control such lapses do not occur in their offices.

Sd/- T. Sivasubramanian
Joint Transport Commissioner

போக்குவரத்து துறை

அனுப்புனர்

போக்குவரத்து ஆணையர்,
சேப்பாக்கம் சென்னை-600 005.

பெறுனர்

அனைத்து சரக அலுவலர்கள்,
வட்டாரப் போக்குவரத்து அலுவலர்கள்,

ந.க.எண்.A5/16603/2010 நாள்: 07.01.2011

(சுற்றறிக்கை எண்.03/11)

பொருள்: மோட்டார் வாகனம் - கல்வி நிறுவனம் மற்றும் தனியார் பணி வாகனங்களுக்க தற்காலிக அனுமதிச் சீட்டு வழங்கும்போது - 1974ஆம் வருடத்திய தமிழ்நாடு மோட்டார் வாகன வரிச்சட்டம் (திருத்தச்சட்டம்)32-2010படி வரி வசூல் செய்ய - 01.01.2011 முதல் அமூல் படுத்தப்பட்டது - சில அறிவுரைகள் வழங்குவது தொடர்பாக.

பார்வை: அரசு ஆணை எண்.1086-உள்(போக்குவரத்து)-1) துறை நாள்: 30.12.2010.

பார்வையில் காணும் அரசு ஆணை எண்.1086-உள்(போக்குவரத்து -1) துறை நாள்:30.12.2010ல் 1974ம் வருடத்திய தமிழ்நாடு மோட்டார் வாகன வரிச்சட்டம் (திருத்தச்சட்டம்) 32-2010ன் படி 01.01.2011 முதல் கல்வி நிறுவனம் மற்றும் தனியார் பணி வாகனங்களுக்கு 1988ம் வருட மோட்டார் வாகனச் சட்டம் பிரிவு 87(1)ன் படி தற்காலிக அனுமதிச் சீட்டு வழங்கும் போது கீழ் காணுமாறு வரி விதிக்கப்பட்டுள்ளது.

1. கல்வி நிறுவன வாகனங்கள் தற்காலிக அனுமதி பெற்று தங்கள் நிறுவன மாணவர்கள் மற்றும் பணியாளர்களை ஏற்றிச் செல்லும் போது வரி ஏழு நாட்களுக்கு அல்லது அதற்கு குறைந்த நாட்களுக்க இருக்கை ஒன்றிற்கு ரூ 30 வீதம் வசூலிக்கப்பட வேண்டும். (ஒட்டுநர் நீங்கலாக).

2. தனியார் சேவை வாகனங்கள் தற்காலிக அனுமதி பெற்ற தங்கள் நிறுவன பணியாளர்களை ஏற்றிச் செல்லும் போது வரி ஏழு நாட்களுக்கு அல்லது அதற்கு குறைந்த நாட்களுக்கு இருக்கை ஒன்றிற்கு ரூ.90 வீதம் வசூலிக்கப்பட வேண்டும்.(ஒட்டுநர் நீங்கலாக)

3. கல்வி நிறுவன வாகனங்கள் மற்றும் தனியார் சேவை வாகனங்கள் தற்காலிக அனுமதி பெற்று வேறு நபர்களை ஏற்றிச் செல்லும் போது வரி நாள் ஒன்றிற்கு இருக்கை ஒன்றிற்கு ரூ.30 வீதம் வசூலிக்கப்பட வேண்டும் (ஒட்டுநர் நீங்கலாக).

எனவே வட்டாரப் போக்குவரத்து அலுவலர்கள், தற்காலிக அனுமதிச் சீட்டு வழங்கும் பொழுது மேற்கண்ட வரி விதிப்பினை கவனத்தில் கொண்டு தற்காலிக அனுமதி வழங்கப்பட வேண்டும்.

தணிக்கை அலுவலர்கள் மேற்கண்டவாறு அனுமதி வழங்கப்பட்ட வாகனங்களை தணிக்கையின்போது பயணிகளை சரிபார்த்து அதை ஒத்திசைவு செய்து கொள்ளப்பட வேண்டும். அவ்வாறு ஒத்திசைவு செய்யும் போது வித்தியாசம் காணப்படின் அவற்றிற்கு 1974ஆம் வருட தமிழ்நாடு மோட்டார் வாகன வரிச்சட்டப்படி வித்தியாச வரியனை வசூலித்து உரிய தணிக்கை அறிக்கை வழங்கப்பட வேண்டும். உரிய வித்தியாச வரி செலுத்தத் தவறும் பட்சத்தில் 1974ஆம் வருட தமிழ்நாடு மோட்டார் வாகன வரிச் சட்டம் பிரிவு 18 A ன் படி நடடிவக்கை எடுக்கமாறு கேட்டுக்கொள்ளப்படுகிறார்கள். இதனை, சரக இணை மற்றும் துணை போக்குவரத்து ஆணையர்கள் தங்களது செயலாக்க பணி மூலம் தீவிர கண்காணிப்பிற்கு உட்படுத்துமாறு கேட்டுக்கொள்ளப்படுகிறார்கள்.

மேலும் எதிர் வரும் காலங்களில் இவ்வலுவலக சுற்றறிக்கை எண். 10-2002 நடப்பு எண் அ4-17655-2002 நாள்: 13.03.2002ன்படி அண்மையிலுள்ள ஒரு மாவட்டத்திற்கு மட்டும் செல்லத்தக்க அனுமதி வழங்குமாறு அறிவுறுத்தப்படுகிறார்கள். மாநிலம் முழுவதும் இயக்க அனுமதி விஸ்தரிப்பு பரிந்துரை செய்ய வேண்டாம் என்றும், அவ்வாறு தேவை ஏற்படும் நிகழ்வுகளில் தற்காலிக அனுமதி வழங்குமாறு அறிவுறுத்தப்படுகிறார்கள்.

இச்சுற்றறிக்கை பெற்றுக் கொண்டதற்கான ஒப்புதலை உடன் இவ்வலுவலகத்திற்கு அனுப்பி வைக்குமாறு கேட்டுக்கொள்ளப்படுகிறார்கள்.

ஒம்/-மு.இராசாராம்
போக்குவரத்து ஆணையர்,

பெய்து

அவைத்து வட்டார போக்குவரத்து
அலுவலர்கள்
மோட்டார் வாகன ஆய்வாளர்கள்,
பஞ்சிஅலுவலகம்.

அய்யா,

பார்வை: திருப்பிக் கொடுத்த மத்திய ஆய்வகம், வடிக் கொடுத்த, செல்கை-5
அவர்களின் சுற்றல்களை மத்திய தெளிவுரை அடித எண்.டி.3/
69365/97, நாள்: 1.8.97

மறுபரிசீலனாக வாகனங்கள் வட்டார போக்குவரத்து அலுவலகத்திற்குக் கொண்டுவரும்போது 18 மாதங்களுக்கு மேலாக வாகனங்களுக்கும் துறைமுகரிச்சாட்டு கேட்டு வாகன உரிமையாளர்களை வட்டார போக்குவரத்து அலுவலர்கள் கட்டாயப் படுத்திவதாக பொதுமக்களிடையே இருந்து நிலவுகிறது. இது குறித்து பொதுமக்களிடமிருந்து புகார்மனுக்கள் பெறப்பட்டுள்ளன. பாரிவையில் சுறப்பட்டுள்ளவாறு வசிகவரித்துறை மூலம் 10.9.96க்கு முன் ஒரு மாநிலத்தில் வாங்கப்பட்டு 15 மாதத்திற்கு மேல் தடைமில்லாச்சான்று பெற்று தமிழ்நாட்டிற்கு வந்தாலும், 10.9.96க்குப் பின் பரிமாணத்தில்பதிவு செய்யப்பட்டு 18 மாதம் கழித்து தடைமில்லாச்சான்று (பாரிம்-28) பெற்று தமிழ்நாட்டிற்கு வந்தால் ஏற்றுக் கொள்ள எப்ப தெரிவிக்கப்பட்டுள்ளது.

மேற்கூறிய விவரங்களை வகைவாரித்துறையினர் தெள்ளியாகத் தெரிவித்து 18 மாதங்களுக்குப் பின்பு தடையில்லாச்சொத்து பெற்று வந்த வாகசங்களுக்கு ஏழைகள் வரி மீட்டாய் நிலையில், வகைவாரித்துறை மூலம் மீளவும் ஒரு தடையில்லாச்சொத்து பெற்று ஏழுமாத வாகச உரிமையாளர்களை கட்டாயப்படுத்துவது ஏற்கத்தக்கது அல்ல.

எவ்வே மேற்கூட்ட அறிவுரையை சரியாகப் பயன்படுத்தி பதிவு சான்றுகளில் தக் முறையாக வாங்கும் பதிவு செய்த தேதி மற்றும் படிவம் 28ல் தடையில்லா சான்று பெற்ற தேதி ஆகியவைகளை கருத்தில் கொண்டு பொதுமக்களிடமிருந்து டிகார்டுகளைத் தவிர்த்துமாறு அடைத்த வட்டார போக்குவரத்து அலுவலர்களும் கேட்டுக்கொள்ளப்படுகிறார்கள்.

ஒம்/ஜி. ஜேம்ஸ்,
பேராக்ஷரத்தித் துணையருக்காக.

1. ஆவணத்தின் துணை போக்குவரத்து ஆவணங்கள்.
2. திரு. பா. சக்திவேல், முன்னாள் நகர மன்ற உறுப்பினர்,
2/4 சென்னை சாவல், திண்டிவனம் (தகவலுக்காக).
3. திரப்பு ஆவணப் பதிவு ஆவணப் பதிவு, வணிகவாரியத்தினால், செப்பாக்கம், சென்னை-5
4. உதிரி நகல்-10
5. திரப்பு கோப்பு-1

മിസ്സൂറി പ്രദേശത്തെ മനോരമ / മനോരമ / മനോരമ

B. 7m. 34/22/0302

Ans. 11. 10. 02

மாநில பேரங்குவர்த்த அலுவலரின்
தேர்வுக் உதவியாளர், சென்னை - 5.

ഭിന്ന ഉത്പാദന വ്യവസ്ഥ.

Answer
2. 0.004. 0.002
1.004. 0.002 11
0.004. 0.002.

5-11-11

**OFFICE OF THE TRANSPORT COMMISSIONER,
CHEPAUK, MADRAS-5.**

Circular No. 100/96

**Sub: Motor Vehicles-Checking of vehicles-Collection of Entry tax-In
respect of other State vehicles-instructions-issued.**

It is hereby informed that the Regional Transport Officers should take action against the vehicles with Pondicherry Registration numbers in the following manner in addition to various other provisions of the Motor Vehicles Act and Tamil Nadu Motor Vehicles Rules and whenever a check report is issued, whether the vehicle is impounded or not, the Regional Transport Officer is to verify about the Hire Purchase Agreement entries in the Registration Certificate Book. If any Hire Purchase agreement is there, then the Finance Company should be directed to pay the Entry Tax. The xerox copies of the check reports should also be sent to the Hire Purchase Company. All the Regional Transport Officers are directed to follow these instructions and follow them scrupulously without giving room for any complaint. They are also requested to send the certificates to this effect to the State Transport Authority, Madras-5 every month before 5th of the month.

All the Regional Transport Officers are directed to acknowledge the receipt of this circular by return of post.

**Sd/- G.A.R AJKUMAR ,
Transport Commissioner,
Madras-5.**

CIRCULAR NO. 15/98

R.No.68753/EI/97.

Dated:9-2-98

Sub: motor vehicles-vehicles purchased from aftertastes-vehicles plying without payment of Entry Tax due to the Govt. of Tamilnadu - Order of the High court in W.P.. 1075/98 Dt 28-1-98 further instructions- issued- Reg.

Ref: Orders of the High court, Chennai in W.P.NO. 1075/98,dt.28.1.98.

In the Judgement in respect of vehicle PY.01/C.0888 (in W.P.No. 1075/98), the Hon.ble High court has made the following orders:-
.I have already disposed of a batch of- writ petitions ,giving necessary directions to the authorizes as to how they should act when application of this nature are filed before them. In spite of it, I find that the Authorities are only floating the orders of this Court..

It is also ordered that the application for Transfer of ownership and for assignment of Reregistration mark in respect of a vehicle registered in the other-state may be entertained and to pass orders without insisting upon the production of any clearance certificate under the Tamilnadu Entry of Motor Vehicles into local Areas Act, and to pass orders in accordance with law.

Even if any entry tax is payable , proceedings could be initiated by the respondents separately and that need not be a bar for passing orders on the application of the petitioner.

Hence, all the registering authorities are hereby directed that they should give instructions to the applicants that even to transfer of ownership, change of address and Re-registration, to file return in the prescribed Performa before the concern commercial tax authorities and if they show the evidence of filing of return before the Commercial tax authorities there is no bar to pass orders on the application and to dispose-.of the Cases.

In The High Court Of Judicature at Madras Dated:28-1-98
Coram:

The Honorable Mr. Justice S.S.Subramani
Writ Petition No. 1075 of 1998

Tmt. A. Mumtaj Begam

Petitioner

versus

- 1 .The Regional Transport Officer, Erode.
- 2.The Commercial Tax Officer, Erode.

..Respondents

For Petitioner : Mr.A.Ganesan
For 1st respondent : Mr.R.Thirugnanasambandhan.
Addi.GovtPleader.

ORDER

Petitioner seeks the issuance pf a writ of mandamus, directing the first respondent to entertain the application dated 20-11-1997 made by the petitioner for transfer of ownership and for assignment of new registration mark in respect of vehicle No.PY-OI/C-0888 and to pass orders on the same according to the provisions of the Motor Vehicles Act 1988 without insisting upon the production of any clearance certificate to under the Tamilnadu Entry of Motor Vehicles into Local Areas Act, forthwith.

2. I have already disposed of a batch of writ petitions, giving necessary directions to the Authorities as to how they should act when applications of this nature are filed before them. In spite of it, I find that the Authorities are only flouting the Orders of this Court.

3. I only direct the respondents No. 1 to entertain the application of the petitioner dated 20- 11-1997 for transfer of ownership and for as assignment of new registration mark in respect of the vehicle referred to above and pass orders thereon on accordance with law. Even if any entry tax is payable, proceedings could be initiated by the respondents

separately and that need not be a bar for passing orders on the application of the petitioner. I direct respondents No. 1 to pass orders with notice to the petitioner, within 15 days from the date of representation of the application.

The writ petition is disposed of accordingly.

The following departments have been declared "Non-Commercial Departments of Government of Tamilnadu" in G.O.MS.No. Noted against each:

List of Non-Commercial Department of Government of Tamil Nadu.

Sl.No.	Name of the Department	Government order No. and date
1	Labour and employment Department	G.O.Ms.No.93, Dt.2.2.76
2	Rural Development and Local Administration Department	G.O.Ms.No.312, Dt.23.2.76
3	Commercial Taxes Department	G.O.Ms.No.194, Dt.10.02.1976.
4	Fire service Department	G.O.Ms.No.856, Dt.24.2.76
5	Jail Department	G.O.Ms.No.712, (Home) Dt.29.3.76
6	Department of Director of Small Savings Department,	G.O.Rt.No.729, Finance (SS) Dt.18.5.76
7	Urban Land Tax Department	G.O.Ms.No.1319, Dt.31.3.76
8	Social Defence Rehabilitation Homes Social Welfares Department Government of Tamil Nadu	G.O.Ms.No.798, Dt.20.9.76.
9	Revenue Department Government of Tamil Nadu	G.O.Ms.No.1749, Dt.21.8.76.
10	Director of School Education, Director of Collegiate Education and Director of Government Examination	G.O.Ms.No.1949, Dt.6.9.76.
11	Public works Department P.W.D. Department	G.O.Ms.No.1736, Dt.8.12.75
12	Government Care Camp, Kelpakkam Social Welfare Department	G.O.Ms.No.1303, Dt.13.11.79
13	Director of Public Health and Preventive Medicine	G.O.Ms.No.1110, Dt.7.5.76
14	Department of Sericulture Industries Department	G.O.Ms.No.395, Dt.14.5.80
15	Police Department Home Department	G.O.Ms.No.1377, Dt.9.6.76
16	Department of Agriculture Agriculture Department	G.O.Ms.No.433, Dt.12.3.76
17	Dairy Development Department Agriculture Department(NP II)	G.O.Ms.No.1581, Dt.20.9.77.
18	Directorate of Prosecution Home(Gr.I) Department	G.O.Ms.No.3513, Dt.18.12.86.
19	Land Administrative Department Revenue Department	G.O.Ms.No.386, Dt.10.3.88.
20	Registration Department Commercial Taxes and Religious Endowments Department	G.O.Ms.No.65, Dt.27.1.88
21	Inspectorate of Factories Lab our Department	G.O.Ms.No.118, Dt.18.02.88
22	Transport Department (Under the Control of T.C) Home(Tr.I) Department	G.O.Ms.No.1471, Dt.9.6.86
23	Civil Supplies Department Food Department	G.O.Ms.No.6, Dt.6.1.76.
24	Public Works Secretariat P.W.D	G.O.Rt.No.1640, Dt.10.6.76.
25	Director of Medical Education Health (H & FPD)	G.O.Ms.No.1775, Dt.12.7.76.
26	Registration of Co-op Societies Housing Department	G.O.Ms.No.1126, Dt.25.8.76.
27	Non-Commercial Department	G.O.Ms.No.1926, Home Department Dt.17.7.73.

G.O. 3352 Home (TV-1)

Extract taken from page of Tamil Nadu Government Gazette

EXTRAORDINARY

PUBLISHED BY AUTHORITY

No. 440. MADRAS, THURSDAY, DECEMBER 30, 1976

(MARGAZHI 16, NALA (2007-TIRUVALLUVAR ANDU)

Part II - Section 2

Notifications or orders of interest to a section of the
public issued by Secretariat Departments.

NOTIFICATIONS BY GOVERNMENT.

HOME DEPARTMENT.

EXEMPTION FROM PAYMENT OF TAX TO MOTOR VEHICLES ADAPTED FOR
USE OF PHYSICALLY HANDICAPPED PERSONS UNDER TAMIL NADU
MOTOR VEHICLES TAXATION ACT.

(G.O. Ms.No.3352, Home(Transport-I), 29th
December 1976).

No. II(2)/HO/6898(e)/76.

In exercise of the powers conferred by sub-section (1) of
section 20 of the Tamil Nadu Motor Vehicles Taxation Act,
1974 (Tamil Nadu Act 13 of 1974) and in supersession of
Home Department Notification II-1 No. 4027 of 1972, dated the
19th July 1972, published at page 769 in Part II-Section 1
of the Tamil Nadu Government Gazette, dated the 16th August
1972, the Governor of Tamil Nadu hereby exempts from the
payment of tax leviable under the said Act, all motor vehicles
specially designed or adapted for the use of physically
handicapped persons provided that the adapted vehicles are
used by the physically handicapped persons only.

The exemption hereby shall come into force on and from
1st January 1977.

K. SUBRAHMANYAM,
Commissioner and Secretary to Government

/ True Extract /

Corrections : None

Compared By

Checked by



GOVERNMENT OF TAMILNADU

Motor Vehicles – taxation – Non transport Vehicles – belonging to Central Government Employees – Tax paid in other states Exempted from payment of tax in Tamil Nadu orders – issued.

Home(Transport-I) Department.

G.O.Ms.No.527.

Dated: 07.04.1997

Read:

1. G.O.Ms.No.1536 Home dated 15.10.1991.

Read also:-

1. From the Transport Commissioner, Chennai D.O.Lr.No.61251/D1/96 dated: 17.10.1996.
2. From the Transport Commissioner, Chennai D.O.Lr.No.7014/D1/97 dated 21.01.1997.

ORDER

The following Notification will be published in the Tamil Nadu Government Gazette:

NOTIFICATION

In exercise of the powers conferred by clause (1) of Section 20 of the Tamil Nadu Motor Vehicles taxation Act, 1974 (Tamil Nadu Act 13 of 1974) and in suppression of the Home Department Notification No.II(2)/HO/5330/91, Published at page 859 in Part II section 2 of the Tamil Nadu Government Gazette, dated the 13 th November 1991. The Governor of Tamil Nadu hereby makes exemption in regard to the tax payable in respect of non-transport vehicles (Motor cycle, Scooter and Car) belonging to the Indian Defence Personal employees of the Government of India and the Employees of the brought with them to the state of Tamil nadu on transfer and for which tax has already been paid in other state or Union Territory as the case may be prior to their postings to the State of Tamil Nadu, for the period to which in a tax has already been paid in the other State or Union Territory, as the case may be.

M.DEVARAJ
Secretary to Government.

GOVERNMENT OF TAMIL NADU

A B S T R A C T

Motor Vehicles - Taxation - Motor Vehicles used by the Disabled soldiers and Officers of Defence - Exemption from payment of motor vehicles tax - Orders - Notification - Issued.

HOME (-TRANSPORT - I:) DEPARTMENT

19 MAR 2002

G.O. MS. NO. 162.

DATED:- 26--2--2002.

READ:-

From the Transport Commissioner, Chennai, Letter NO. 54282/D1/2001, dated 18--7--2001.

NEW
ORDER:-

The following Notification will be Published in the Tamil Nadu Government Gazette:-

2. This order issues with the concurrence of Finance Department vide its U.O. NO. 3704/FS/P/2001, dated 9--12--2001.

NOTIFICATION

In exercise of the powers conferred by sub - clause (a) of clause (1) of section 20 of the Tamil Nadu Act 13 of 1974, the Governor of Tamil Nadu hereby exempts to the tax payable under the said Act in respect of a non - transport (personal) motor vehicles owned and used by the disabled soldiers and Officers of defence service with effect on and from 26--2--2002 subject to the following conditions, namely:-

- (i.) The tax exemption is applicable to one vehicle only if the individual possess two or more such vehicles.
- (ii.) The tax exemption is not allowed to transport vehicle like Omni bus, maxi cab, motor cab and autorickshaw.
- (iii.) The tax exemption is allowed as long as the vehicle is owned by the individual or till/life time, whichever is earlier and it is not allowed to the legal - heirs of such individuals.

p.t.o.

- 2 -

(iv.) Necessary entry in the disability certificate of the soldiers or officers of the Defence Services shall be made by the appropriate authority.

(BY ORDER OF THE GOVERNOR)

NARESH GUPTHA,
SECRETARY TO GOVERNMENT.

To

The Transport Commissioner, Chennai--600005.

~~All Regional Transport Authorities~~ / collector, Ariyalur.

All Regional Transport Officers.

The Accountant General Chennai--600018.

The Accountant General (AUDIT),
Chennai--600006.

The Works Manager, Government Central Press,
Chennai--600079.

(For Publication in Tamil Nadu Government
Gazette Extraordinary and send 100
copies of Notification to Government
in Home (Transport - I.) Department.

The Lieutenant Colonel Head Quarter,
A.T.K. AND AND GOA Area,
Island Ground,
Chennai--600009.

COPY TO:-

The Public (MIL) Department, Chennai--600009.

The Public (SC) Department, Chennai--600009.

The Finance Department, Chennai--600009.

The Law Department, Chennai--600009.

FORWARDED : BY ORDER

V. Usha Bai
SECTION OFFICER.

KS. 1--3--2002.

CD 18 9781 / B.1.1002

comitted

copy to

all 1/10/12

www.transportinfo.com

Lr. No. 56000/D1/2003

Dt.

08.09.2003

CIRCULAR NO. 37/2003

Sir,

Sub : Motor Vehicles – Taxation – T.N.M.V.T. (Amendment) Act
(Act 13/2003) Levy of Green Tax – Certain Clarifications – Reg.

Ref : 1. T.N.M.V.T. (Amendment) Act 2003
2. G.O.Ms. No. 649, Home (Tr.L) Dept dt. 31.7.2003
3. G.O.Ms. No. 650, Home (Tr.L) Dept. dt. 31.7.2003

According to Sec 3-A of Tamilnadu Motor Vehicles Taxation Act 1974 introduced by Tamilnadu Motor Vehicles Taxation (Amendment) Act 2003, (Act 13/2003) There shall be leveled and collected an additional tax called Green Tax in addition to the tax levied under Sec. 3 on the motor vehicles suitable for use on road as specified in IVth Schedule for the purpose of implementation of various measures to control air pollution.

2. As per Notification issued in G.O.Ms. No. 649, Home (Tr.L) Dept. dt. 31.7.2003, this levy has come into force from 1.8.2003. This tax shall be paid by cash or crossed demand draft or crossed bankers cheque.

3. It is clarified that the levy of Green Tax for the motor vehicle specified in IVth schedule to the Act applies not only to motor vehicle registered in Tamilnadu but also motor vehicles registered in other state and permitted to operate in Tamilnadu. This point may be kept in mind and the collection of green tax may be made from other state vehicles plying in Tamilnadu.

4. As regards the collection of Green Tax for Tamilnadu based vehicles, Instruction are issued in this office letter No. D1/58549/2-3 dt. 3.9.2003 that the regional Transport Officers should ensure that the tax is collected on the first occasion itself, when

the owner of a motor vehicle approaches the Regional Transport office in connection with his work, such as Hire-Purchase Agreement / Endorsement/Hire purchase termination, Transfer or Ownership, change of Address No. Objection Certificate / Renewal of Certificate of registration, Joint application, Renewal of permit, Surrender of permit, replacement etc.,

5. Regarding collection of Green Tax for inter – state vehicles, the following instructions are issued :-

- i) Green Tax may be collected from all transport vehicles (completed seven years from the date of registration) of other states authorised to ply in Tamilnadu.
- ii) The tax may be collected at the time of vehicles passing through the Check Posts, at the time of payment of tax, if any, at the Regional Transport Officer or at the time of making any application for any transaction, such as grant, renewal, replacement of extension of validity of permit etc., at the office of the State Transport Authority or Regional Transport Officer, as the case may be.
- iii) The period of validity of the tax shall be from 1.8.2003 or from the date on which a transport vehicle has completed 7 years from the date of its registration, whichever is latter, provided, the vehicles has valid permit, counter signature of permit, as the case may be, to ply in Tamilnadu
- iv) If a vehicle of other State already completed 7 years from the date of its registration is granted with counter signature of permit to ply in Tamilnadu, subsequently, the date from which the vehicle is authorized to ply in Tamilnadu shall be the date on which the liability of tax under Sec.3-A accrues in the case of that vehicle.
- v) The particulars of Green Tax aid at the office of the State Transport Authority shall be informed to the border Regional Transport Officers in Tamilnadu nearer to the Owner's address. The Regional Transport Officers shall keep a watch on the payment of Green Tax for subsequent periods.

The receipt of the Circular may be acknowledged at once.

Sd/-. K.Ramalingam
Transport
Commissioner,
Chennai – 5.

Transport Department

From
Thiru S. Sivasubramanian, I.A.S.,
Transport Commissioner,
Chepauk,
Madras - 5.

To
The Regional Transport Officer,
Dharmapuri

Lr. No. 116492/D1/92 Dt. 3.6.93

Sir,

Sub: Motor Vehicles - Taxation - Collection of tax in respect of Idle vehicles - certain representation - reg.

- Ref: 1. Lr. No. 6882/T1/ASTC/92, dt: 21.11.92 from
Tvl. Annai Sathya Transport Corpn. Ltd.,
Dharmapuri.
2. Lr. No. 53200/84/92 dt. 6.5.93 from the
Regional Transport Officer, Dharmapuri.

Tvl. Annai Sathya Transport Corpn. Ltd., Have represented that you have insisted to pay idle tax in respect of their idle vehicles which were kept for disposal after alteration or transfer of ownership and requested to issue clarification in the matter.

2. In the reference 2nd cited, you have argued that you were proceeding from the premise that section 3(1) of the Tamilnadu Motor Vehicles Taxation Act 1974 provides for the levy of tax on every motor vehicle used or kept for use in the State of Tamilnadu.

3. Not Content to leave the term used or kept for use to assume its literal meaning, the framers have defined it under rule 3 of Tamilnadu Motor Vehicles Taxation Rules 1974. According to this definition, a transport vehicle (other than those exempt from obtaining permit under the Motor Vehicles Act) is deemed to be used or kept for use in this state so long as the vehicle is covered by permit or countersignature of permit issued by any transport authority in this State or covered by permit granted in any other State and valid in this State by virtue of rules made under clause (hh) of sub section 2 of section 68 of Motor Vehicles Act 1939. It therefore follows that an idle transport vehicle (i.e) transport vehicle not covered by permit) is outside the scope of the provisions of the Tamilnadu Motor Vehicles Taxation Act and Rules. The only course of action would be prosecution. All Regional Transport Officers and Deputy Transport Commissioners were morethan once informed that tax should not be collected on idle vehicles. This has also been stressed on all conferences of Regional Transport Officers and Deputy Transport Commissioners.

- - - 2

-2-

There have been number of representations from various-quarters that not only the Regional Transport Officers, Dharmapuri but also other Regional Transport Officers are collecting tax for idle vehicles.

5. Therefore I inform you not to collect tax in respect of idle vehicles as already ordered by government unless specific orders or notifications are available to collect idle tax on any-particular particular circumstance.

Sd/- S. Sivasubramanian,
Transport Commissioner.

Copy to: All Regional Transport Officers and
All Deputy Transport Commissioners for information
and necessary action.

action by order /

Sd/-
Personal Assistant to S.T.A.
Madras

D. Dis Endt. 12522/B1/93 Dt. 15.6.93

Communicated to all staff for information and necessary action.

Sd/-
Regional Transport Officer,
Sivagangai.

To
RTO, PA to RTO
Suptt. A & B,
All Staff

Copy to MVI/Gr. I, Sivagangai.

true copy /

SUPERINTENDENT.

21.6.93

Lr. No- D1/188S5/92

Date: 13-4-93

Circular No. 24/93.

Sir,

Sub : Motor Vehicles - Vehicles off the road, Demand of tax - regarding.

- Ref : 1. This office letter No. D1/18855/92, dated. 10-3-93.
2. Orders of the High Court, Madras in W. P. No- 20476/92, dated 22-12-92.
3. Orders of High Court, Madras in W. P. No, 17578/92, dated 9-2-93.

In the reference 1st cited clear out instructions were issued to you for making .Nil. assessment in respect of off the road vehicles.

The latest judgments which meets all the usual exclamations given by the officers of the Transport Department to justify the nil assessment are enclosed. The salient features of the judgments W. P. Nos. 20476/92 and 19920/92 are given below :-

a) Is there any necessity to issue show cause notice for tax liability.

The Honorable Justice Thiru. Srinivasan has held that the law does not require any show cause notice being issued before making a demand for payment of tax from the owner of the vehicle and the penalty which is consequent to default in payment. While arriving this observation the High Court has gone into the provisions of the taxation Act elaborately. Section 3 of the Tamil Nadu Motor Vehicles Taxation Act, 1974 provides for levy of tax on every motor vehicle used or kept for use in the State of Tamilnadu. Rule 3 of Tamil Nadu Motor Vehicles Taxation Rules, 1974 introduces a statutory fiction whereby a motor vehicle shall be deemed to be used or kept for use in the State of Tamilnadu for the purpose of section 3 of the Tamil Nadu Motor Vehicles taxation Act, 1974 in the case of Transport vehicles covered by permit or counter signature of permit, issued by any transport authority in the State.

According to rule 172 (6) of Tamil Nadu Motor Vehicles Rules, 1989, if a person stops the vehicle without using it for the purpose for which the permit had been obtained, is bound to inform the authorities about the stoppage of the vehicle and also apply for permission to suspend

the service for any period exceeding ten days- Stoppage report should be sent in the prescribed form SPR as per rule 255. It is seen from the prescribed form that he is bound to inform the date from which the vehicle is stopped, the place where the vehicle is kept and the probable date or resumption of service. If he does not do so he is deemed to be using the vehicle or keeping it for use within the meaning of section 3 of the Motor Vehicles Taxation Act-That is why a statutory fiction is introduced by rule 3 of Tamil Nadu Motor Vehicles Rules 1974.

It is also observed that the word 'use' referred to in section 3 of Taxation Act is not a legal use but a factual use. If a vehicle is used factually or kept for use actually, even though the owner of vehicle is not entitled in law to use the same as such he is bound to pay tax. The burden is always on him to prove that the vehicle has not been used or kept for use. The language of sections 3, 4 and 8 of the taxation Act cast a duty on the permit holder to pay tax himself. Consequently, an order any previous notice to the person concerned.

b) Whether the petitioner can argue that there is no liability to pay from the date of expiry of fitness certificate.

This argument has also failed before the High Court. High Court had held that even if the Fitness certificate is not valid, the vehicle shall be deemed to have been kept for use under rule

3 if it is covered by a permit. The tax is based upon the actual user of the vehicle on the intention to use the vehicle factually.

c) When a proceeding under section 86 of the M V, Act is pending, can we issue demand notice for payment of tax and penalty.

The Court had observed that there is no substance in this contention. The provisions of the taxation Act and the rules framed there under are enforceable in addition to the proceedings which may be initiated against the owner of the vehicle who violates the conditions of permit. They are not mutually exclusive. However, in the conference of Regional Transport Officers, and Deputy Transport Commissioners, a policy has already been derived that we need not resort to take action for the cancellation of permit for non-payment of tax. Instead, we may wait till the natural death of the permit (i. e.,) till the validity of permit or let the permit holder seek remedy by surrendering the permit for cancellation under rule 204 of Tamilnadu Motor Vehicle Rules 1940, if he chooses to get rid of the Transport business.

3. The enclosed two judgments may be gone through deepened acted upon.

Sd./ S. Sivasubramanian
Transport Commissioner

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Tuesday the ninth day of February

One Thousand nine hundred and ninety three

PRESENT :

The Honorable Mr. Justice Kanakaraj WMP. No, 25124 & 29325/82.
In RP, 17S79J92

Mohan Sundarajan ... petitions in Both the petitions
(Pate in WP. 1757-/92 High court. Madras

Vs

The Regional Transport Officer,
Madras North.

... Respondent in both the
petitions (reppdt. in. do.)

Petition praying that in the circumstances stated therein and in the affidavit filed in therewith WP. No 17579/92 the High Court will be pleased to 1) stay the operation of the notice of demand issued by the respondent herein ju. R. No. 35269/A3/92 dated 3-9-92 (2) issue appropriate orders directing to the Respondent herein to issue Fitness certificate to the lorry WSC 1170 pending WP. No 17&79 of 92 presented under Article 226 of the Constitution of India to issue a writ of mandamus forbearing the respondent herein from collecting the tax with penalty for the period from 1-7-90 to till date, pursuant to its notice of demand issued in R. No. 35260/A3/92, dt 3-9-92.

ORDER : These petitions coming on for hearing upon per using the petition and the respective affidavit filed in support of WP. No. 17579/92 on the file of the High Court and the order of this court dated 16-11-92 and made in WP. No. 25124/92 and upon hearing the arguments of Mr., R. P. Kabiten advocate for the petitioner In both the petitions and of Mr. V. P. Sengottival Govt. advocate on behalf of the Respondents in both the petitions, the court made the following order :-

The writ petition is to quash the order dated 3-9-92 in and by which, a demand was made for payment of tax and penalty- A perusal of the order shows that the vehicle in question WSC 1170 is covered by a valid permit, valid up to 29-6-1994, Under Rule 7 of the Tamilnadu Motor Taxation Rules, tax has to be paid for the vehicle within the stipulated time. In respect of the vehicle in question, the tax was paid from 1-7-1990- The permit - holder did not also intimate the stoppage of the vehicle, nor did he deposit the records as required under Rules 1989. The permit - holder did not obtain prior permission to stop the vehicle as required under Rule 172(6). It is under these circumstances that the impugned demand can be made.

2. On the other hand, the petitioner relying on the report of the Motor Vehicles Inspector, based on a verification of the vehicles in the garage. The inspection was made on 3-2-1992 But, the Motor Vehicles Inspector could not say that the vehicle was off the road from 25-7-1990 till 30-1-1992. It is, therefore, argued that the petitioner cannot be compelled to pay the tax for the vehicle as per the impugned demand- pending disposal of the writ petition, WMP No. 25124 of 1992 has been taken up and interim stay was granted then only till 14-12-92. WMP. No 29325 of 92 is for a direction to issue the fitness certificate for the vehicle on the ground that the respondents are demanding payment of the tax as per the imputed demand before considering the grant of fitness certificate.

3. Learned Government Pleader relies on the counter affidavit to show that the requirement of the rules above mentioned have not been complied with, on as to entitle the petitioner for the permission of the Srinivasan, J., in W. P Nos 20746 and 19920 of 1992, considered identical issues and has held that the permit holder is not entitled to any indulgence, so long as he does not comply with the rules- In this case, as noticed above, the permit - holder did not submit the stoppage report and did not deposit the records, nor did he obtain any prior permission to stop the vehicle, The permit is valid till 29-6-1994. I am PRIMA FACIE satisfied that the impugned demand is legal and correct. Once this Court comes to that conclusion, the question of consideration of certificate, cannot arise, because the tax has not been paid. It is always open to the permit holder to pay the amount, under protest the risk the issue of the fitness certificate. I therefore hold that the petitioner is not entitled to stay of the impugned demand, Consequently I hold that the petitioner is not entitled to the issue of a fitness certificate without paying the tax, However, pending disposal of the writ petition, I permit the petitioner to pay the tax in

three equal monthly instalments commencing from March 1993, and in the event of such payment, the Authorities shall consider the issue of the fitness certificate The WMPs. Are ordered in the above forma.

Sd./- V. V. Kannan
Asst. Registrar (C o- Dept).

IN THE HIGH C OURT OF JUDIC ATURE AT MADRAS

Dated: 12-1992

CORAM

The Hon.ble Mr. Justice SRINIVASAN
W. P. nos 20476 of 1992 and 19920 of 1992

W.P. No. 20746 of 1992 :
Raj Fernandez

... Petitioner

Versus

Regional Transport Officer,
Madras (South) Madras-31.
W.P. No. 19920 of 1992 :
P Gunasekaran

... Respondent.

... Petitioner

Versus

1. The Regional Transport Officer,
Madras (North) Madras-13.

2. The Regional Transport officer,
Madras C entral, Madras-33

... Respondents

For Petitioner in both the W.PS. . Mr N. Gopalakrishnan
For Respondents in both the W. PS. . Mr. V. P. Sengottuvel,
Govt, Advocate.

ORDER.

W. P. No 27476 of 1992.

The petitioner is the owner of the Tourist Maxi-C ab bearing No. TSD 6730 with a permit valid Tamil-Nadu. The petitioner paid tax upto 30-6-9'- The Fitness. certificate expired on 23-8- 1991, It is the claim of the petitioner

that the vehicle developed major repairs and in order to carry out the same, the vehicle was entrusted to a garage on 2-6-91. It is stated that the repairs were completed only on 11-12-92 and handed over to the petitioner.

2. In the meanwhile the secretary to the Regional Transport Authority, Madras, issued a notice dated 6-12-92 under section 86 of the Motor Vehicles Act, calling for an explanation of the petitioner for non-compliance with the conditions of permit. The petitioner sent a reply on 12-12-1992 stating that the vehicle was under repairs and it was taken delivery only on 11-12-92. It was stated that the non plying of the vehicle was neither wilful nor wanton, but beyond circumstances. On the same day, the petitioner filed an application before the respondent for permission to pay the current tax and obtained renewal of fitness certificate for the purpose of resuming service to the vehicle. The respondent issued a demand notice dated 16-12-92.

The petitioner was called upon to pay tax from 1-7-91 to 30-1-92 with penalty there on as prescribed by the Tamil Nadu Motor Vehicles Taxation Act.) and the rules there under. Aggrieved by the said demand, the petitioner has filed this writ petition praying for issue of a certiorari.

3 The petitioner challenges the demand notice on these grounds :-

1) It has been issued without any show cause notice and the principles of natural justice have been violated.

2) The validity of fitness certificate having expired on 2-5-92 the petitioner had no liability to pay tax from that date.

3) When proceeding under section 86 of the Motor Vehicles Act is pending, the respondent ought not to have issued a demand notice for payment of tax and penalty.

4. W P. No 19920 of 1992 : The petitioner is the owner of public carrier bearing number TSF 0460. He paid tax upto 30-9-90. According to him, the vehicle developed major repairs on 26-9-90 and it was entrusted to a garco. After the repairs were completed, the vehicle was taken on a trial run on 24-3-92, according to the petitioner when the Motor Vehicle Inspector, Madras Central, stopped and checked the same. The inspector found that the relevant documents were not carried in the vehicle and tax had not been paid for the quarter ending 31-3-92, with the result the impounded

the vehicle The petitioner filed W. P. No 6803 of 92 for release of the vehicle. This court by order dated 19-8-92 directed the release of the vehicle on condition that the petitioner furnished bank guarantee for a sum of Rs. 8000/- and produced Xerox copies of the registration certificate, insurance certificate etc, and also gave an undertaking to the effect that he would participate in the enquiry, if any, initiated encumbrance of the check report The petitioner furnished a bank guarantee for Rs. 5000/-, but he did not comply with the other two conditions imposed by this court. But vehicle was released A notice was issued to this petitioner under section 86 of the Motor Vehicles Act on 7-8 92 in S. No, A4/22669792 calling upon him to show cause why his permit should not be cancelled for delation of the conditions of permit

5. A demand notice was issued to him to pay the tax from 1-10-90, but it turned unserved with the endorsement .nat knewe. The petitioner issued a notice through his advocate for grant of fitness certificate- On recalying a negative reply, the petitioner field W. P. No. 9912 of 1992 in the court for issue of Maudamus. By order dated 22-7-1992 I directed the respondents there in to inspect the vehicle on production by the petitioner and if it was found fit, they shall issue a fitness certificate in accordance with law- It was brought to my notice that the notice is need to the petitioner returned observed. The petitioner explained that the address contained in the licence and the permit was that of the financier and he gave particular address as his own address.

I recorded the same in my order and I directed the respondents, therein to issue notice to the said address The respondent need a date tor enquiry end issued a notice to the petitioner.

But, it returned unserved with the endorsement . no such person.. Thereafter, the respondent sought the opinion of the Government Pleader, who advised him to account the current tax and issue the fitness certificate When the petitioner came to pay the current lax, the explained that ha was away from his place and that is why that notice could not be served and that he was prepared to accept the notices in person.

6. Accordingly, he was served on 28-8-92 when he paid the current tax- the hearing was posted to 3-9-92. After hearing the petitioner, the respondent passed a detailed order on 15-9-92 directing the petitioner to pay a sum of Rs.3,930/- towards tax plus Rs.27860/- towards penalty, making a total of Rs. 41,790/, It is the said order that is challenged in this writ petition. The petitioner urges that the validity of the fitness certificate having expired already, the petitioner was not liable to pay tax. It is also

already, the petitioner was not liable to tax. It is also urged that the petitioner's vehicle was only in the garage and there was no liability to pay tax when it was not in use.

7. Before considering the contention of the petitioners, it is necessary to refer to certain provisions of the statutes and the Rules made thereunder. Section 3 of the Tamil Nadu Motor Vehicles Taxation Act 1974, hereinafter referred to as 'Taxation Act', provides for levy of tax on every motor vehicle used or kept for use in the State of Tamilnadu at the rate specified for such vehicle in the First Schedule or, at the case may be, in the Second Schedule. Sub section (2) empowers the Government to increase the tax specified in the Schedules by notifications from time to time. Section 4(2) of the Taxation Act provides that no motor vehicle shall be used or kept for use in the State of Tamilnadu at any time unless a licence has been obtained. Section 5 thereof is to effect that licence can be issued only on payment of tax.

Rule 3 of the Tamilnadu Motor Vehicles Taxation Rules introduces a statutory fiction, where by a motor vehicle shall be deemed to be used or kept for use in the State of Tamilnadu for the purpose of Section-3 of Taxation Act, in the case of transport vehicles covered by permit or counter signature of permit issued by any transport authority in the state. Section 8 of the Taxation Act provides for the period within which the tax is to be paid. According to the Section, the tax due under the Act shall be paid within such period, not being less than seven days or more than forty five days from the commence men of the quarter, half-year or year as may be prescribed and different periods may be prescribed for different classes of motor vehicles. The corresponding rule under the Rules is Rule?, which prescribes different periods for different classes of vehicles.

Section 8-A of the taxation Act provides that no application for the grant or renewal of fitness certificates in respect of transport vehicle shall be entertained unless the tax due under the taxation Act in respect of such Vehicle has been paid. The provision exempts only a new transports vehicle produced for registration. Section 15 of the Taxation Act prescribes that if the tax due in respect of a vehicle has not been paid within the period prescribed under Section 8, the registered owner or the person having possession or control thereof shall pay, in addition to the tax a penalty of such sum. not exceeding twice the amount of the quarterly tax or as the came may be, halt of the amount of annual tax payable, as may be prescribed.

The section also makes him liable to punishment of fines 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 above. Rule 8 is the corresponding rule, which prescribes different penalties, according to the periods of default. Section 18 of the Taxation Act declares that if the tax due in respect of the 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- Rule 8 of the Rules enables any inspecting officer having reason to believe that a transport vehicle has been or is being used with a permit rendered ineffective under Section 18 of the Taxation Act to impound the certificate of registration, the permit and such other documents as he may consider necessary.

8. Rule 172 (6) of the Tamil Nadu Motor Vehicles Rules formed under the Motor Vehicles Act, 1988, makes a condition of permit of every transport vehicle that it should be so maintained as to be available for the service for which the permit was granted for the entire period of currency of the permit and the permit is liable to be suspended or cancelled after due notice to permit holder, if the vehicle has not been used for the purpose for which the permit was granted for a continuous period of more than ten days, unless the holder of the permit had obtained in writing the prior permission of the Transport Authority to suspend the service of the vehicle for a specific period exceeding ten days. The first proviso to the Rule states that no holder of a permit shall ordinarily be granted permission to suspend the service of the vehicle for a continuous period exceeding twenty days at a time and the second proviso enables an extension of the said period by such further period or periods as the Transport Authority thinks fit. The third proviso enjoins the permit holder to pay the fee prescribed in the Table under Rule 279. Thus if a person stops the vehicle without using it for the purpose for which the permit had been obtained, is bound to inform the authorities and also apply for permission to suspend the service for any period exceeding ten days.

Rule 254 of the same Rules prescribed that if the holder of a stage carriage or goods carriage permit withdraws the vehicle from the service for any reason and if does not restore the same to service within a period of ten days, he shall forthwith report the fact, the reason therefore and the expected period of withdrawal to the Regional Transport Authority concerned and shall also submit a report to that authority immediately on restoration of the vehicles to the service. Rule 255 prescribes that the report should be in the Form SP8-Part A for transport vehicles. Rule 256 clarifies that the submission of a report under Rule 234 shall not prejudice

the action, if any, that might be taken under law in respect of the permit for non-performance or irregular performance or that service authorised by the permit.

9. Section 13 of the Taxation Act provides for re fund of tax if the vehicle had not been used en any public road during the whole of the quarter, half year or life time or a continuous part thereof not being less than one month at such rates as may. from time to time, be notified by the Government and the same shall be payable on an application made within such period as may be prescribed and subject to such conditions as may be specified in such notification. Rules 11 to 14 of the Taxation Rules Delate to refund of tax- Rule 11 prescribes rates at which refund should be granted Rules 12 and 13 prescribe the authority to whom the application for refund shall be made and the sanction thereof. Rule 14 prescribes the conditions for refund of tax. Clause (a) thereof provides that taxation licence shall be surrendered to the Regional Transport Officer concerned within seven days from the date of stoppage of the vehicle or a reasonable period there- Clause (b) directs that the non-use of the vehicle shall be in mated in writing to the Regional Transport Authority concerned by Registered Post with acknowledgment due together with such reasons for the non-use of and the details as to the place where the vehicle is garaged, within seven days from the stoppage of the vehicle or within a reasonable period and shall thereafter^ and the surrender, m the case of transport vehicle of the certificate of registration and permit.

10. A perusal of the above provisions clearly indicates that they have been framed with a particular scheme-A permit holder is bound to use the vehicle for the purpose for which the permit had been obtained and that is a condition of the permit. If he is withdrawing the service even temporarily, and not utilising tee permit, he is bound to inform the authorities and give all the relevant particulars It is seen from the prescribed from that he is bound to inform the dare from which the vehicle is stopped, the place were the vehicle is Kent and the probable date of resumption of service He is also required to inform the last quarter for which tax had been paid and the date of expiry of take fitness certificate- If he does not do so, he is deemed to be using the vehicle or keeping it for use within the meaning of section 3 of the Taxation Act- That is why a statutory fiction is introduced by Rule 3 of the Taxation Rules. The holder of the permit is deemed to use this vehicle or Keep it for use, unless he acts under the relevant rules and gives information to the authorities concerned that the vehicle had been stopped and has not been used. The word .use. referred to in section 3 of the Taxation Act is not a legal use but a factual use- If a vehicle is used

factually or kept for use factually, even though the owner of the vehicle is not entitled in law to use the same as such, he is bound to pay the tax as per Section 3 of the Taxation Act- If he is genuinely not using the vehicle or not in a position to use the vehicle or not keeping the vehicle in use, he will certainly be, entitled to exemption from payment of tax for the period during which the vehicle was not in use if he had furnished the necessary information to the authorities as prescribed. In the absence of his taking such action under the relevant rules, the law presumes that he is using the vehicle or keeping it for use- In such cases, he is bound to pay tax as levied, under the Taxation Act, It is also to be noted that the tax is paid practically in advance for the period for which the vehicle is to be used.

It should, in all cases, be paid within the period prescribed, which happens to be in the beginning of the month, quarter or year. Hence, in most of the cases where the vehicle is stopped without being used, the owner will be obliged to ask for refund as he would have already paid the tax for the period. That is why there are provisions show that when an application for refund is made, he is bound to surrender the licence. A reading of these provisions would lead to the conclusion that unless a person complies with the rules relating to intimation of withdrawal of the vehicle from service, he is bound to pay tax and he cannot claim exemption therefrom. The burden is always on him to prove that the vehicle has not been used or not kept for use.

11. The language of Sections 3, 4 and 8 of the Taxation Act cast a duty on the owner of the vehicle to pay the tax himself. The quantum of tax is set out in the schedule, unless altered by Government notification. The amount of tax is thus known already to the owner of the vehicle. The Taxation Act is not like Income-tax Act or Sales-tax Act, when an assessment has to be made on the basis of return. The tax is a fixed amount and it has to be paid within the periods specified. Even with regard to penalty, the rules themselves prescribe the amounts of penalty depending on the period of default. Here again, there is no necessity for any order of assessment as such. Consequently an order directing payment of tax as well as penalty on default, does not require any previous notice to the person concerned.

The person is very well aware that he had not paid the tax. If he has paid the tax already and a demand is made mistakenly, it is always open to him to convince the authorities that he had paid the tax and yet a wrong demand is issued. If, on the other hand, his contention is that he is not liable to pay tax- it is for him to make out that case, licence, there is no

necessity whatever for issuing a show cause notice to the owner of the vehicle in order to call upon him to pay tube tax, which he himself is bound to pay and the penalty for default in payment of tax. There is no question of any violation of principles of natural justice. It is a statutory liability cast on the owner of the vehicle and he should perform his duties properly, if he has failed to do so. he cannot claim that there is a violation of principles of natural justice in his not having been heard before the order is passed.

The order is passed only on the basis of the statutory prescriptions of which he is already aware.

12. Hence, the first contention of the petitioner in the first petition that there is no show cause notice and there is violation of principles of natural justice, is without substance. Learned counsel placed reliance on the judgement of Namar Sundaram, J- in R, Mahalakshmi V The Regional Transport Officer, Salem and another (W. P No. 4073 of 1978-Order dated 23-6-1981). In that case the authorities took the view that the vehicle was used as stage carriage, though the owner was have only an empty-bus carriage permit. She was directed to show cause why she should not pay tax on the basis that it was used as a stage carriage, She offered an explanation which was not accepted and an order was passed against her. That was challenged by person the ground that she was not heard in person and an opportunity should have been given to her by the authorities- Reliance was placed on the judgement of Koshal, J. in The Rasa Paulose V, The Regional Transport Authority. Madurai and another (W. P. Nos. 69 and 70 of 1974 - judgement dated 18-1-1976; who held that an order which burdens a person with heavy pecuniary liability is quasi - Judicial in character and could not be passed without altering an opportunity to the person concerned of being heard. Reference was also made to the Judgement of Natrajan, J. in Raja Transport Firm V

The Regional Transport Officer, Madurai (W. P, No 468^ of 1976 - Judgement dated 4- 10-1978) and the Judgement of Mohan, J. in N-Subramaniam V The Regional Transport Officer, Thanjavur (W. P. No. 4788 of 1976 - Judgement dated 18-10-1979). The learned Judge relied on those judgements and held that the order was quasi-judicial in character and the petitioner ought to have been heard before it was passed- Consequently he quashed the order. The facts of the said case are entirely different. The question whether a particular vehicle was used as stage carriage though the permit was only for an Omni-bus carriage depended on several facts and circumstances. For deciding those facts and circumstances, an opportunity should have been given by the authorities to

the party concerned- That ruling cannot have any bearing on the present case.

13. Learned counsel invites my attention to another judgment of the same learned Judge m Palanivel Roadways Tirupattur V The Regional Transport Officer, Madurai (W. p. No- 1232 of 1981) The quation related to assessment of tax with regard to temporary permits issued for an idle vehicle belonging to the petitioner therein. The learned Judge quashed the demand on the ground that no opportunity was given to the petitioner to prove that the demand was on the basis of an incorrect assessment of tax That judgement will also have no relevance to the present case.

14. My attention is drawn to my judgment in Padmini Selvaraj V. The Regional Transport Officer. Madras (North) (W P. No. 11419 of 1992 - judgment dated 18-8-1992). That was also a case of demand for payment of tax after issue of a notice under section 36 of the Act to show cause why the permit should not be cancelled- I directed the authorities to continue the enquiry pursuant to the show cause notice and pass orders thereon. I quashed the demand for tax* I rendered a similar judgement in G R Raja-Kopalan V. The Regional Transports Officer. Madras Central (W. P No. 21295 of 1992 - judgment dated 11-9- 1992;. In both the cases, I had taken the view that the demand for tax was not preceded by a notice to show cause and, therefore^ they were unsustainable. When those cases were heard, counsel did not bring to my notice ell the relevant provisions of the Act and the Rules. I did not have occasion to consider all the relaxant rules as there was not much of contest in those cases. I find that the view taken by me in those two cases is not in accord with the relevant rovisions of the law. Hence; I consider that those two judgments were not based on the correct position of law- As I have pointed out earlier, the law does not requires any show cause notice being issued before making a demand for payment of tax from the owner of the vehicle and the penalty is consequent to default in payment.

15. The next contention is that the fitness certificate having expired, the petitioners have no liabilities to pay tax Reliance is placed on the judgment of a Division Bench of this Court to Sri Srinivasa Transports, Dindigul V- The Regional Transport Officer, Madurai and another 1977) I Rules. 227). The Judgment was based on the rules as they existed at that time- The relevant Act was Madras Motor Vehicles Taxation Act, 1931- That Act was amended by Act 33 of 1973. The original Act used the expression ..use in a public road.-

After the Amendment, the expression was .Kept or eased.. but as in the present Act.

Government issued a notification providing for certain exemption in the case of vehicles that were kept as defined in the Act Rule 2 provided that a motor vehicle shall be deemed to be kept for use so long as the vehicle is covered by a permit or counter-signature. The Rule was similar to the present rule 3. However, there were two provisos. The first proviso was that in case of a transport vehicle if the vehicle was not covered by a valid fitness certificate or a valid permit, it may be deemed that the vehicle was not kept for use as a transport vehicle and was not taxable as such. On the basis of the said proviso, the Bench held that once the validity of the permit or the fitness certificate expired, the vehicle could not have been considered to have been kept for use and the owner did not incur any liability to pay tax. That proviso is absent in the present rules. Advisedly, it has been removed.

Hence, the ruling of the Bench in that case will not help the petitioners herein- Even if the fitness certificate or permit is not valid, the vehicle shall be deemed to have been kept for use, under Rule 3 if it is covered by a permit. I have already pointed out that Section 3 refers to the actual use and not the validity of the certificate or permit.

16. Learned counsel invites my attention to Section 66 of the Motor Vehicles Act which provides that a transport vehicle shall not be deemed to have been validly registered for the purpose of Section 39 of the Act unless it carries a certificate of fitness- Section 39 of the said Act assists upon registration of the vehicle in accordance with Chapter IV of the Act and in the absence of such registration, no person shall drive any Motor Vehicle and no owner of a motor vehicle shall cause or permit the vehicle to be driven in any public place or in any other place-Reliance is placed on Rule 47 (1) (g) or the Central Motor Vehicles Rules Rule 47 provides for application for registration of motor vehicles to be made in Form 20. Clause (g) of Sub-rule (1) refers to road - worthiness certificate in Form 22 from the manufacturers, which should accompany the application for registration. Neither the above Sections nor the rule help the petitioners in the present case. Learned counsel submits that when there is a statutory bar against plying the vehicle without a valid permit or a valid licence the owner of the vehicle cannot be made to pay tax under the provisions of the taxation Act- There is no substance in this contention. The tax is based upon the actual user of the vehicle or the intention to use the vehicle factually.

17. Rule 62 of the Central Motor Vehicles Rules provides for grant of certificate of fitness in respect of a transport vehicle in Form No. 38 and its renewal for the period indicated therein. The Rule also prescribes for a fee for the grant on renewal as specified in Rule 81. That rule also does not help the petitioners. Hence, the second contention must fail.

18. The third contention is that when a proceeding under Section 86 of the Motor Vehicles Act is taken or pending, there cannot be a demand for tax. There is no substance in this contention. The provisions of the taxation Act and the Rules framed there under are enforceable in addition to the proceedings which may be initiated against the owner of the motor vehicle, who violates the conditions of the permit. They are not mutually exclusive.

19. Hence, the contentions of the petitioners are rejected. In so far as the petitioner in W. P. No 19920 of 1992 concerned it should be pointed out that he is not entitled to get any favourable order under Article 226 of the Constitution of India, the grant of which is purely discretionary. The facts set out earlier amply prove that he failed to comply with the conditions imposed by this Court and he misled this Court by giving an address at which he could not be found. If his claim that he was temporarily away when the notice for the enquiry was issued is true the return would not have been with the endorsement of any such person. Obviously, the petitioner in that case is not disclosing the truth to this Court.

20. In the result, both the writ petitions for and they are dismissed,

W. P. Nos. 20476 of 1992 and 19920 of 1992

SRINIVASAN. J.

The petitioner in W. P. No 30476 of 1992 is permitted to pay the amount demanded in five equal monthly instalments. The first of such payments shall be made on or before 18-1-1993, and similar payments on or before 18th of every succeeding month.

24-12-1992,

**OFFICE OF THE TRANSPORT COMMISSIONER,
TAMILNADU, MADRAS-5.**

R .No. 102128/D1/95.

Dated: 13.9.96.

(Circular No.78/96)

Sub: Motor Vehicles Collection of tax in respect of their transport vehicles Instructions issued.

Ref: 1. Regional Transport Officer, Cuddalore Lr.No.53295 C1/ 95, dt. 13.12.95.

2. This Office Lr.No.102128/95.dt. 31.5.96.

3. Minutes of the Meeting of all zonal Deputy Transport Commissioners hold on 19.8.96 at Transport Commissioner Chamber.

During the meeting of the zonal Deputy Transport commissioners held in the chamber of the Transport Commissioner on 19.8.96 it was inner-alia, decided that idle tax should be collected for the idle transport vehicles. Based on the above decision the following instructions are issued.

There are two categories among idle transport vehicles, namely:

- (a) Transport Vehicles, not covered by permits, which are off-the road,
- (b) Transport Vehicles, not covered by permits, which are moved from one-place to another ie., district to district or State to State on account of scale or change of plane of business of the vehicles owner.

For levying tax in respect of transport vehicles, not covered by permits, (the so called idle transport vehicle) the following orders have already been issued.

- i) Transport Commissioners Circular No.22/76 in No.D1/4705/ 75, dt. 18.6.76.
- ii) G.O. Ms.No. 2610 Home (Tr.I)Dt. 28.9.77. notified in No.II(2) H.C/5093/77.
- iii) Transport Commissioners Lr.No.48580/D1/92, dt.13.5.92.

iv) Transport Commissioner.s Lr.No.116492/D1/92, dt. 3.6.93.

(i) Circular No.22/76:

The Government in their Lr.No.14694/Tr.I/76-4, Home dt.2.6.76, directed that it accepted the views of the Transport Commissioner, than when transport vehicles covered by permits are not liable to pay tax for the periods, they are off the road, as per the High Court Judgement, there is no justification in levying the tax on Transport vehicles, not covered by permission when they are off the road. In accordance with the above order of the Government, circular instructions have been issued to Regional Transport Officers, requesting them to withdraw the demand for tax and penalty in respect of such vehicles.

(ii) G.O .Ms.No.261Q. Home (Tr.I)dt. 28.9.77 notification No.II/2/HD/5093/77 The extract of the above Government Order is reproduced below:

.The Government of Tamilnadu hereby directs that the transport vehicles not covered by pucca permit which are moved empty from one district to another or from this State to another, either on a temporary permit and Fitness Certificate or when exempt from permit covered by the notifications issued under clauses (I) and (1) of sub-section (3) of section 42 of Motor Vehicles Act 1939, be taxed on the basis of their unladen weight..

The other two references mentioned in item (iii) and (iv) above were based on the circular (i) cited.

In view of the above it is clear that tax need not be levied for category (a) ie., idle transport vehicles, which are off the road, provided that the non-usage or otherwise of the vehicle, should be ascertained. If the vehicle found, put on road in idle stage, be taxed on the basis of their Unladen weight with due penalty, levied from the date of idle of the vehicle. If the vehicle found misused ie., used for hire or reward without obtained permit, then tax applicable to that class of vehicle, as specified in the clauses of taxation schedules, shall be collected with due penalty, for the full quarter, besides action such as prosecution etc.,

The vehicles falls under category (b) ie., transport vehicles not covered by permits be taxed as per the GO.Ms.No.2610, Home dt. 2-8.9.77.

As regards levying penalty, the existing provisions under rule 8(1) of Tamil Nadu Motor Vehicles Taxation Rules, 1974 may be imposed.

All the Regional Transport Officers and Motor Vehicle Inspectors in the Unit Offices are instructed to follow the above instructions scrupulously.

The zonal Deputy Transport Commissioners are requested to watch and verify whether the above instructions are followed, without any omission.

The receipt of this circular may be acknowledged by return of post.

Sd/- G.A. R AJKUMAR ,
Transport Commissioner,
Madras-5.

Lr. No. EI/138332/91

Date: 21-4-95

(CIRCULAR NO. 37/95)

Sir,

Sub : Motor Vehicles - Issue of copy of demand notice to the permit holder relating to tax arrears and compounding, fees to be communicated to the Financiers to get their Assistance-Reg.

Ref : Representation received from the Federation of All India Hire Purchase Financiers Association, Secunderabad.

The Federation of All India Hire purchase Financiers Association, Secunderabad have expressed their view that a copy of demand notice issued to the permit holder relating to tax arrears and compounding fee may be communicated to the Financiers for assistance in the matter of collection of the arrears of tax and compounding fee from the permit holders.

Hence, the Regional Transport Officers are requested to communicate the Copy of demand notice to the -Financiers if the vehicle is covered by Hire Purchase Agreement In collecting the arrears of tax and compounding fees due from the permit holder.

The receipt of this instructions should be acknowledged by return of post.

Lr. No. 62922/D1/03**Dt.10.10.2003****CIRCULAR NO. 46/2003**

Sub : Motor Vehicles – Taxation – Collection of Tax for non-Transport Vehicles based on the cost of the vehicle – Certain Clarification issued.

Ref : 1. Tamilnadu Motor Vehicles Taxation (Amendment) Act, 2003 N. Act (Tamilnadu Act No. 13/2003)
2. G.O.Ms. No. 650, Home (Tr.I) Dt. 31.7.2003
3. Lr. No. 7995/B3/03 dt. 12.9.2003 of the Regional Transport Officer, Coimbatore.

The Regional Transport Officer, Coimbatore (North) has sought for clarification regarding the collection of tax in respect of old motor Vehicles brought to Tamilnadu from other States for which applications are made for assignment of fresh registration mark under Sec. 47 of the Motor Vehicles Act.

2. In this connection following clarifications are issued :-

The Third Schedule to the Principal Act (i.e TNMVT Act, 1974) fixing the lief time tax for non transport Vehicles (other than two wheelers) has been substituted by a new Schedule, under Tamilnadu Motor Vehicles Taxation (Amendment) Act, 2003 (T.N. Act 13/2003)

The Amendment Act specifies in collection of tax at the prescribed percentage of the total cost of the vehicle as indicated in Part I and Part II. Part I applies to new motor vehicle and Part II applies to old motor vehicles.

In the case of motor vehicles of other States brought to Tamilnadu, for which applications are made to the registering authorities for assignment of fresh registration mark under Sec. 47 of M.V. Act, the tax has to be collected as per Part II of the Third Schedule as indicated.

In the G.O Second cited, the term "Cost of the vehicle" has been defined as follows :-

(aa) "Cost of the vehicle" means, the total price paid at the time of purchase as ascertained

from the authorized dealer or manufacture as the case may be"

Since the "cost of vehicle" is the basis on which the tax is to be collected, it is necessary to ensure the cost of the vehicle is determined correctly by the registering authorities.

3. The Sales Invoice issued by the dealers / Manufactures is the document from which the cost of the vehicle can be ascertained. So, the applicants may be asked to produce the original invoice of the vehicle or copy of the invoice duly attested by the dealer / manufacture of the vehicle. In case the applicant is unable to produce the invoice, he may be directed to obtain a certificate from the dealer / manufacture, from whom the vehicle was originally purchased, as to the total cost of the vehicle on the date of its sale. The Registering Authorities can then copout the tax payable with reference to the age of the vehicle as per Part II and Third Schedule.

The receipt of the Circular may be acknowledged at once.

Sd/- K.
Ramalingam,
Transport
Commissioner,

Lr.R.No.D1/22607/2003**Dated 7-5-2004****(Circular No.21/2004)**

Sub : Motor Vehicles – Introduction of levy of life time tax to new four wheelers – non- transport (LMV) Compulsorily with effect from 1.7.1998 by Tamilnadu Act 27/98 – Conversion of Transport Vehicle into non-transport vehicle after 1.7.98 – Levy of life time tax – Clarification Called from – sent – Reg.

Ref : Lr.No.Ms.353 / Home (Transport) Department, dt.20.2.2004.

In the reference cited, (Copy enclosed) the Government have issued the following clarification with regard to the tax payable in respect of the vehicles registered as transport vehicles but subsequently converted as non-transport vehicles:

2. When Tamilnadu Act 27/98 amending the Tamilnadu Motor Vehicles Taxation Act, 1974 (Tamilnadu Act 13 of 1974) was enacted introducing life time tax for certain non-transport vehicles, it was made clear abundantly that the new vehicles shall be subjected to life time tax with effect from 1.7.98 compulsorily (i.e., the date from which the said Act came into force) The vehicles registered prior to 1.7.98 alone will have the option of paying the tax on annual basis As such the term old vehicles referred to under Section 4 (1-A) (b) read with Part II of the Third Schedule to Tamilnadu Act 13 of 1974 would mean only those vehicles registered prior to 1.7.98. Consequently, on the enhancement of Tamilnadu Act 27 of 1998, the said category non-transport vehicles registered on or after 1.7.98 shall switch over to the payment of life time tax system compulsorily. In the same way, the non-transport vehicles registered on or after 1.8.2003 shall be covered by 6% total cost basis taxation scheme introduced by Tamilnadu Act 13 of 2003. In pursuance of this, vehicles registered on or after 1.8.2003 as transport vehicle and covered by taxation formula intended therefore, but subsequently converted as non-transport vehicle for private use should necessarily come under life time tax system. Non option is open to them to pay annual tax. Section 4 (1-A) (b) of the Tamilnadu Motor Vehicles Taxation Act, 1974 has no application in such cases.

Hence, all the Regional Transport Officers are requested to act according to the above instructions.

Sd /- K.Ramalingam

OFFICE OF THE TRANSPORT COMMISSIONER, CHEPAUK CHENNAI-5

RNO. 80639/A5/2010

Dated :02/05/2012

CIRCULAR (15/2012)

Sub: Motor Vehicles - Maxi Cab- Fixing of floor Area in respect of
maxiCab- Certain instructions- Issued.

Ref: Act 13/2012

Dated: 21/4/2012 .

As per the amended Tamil Nadu Motor Vehicles Taxation Act, 1974 (Act 13/2012) Government has revised the structure and rate of tax for 'Maxi cabs' with effect from 1/4/2012.

As per the amended act there is no change in the rate of tax for Maxi cab vehicle having floor area upto 6 Square Metres. As regard old Maxi cab vehicles having floor area more than 6 Sq Meter are to be levied with a floor area tax according to the rate specified in Part II of the 'Eighth Schedule'.

Hence, in order to identify the floor area of different makes of 'Maxi cabs' manufactured by companies and bodies built by original manufacturing companies themselves, a Committee has been constituted to assess the floor area of various makes of 'Maxi cabs'.

MEMBERS:

1. Thiru.P. Ramalinkam, Assistant SecretaryII Office of the Transport Commissioner, Chennai-5
2. Thiru.P. Baskaran, Regional Transport Officer, Chennai(East)
3. Thiru.G.Sampath Kumar, Motor Vehicles Inspector Gr.I Unit Office, Poonamallee
4. Thiru.P.Thiruvalluvan, Motor Vehicles Inspector Grade.L, Regional Transport Office, Chennai(Central)

2) The above committee inspected and measured different types of maxi cabs manufactured and built by different original manufacturers.

3) The floor Area measurement of maxi cabs as measured and assessed by the committee is as follows.

(a) Floor Area- upto 6 Square Meter

Sl. no.	Model	Wheel base (In mm)	Floor Area (M ²)
1	Tata Sumo Victa EX	2400	4.21
2	Tata Sumo Grande	2650	4.65
3	Tata Ace Magic	2100	4.51
4	Toyota Quails	2500	4.33
5	Tempo Trax Cruiser	3050	5.36
6	Innova	2750	5.05
7	Tavera Neo	2685	4.38
8	Mahindra Maxima	1850	4.33
9	Mahindra Xylo	2760	4.77

SIMBA 2013

(b) Floor Area- 6 Square Meter and above

SI. No.	Model	Wheel Base (in mm)	Floor Area (In Square Meter)
1.	Mahindra & Mahindra F3 470	2680	8.42
2	Mahindra Tourister	2654	9.93
3	Telco City Rider	2750	9.98
4	Telco City Rider	3100	10.99
5	Tempo Traveller	3350	8.43
6	Tempo Traveller	3050	7.48
7	Tata Winger	2800	6.75
8	Tata Winger	3200	7.43
9	Swaraj Mazda	2815	10.64

- 4) In respect of ' Maxi cabs' which were constructed on a Chassis, with compliance to chapter VII of Motor Vehicles Act, 1988, the registering authority himself can assess the floor area.
- 5) The report submitted by the Committee is accepted by the Transport Commissioner and all Regional Transport Officers and Motor Vehicles Inspectors In Tamil Nadu are requested to adopt the above measurements while assessing tax in respect of Max! Cabs of various manufacturers by adopting the above measurements.

The receipt of the circular should be acknowledged.

Sd/ Dr. P. Senthil Kumar,
TRANSPORT COMMISSIONER, CHENNAI-5

To
All Zonal officers
Regional Transport Officers
Motor Vehicles Inspectors G-I., Unit Offices. Tamil Nadu.

SIMBA 2013

MOTOR VEHICLES - Mini Buses - Operation of Mini buses in unserved rural areas by private operators - Reduction in the rate of tax - Orders - issued.

HOME (Transport-3) DEPARTMENT

Dated: 21.9.2004

G.O. Ms. No.1146

1. G.O.Ms.No.63, Home (Tr.III) dated 20.1.1998
2. G.O.Ms.No.117, Home (Tr.III) dated 2.2.1998
3. G.O.Ms.No.568, Home (Tr.III) dated 14.5.1998
4. G.O.Ms.No.279, Home (Tr.III) dated 28.3.2002

Read also:

From the President, Federation of Mini Bus Operators Association, Chennai Letter dated 4.6.2004.

ORDER

In the G.O. first read above, orders were issued reducing the rate of tax payable by the operators of the Mini buses plying the unserved rural areas in all the Districts except Chennai Metropolitan Area from Rs.360/- per seat per quarter to Rs.180/- per seat per quarter with effect from 20.1.1998. Similarly, in the G.O. second read above, orders were issued levying surcharge at 25% on the tax payable by such Mini buses. On a further representation by the mini bus operators, the Government in the G.O. third read above further reduced the tax from Rs.180/- to Rs.100/- per seat per quarter with effect from 31.3.1999 and the surcharge was fixed at Rs.25% of the tax payable. Subsequently, in the G.O. fourth read above, orders were issued fixing the rate of tax payable for minibuses per seat per quarter Rs.250/- plus 25% surcharge with effect from 1.4.2002.

2. The Mini bus operators Federations have requested the Government to further reduce the quarterly tax from Rs.250/- per seat per quarter to Rs.100/- per seat per quarter.

3. The Government have carefully examined the request of the minibus operators' federations and decided to reduce the quarterly tax payable in respect of all the mini buses plying in the unserved rural area of all the Districts, except Chennai Metropolitan Development area from Rs.250/- (Rupees Two hundred and fifty only) per seat per quarter to Rs.160/- (Rupees One hundred and sixty only) per seat quarter to Rs.100/- (Rupees One hundred only) per seat quarter in respect of minibuses plying in Ghat sectors with effect from 1.10.2002. The minibuses will continue to pay 25% surcharge of the tax payable as usual.

4. This order issues with the concurrence of Finance Department vide U.O.No.2715/FS/P/04 dated 31.8.2004.

5. The following Notification will be published in the Tamil Nadu Government Gazette.

NOTIFICATION

In exercise of the powers conferred by clauses (1) of section 20 of the Tamil Nadu Motor Vehicles Taxation Act, 1974 (Tamil Nadu Act 13 of 1974), No II(2)/HO/313/2002, published at page 1 of part 4 - section 2 of the Tamilnadu Government Gazette Extraordinary dated the 26th March 2002, the Governor of Tamil Nadu makes reduction in the rate of tax payable by the operators of the mini buses plying in the unserved rural areas of all the districts except the Chennai Metropolitan Development Area, from Rs.400/- (Rupees Four hundred only) per seat per quarter to Rs.160/- (Rupees One hundred and sixty only) per seat per quarter to Rs.100/- (Rupees One hundred only) per seat per quarter in respect of minibuses plying in Ghat sectors, on and from the 1st October 2004.

SHEELA RANI CHUHAN
SECRETARY TO GOVERNMENT

// True Copy //
// Attested //

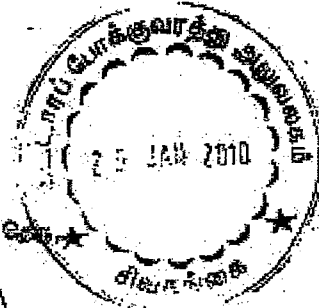
செய்துள்ளதற்கு தயவு

தலைவர்,

தலைவர்

திரு. என். சண்முகம்,
உதவி செயலாளர்,
தேயங்குடி, சென்னை.

திரு. ஏ. பஞ்சவர்ணம்,
39, விஜய் வீதி, சென்னை-600 001,
தேயங்குடி - 600 001.



தேயங்குடி, 25/01/2007 நாள், 25.07.2007

தலைவர்,

22/43835/2007 - 25/1/07

தலைவர்,

தேயங்குடி மாவட்டம் தலைவர் துறியின் உதவியுடன்
சட்டம் - 17(7) கீழ்க் கொண்டு, அமைதி ஆணைக்கு
மற்றும் உதவி சிபார்சுக்கு, அமைதி
மறி - விஜய் வீதி - சென்னை.

தலைவர், திரு. ஏ. பஞ்சவர்ணம், 39, விஜய் வீதி, சென்னை-600 001
தேயங்குடி, சென்னை - 600 001 தலைவரின்
தேயங்குடி, நாள்: 18/07/2007.

தலைவர்

1989-ம் ஆண்டு திருத்தம் செய்து திட்டமிட்ட சிபார்சுக்கு உட்பட சிபார்சு
கொண்டு தலைவர் துறியின் உதவியுடன் சட்டம் - 17(7) கீழ்க் கொண்டு, அமைதி ஆணைக்கு
மற்றும் உதவி சிபார்சுக்கு, அமைதி
மறி - விஜய் வீதி - சென்னை.

தலைவர், உதவி சிபார்சுக்கு அமைதி ஆணைக்கு உதவி சிபார்சுக்கு உதவி சிபார்சுக்கு
மற்றும் உதவி சிபார்சுக்கு, அமைதி
மறி - விஜய் வீதி - சென்னை.

தலைவர், உதவி செயலாளர்,
தேயங்குடி - 600 001.

(தலைவர்)

தலைவர், உதவி செயலாளர்,
தேயங்குடி - 600 001.

போக்குவரத்துத் துறை

பெறுநர்

அனுப்புநர்
திரு.எஸ்.ஈஸ்வரன்
உதவிச் செயலாளர் -III
சேப்பாக்கம், சென்னை-5

திரு.ஏ.பச்சையப்பன்
30 விழல் கட்டிப்பிள்ளையார் கோயில் தெரு
சிதம்பரம் - 608 001

ந.க.எண். 43836/ஐ2/2007 நாள் : 25.07.2007

அய்யா,

பொருள் : மோட்டார் வாகனம் - தகவல் அறியும் உரிமைச் சட்டம் புதிய சிற்றுந்து அனுமதி வழங்குதல் மற்றும் உதவி சிற்றுந்துக்கு - காலாண்டு வரி - விவரம் கேட்டல் - குறித்து.

பார்வை : திரு.ஏ.பச்சையப்பன், 30 விழல் கட்டிப்பிள்ளையார் கோயில் தெரு, சிதம்பரம் - 608 001 அவர்களின் விண்ணப்ப நாள்: 18.7.2007

1999ம் ஆண்டு திருத்திய பகுதித் திட்டத்தின்படி, சிற்றுந்துகளுக்கு உபரிச் சிற்றுந்து வைத்துக் கொள்ள தனியாக வழிவகை செய்யப்படவில்லை. இருப்பினும் 1989ம் ஆண்டு மோட்டார் வாகன விதி எண்.170(7)ன்படி 1 முதல் 5 பேருந்துகள் வரை வைத்திருப்பவர்களுக்கு 1 உபரி பேருந்து வழங்க வகை செய்யப்பட்டுள்ளது. அனுமதி சீட்டு தொடர்பான அனைத்து பணிகளுக்கும் பேருந்துகளுக்கான விதிமுறைகளை பின்பற்றுவதால் தமிழ்நாடு மோட்டார் வாகன விதி 17D(7) சிற்றுந்துகளுக்கும் பொருந்தும்.

மேலும் உபரி சிற்றுந்துகளுக்கு காலாண்டு வரியான சிற்றுந்துக்கு வசூலிக்கப்படும் வரியில் மூன்றில் ஒரு பங்கு ஒரு இருக்கைக்கு ரூ.120 வீதம் சர்சார்ஜ் ரூ.30 ஆகவும், மொத்தம் ரூ.150 ஆக இருக்கின்றது என்ற விவரம் தெரிவித்துக்கொள்கிறேன்.

ஓம்/. எஸ்.ஈஸ்வரன்
உதவி செயலாளர்-III

//ஆணைப்படி//

மாநில போக்குவரத்து அதிகாரியின்
நேர்முக உதவியாளர்

GOVERNMENT OF TAMIL NADU,

ABSTRACT.

MOTORVEHICLES - Taxation - Revision of Tax in respect of certain classes of motor vehicles with effect from 1-12-2001 made under section 3 (2) of Tamil Nadu Motor Vehicles Taxation Act, 1974 - Non-collection of difference of tax for those classes of vehicles from 1-12-2001 to 30-3-2003 - Penalty accrued therefor - Remission under section 20-A of Tamil Nadu Motor Vehicles Taxation Act, 1974 - orders - Notified.

HOME (TRANSPORT- I) DEPARTMENT.

G.O. Ms. No. 622

Dated: 21-7-2003.

Read:-

- (1) G.O. Ms. No. 1181, Home (Transport-I) Department, dated 30-11-2001.
- (2) Letter RT. No. 551, Home (Transport- I) Department, dated 26-3-2003.
- (3) G.O. Ms. No. 285, Home (Transport-I) Department, dated 28-3-2003.
- (4) Government letter No. 126480/ Transport. 1/ 2003-1, dated 28-3-2003.

Read also:-

- (5) From the Transport Commissioner, Chennai letter No. DI/ 22608/ 2003, dated 7-5-2003.

ORDER:

The Government revised the motor vehicles tax in respect of certain classes of motor vehicles with effect from 1-12-2001 under section 3 (2) of the Tamil Nadu Motor Vehicles Taxation Act, 1974. However, the Transport Commissioner, Chennai has not collected the difference of tax amount for the period from 1-12-2001 to 31-3-2003 in respect of a few categories of vehicles, viz. motor cab, tourist taxi, maxi cab, private service vehicle and goods carriage in view of situation prevailing then. Tax was collected on pre-revised rates only. The pre-revised and revised rate of tax in respect of the said categories of vehicles are tabulated below:-

Contd.... 2

Sl. No.	Category of vehicles.	pre-revised rate of tax.	Revised rate of tax.
1	2	3	4.
		Rs.	Rs.
1)	Motor-cab	700/- (Annual Tax) (Rs. 3500/- for five years)	800/- (Annual Tax) (Rs. 4000/- for five years)
2)	Tourist Taxi	1,000/- (Annual Tax) (Rs. 5,000/- for five years)	1,300/- (Annual Tax) (Rs. 6500/- for five years)
3)	Maxi-cab	175/- (Per seat per quarter)	250/- (Per seat for quarter)
4)	Private Service vehicle	75/- (Per seat per quarter)	100/- (Per seat per quarter)
5)	<u>GOODS V CARRIAGES:</u>		
(a)	Goods carriages not exceeding 3000 kgs in weight laden	545/- (Per quarter)	600/- (Per quarter)
(b)	Good carriages exceeding 3000 / Kgs but not exceeding 5500 Kgs in weight laden	885/- (Per quarters)	950/- (Per quarter)
(c)	Goods carriages exceeding 5500 Kgs but not exceeding 9000 Kgs in weight laden	1,355/- (Per quarter)	1,500/- (Per quarter)
(d)	Good carriages exceeding 9000 Kgs but not exceeding 12000 Kgs in weight laden	1,755/- (Per quarter)	1,900/- (Per quarter)
(e)	Good carriages exceeding 12000 Kgs but not exceeding 13000 Kgs in weight	1,930/- (Per quarter)	2,100/- (Per quarter)

- 3 -

1	2	3 Rs	4. Rs
(f)	Goods carriages exceeding 13000 Kgs but not exceeding 15000 Kgs weight laden	2300/- (Per quarter)	2500/- (Per quarter)
(g)	Goods carriages exceeding 15000 Kgs in weight laden	2300/- Plus Rs. 50/- per every 250 Kgs and part thereof in excess of 15000 Kgs in weight laden (Per quarter)	2,500/- Plus Rs. 400/- (Rupees Four hundred) per every 1000 Kgs and part thereof in excess of 15000 Kgs in weight laden (Per quarter)

2) The Government reviewed this situation. A view emerged that the revision of tax ordered earlier with effect from 1-12-2001 in respect of all classes of vehicles has to be given effect to as such, except in respect of goods vehicles having laden weight 15,000 Kgs and above and that, however, no penalty needs to be levied for the belated payment. This suggestion was accepted by the Government in principle. Hence, the Transport Commissioner was instructed to collect the tax notified on 1-12-2001 with immediate effect and collect the arrears of tax along with the quarterly tax in six instalments.

3) In respect of goods carriages, the Government in the G.O. third read above, reduced the rate of quarterly tax on vehicles exceeding 15,000 Kgs in weight laden from Rs. 2500/- plus Rs. 400/- per every 1000 Kgs and part thereof in excess of 15,000 Kgs in weight laden to Rs. 2500 plus Rs. 75/- per every 250 Kgs and part thereof in excess of 15,000 Kgs in weight laden with effect from 1-12-2001. Consequently, in the Government letter fourth read above, the Government issued instructions to the Transport Commissioner to collect the arrears of tax based on the revised tax notified in the G.O. 3rd read above in respect of goods carriages exceeding 15,000 Kgs in laden weight and the multi-axle goods carriages exceeding 15000 Kgs in laden weight along with the quarterly tax in six instalments. In this case, the rate of tax was reduced to certain extent. However, arrears of tax was ordered to be collected without insisting the penalty, as in other cases.

Contd.... 4

- 4 -

4) The Transport Commissioner, Chennai has now requested the Government to waive the penalty accrued on the amount of non-collection of difference of tax for the period from 1-12-2001 to 30-3-2003, payable in respect of few categories of vehicles / viz. motor Cab, Tourist taxi, Maxi cab, private service vehicle and goods carriage exceeding 15000 kgs weight laden consequent to the revision of tax notified in the G.O. first and third read above.

5) The Government have decided to accept the request of the Transport Commissioner and to remit the penalty for failure to pay the difference of tax. Accordingly, the following Notification will be published in the Tamil Nadu Government Gazette:

NOTIFICATION.

In exercise of the powers conferred by clause (b) of sub-section(1) of section 20-A of the Tamil Nadu Motor Vehicles Taxation Act, 1974, (Tamil Nadu Act 13 of 1974), the Governor of Tamil Nadu hereby remits the penalty payable for failure to pay the difference of tax due for the period from the 1st December 2001 to the 30th March, 2003 in respect of Motor cabs, tourist taxis, maxi-cabs, private service vehicles and goods carriages exceeding 15,000 Kgs in weight laden.

(BY ORDER OF THE GOVERNOR)

SYED MUNIR HODA,
SECRETARY TO GOVERNMENT.

To:
The Transport Commissioner, Chennai-5.
The Works Manager, Government Central Press, Chennai-7.
(for publication in Tamil Nadu Government Gazette and supply of 100 copies to Government in Home (Transport-I) Department.
The Accountant-General, Chennai-18.
The Accountant-General (Audit) Chennai-6.
The Home (Transport-I) Department, Chennai-9.
(To pursue action to place copies of Gazette on the Table of the House)
The Law Department, Chennai-9.
The Finance Department, Chennai-9.
Stock File/ SCs.

/FORWARDED/BY ORDER/

[Signature]
SECTION OFFICER

O/O TRANSPORT COMMISSIONER, CHEPAUK, CHENNAI-600005.

Endt No.22608/D1/2003

Dt:13.8.2003

Communicated for ~~xxx~~ information and necessary action.

Sd/- S.S.Velunani,
for Transport Commissioner.

To

The Joint Transport Commissioner, Chennai-23.
All Deputy Transport Commissioners in Tamilnadu.
All Regional Transport Officers in Tamilnadu.
All Asst.Accounts Officers in Tamilnadu.
All Unit Offices in Tamilnadu.
All Check Posts in Tamilnadu.
All Officers/All Section Heads in S.T.A., Chennai-5.
Copy to D1, D2, D3 and D4 for S.F.
Spare:10.

/By order/

Don. Jeyaraj
Personal Assistant to S.T.A.
Chennai-5.
let
26/8/03

GOVERNMENT OF TAMIL NADU
ABSTRACT

MOTOR VEHICLES - Taxation - Revision of Motor Vehicles Tax for certain classes of vehicles with effect from 1-12-2001 - Remission of penalty Ordered in G.O.Ms. No. 622, Home (Transport-I) Department, dated 21.7.2003 - Amendments - Issued.

HOME (TRANSPORT - I) DEPARTMENT

G.O. ID. No. 836

Dated: 28-7-2004

READ:-

(1) G.O. Ms.No. 622, Home (Transport -I) Department, Dated 21-7-2003.

READ ALSO:

(2) From the Transport Commissioner, Chennai Letter No. D1/22608/2003, Dated 7-5-2004.

ORDER:

The following Notification will be published in the Tamil Nadu Government Gazette:-

NOTIFICATION

In exercise of the powers conferred by clause (b) of sub-section (1) of section 20-A of the Tamil Nadu Motor Vehicles Taxation Act 1974 (Tamil Nadu Act 13 of 1974), the Governor of Tamil Nadu hereby makes the following amendments to the Home Department Notification No.II (2)-HO / 534 / 2003, published at page 313 of part II - section 2 of the Tamil Nadu Government Gazette.

AMENDMENTS

In the said Notification :-

- (1) for the expression "30th March 2003", the expression "31st March 2003" shall be substituted.
- (2) the expression "exceeding 15,000 Kgs in weight laden" shall be omitted.

(BY ORDER OF THE GOVERNOR)

SHEELA RANI CHUNKATH
SECRETARY TO GOVERNMENT

To

The Transport Commissioner, Chennai -5.

The works Manager, Government Central Press, Chennai-79

(for publication in Tamil Nadu Government Gazette and supply of 20 copies to Government in Home (Transport I) Department.

The Accountant-General, Chennai-18

The Accountant-General (Audit) Chennai-6

The Home (Transport -I) Department, Chennai-9

(To pursue action to place copies of Gazette on the table of House)

The Law Department, Chennai-9

The Finance Department, Chennai-9

Copy to G.O.Ms.No. 622, Home (Transport) Department Dated 21.7.2003

Stock File: Spare copies.

// FORWARDED BY ORDER//

Sd/- XXXX
SECTION OFFICER

341 Union Road, Chennai

31/7

31/7/2004

Government of India
Ministry of Road Transport & Highways

RT-16031 /6/2010-T

Dated 28th March, 2012

NOTICE

This is to bring to the notice of the general public that in view of the decision taken in the 34th meeting of Transport Development Council (TDC) held on 13.02.2012 to enhance fee for National Permit from Rs. 15,000/- to Rs. 16,500/- per annum per vehicle w.e.f. 01.04.2012, the revised National Permit fee w.e.f. 01.04.2012 will be Rs. 16,500/-.

2. Guidelines in connection with the existing fee system which will be applicable upto 31.03.2012 will be as follows:-

- (i) **Cash challans** @ Rs. 15,000/- per truck per annum will be allowed to be generated only **till 28.03.2012,**
- (ii) **SBI will accept payment** for all cash challans generated upto 28.03.2012 @ Rs.15,000/- per truck per annum **till only upto 30.03.2012.**
- (iii) **Online payments** @ Rs. 15,000/- per truck per annum will be accepted **upto 31.03.2012.**

3. For further information, please contact Shri D.S. Pathania, Under Secretary (Transport), Ministry of Road Transport & Highways, Transport Bhavan, 1 Parliament Street, New Delhi, Telephone : 011-23717379.

அனுப்புநர்

பெறுநர்

முதன்மைச் செயலாளர் மற்றும்
போக்குவரத்து ஆணையர்,
சேபாக்கம், சென்னை-5.

அனைத்து சரக அலுவலர்கள் மற்றும்
வட்டாரப் போக்குவரத்து அலுவலர்கள்.

ந.க.எண்.அ5/18673/2009

நாள்.24.02.2010

அய்யா,

பொருள்: மேட்டார் வாகனங்கள் - அனுமதியில்லா சரக்கு வாகனங்கள் -
உரிய கால அவகாசத்திற்கு பின்பு வரி செலுத்தப்படும்
வாகனங்களுக்கு அபராத வரி வசூல் தொடர்பாக தெளிவுரை
வழங்குதல் - தொடர்பாக.

பார்வை: 1974ம் வருட தமிழ் நாடு மேட்டார் வாகன வரிச்சட்டம்
25/2008

பார்வையில் காணும் அரசு ஆணையின்படி 01.08.2008ற்கு முன்னதாக
பதிவு செய்யப்பட்ட அனுமதியில்லாத சரக்கு வாகனங்களுக்கு ஆண்டு வரி அல்லது
ஆயுட்கால வரி செலுத்தப் வேண்டும் என ஆணையிடப்பட்டுள்ளது. இவ்வாணையின்
படி ஆண்டு வரியை உரிய கால அளவிற்குள் வரி செலுத்தாத வாகனங்களுக்கு
அபராத வரி வசூலிப்பது குறித்து கீழ் காணுமாறு அறிவுரை வழங்கப்படுகிறது.

அரசு ஆணை எண் 1717/உள் (போக்குவரத்து-I)/ துறை நாள்
30.11.1993ல் 1974ம் வருட தமிழ் நாடு மேட்டார் வாகன வரி விதி 8ல் கீழ்காணுமாறு
திருத்தம் செய்யப்பட்டுள்ளது.

பட்டியல் - I

காலம்	செலுத்த வேண்டிய அபராத தொகை
1. இச் சட்டப் பிரிவு 8ன் படி அனுமதிக்கப்பட்ட காலத்திற்கு பின் 15 நாட்களுக்குள்	செலுத்த வேண்டிய காலாண்டு வரியில் 1/4 பகுதியும் செலுத்த வேண்டிய வரியும்
2. இச் சட்டப் பிரிவு 8ன் படி 15 நாட்களுக்கு மேல் 45 நாட்களுக்குள்	செலுத்த வேண்டிய காலாண்டு வரியில் 1/2 பகுதியும் செலுத்த வேண்டிய வரியும்
3. இச் சட்டப் பிரிவு 8ன் படி அனுமதிக்கப்பட்ட 45 நாட்களுக்கு மேல்	செலுத்த வேண்டிய காலாண்டு வரியும் செலுத்த வேண்டிய வரியும்

பட்டியல் - II

காலம்	செலுத்த வேண்டிய அபராத தொகை
1. இச் சட்டப் பிரிவு 8ன் படி அனுமதிக்கப்பட்ட காலத்திற்கு பின் 15 நாட்களுக்குள்	செலுத்த வேண்டிய அபராத தொகை வரியில் 1/3 பகுதியும் செலுத்த வேண்டிய வரியும்
2. இச் சட்டப் பிரிவு 8ன் படி 15 நாட்களுக்கு மேல் 45 நாட்களுக்குள்	செலுத்த வேண்டிய அபராத தொகை வரியில் 1/4 பகுதியும் செலுத்த வேண்டிய வரியும்
3. இச் சட்டப் பிரிவு 8ன் படி அனுமதிக்கப்பட்ட 45 நாட்களுக்கு மேல்	செலுத்த வேண்டிய அபராத தொகை வரியில் 1/2 பகுதியும் செலுத்த வேண்டிய வரியும்

பட்டியல் - III

காலம்	செலுத்த வேண்டிய அபராத தொகை
1. இச் சட்டப் பிரிவு 8ன் படி அனுமதிக்கப்பட்ட காலத்திற்கு பின் 15 நாட்களுக்குள்	செலுத்த வேண்டிய ஆண்டு வரியில் 1/16 பகுதியும் செலுத்த வேண்டிய வரியும்
2. இச் சட்டப் பிரிவு 8ன் படி 15 நாட்களுக்கு மேல் 45 நாட்களுக்குள்	செலுத்த வேண்டிய ஆண்டு வரியில் 1/8 பகுதியும் செலுத்த வேண்டிய வரியும்
3. இச் சட்டப் பிரிவு 8ன் படி அனுமதிக்கப்பட்ட 45 நாட்களுக்கு மேல்	செலுத்த வேண்டிய ஆண்டு வரியில் 1/4 பகுதியும் செலுத்த வேண்டிய வரியும்

மேற்கண்டவாறு காலாண்டு வரியாகவோ, அரையாண்டு

வரியாகவோ அல்லது ஆண்டு வரியாகவோ வரிச் செலுத்தாத வாகனங்களின் அனுமதிச் சீட்டு இரத்து செய்யப்பட்டிருக்க வேண்டும் அல்லது வரிமேற்குறிப்பு இரத்து செய்யப்பட்டிருக்க வேண்டும். அவ்வாறு அனுமதிச்சீட்டு இரத்து செய்யப்பட்ட இனங்களில் அல்லது வரி மேற்குறிப்பு இரத்து செய்யப்பட்ட இனங்களில் மேற்கண்டவாறு வரியும் அபராத வரியும் வசூலிக்கப்பட வேண்டும்.

மேற்கண்டவாறு வரிச்செலுத்தாத வாகனங்களின் அனுமதிச்சீட்டு இரத்து செய்யப்பட்ட அல்லது வரிமேற்குறிப்பு இரத்து செய்யப்பட்ட வாகனங்கள் பொதுச்சாலையில் பயன்படுத்தப்படுவது காணப்பட்டால் அவ்வாறான வாகனங்கள் கைப்பற்றப்பட்டு 1989ம் வருட மோட்டார் வாகனச் சட்டம் பிரிவு 192 (A) ன் படி நடவடிக்கை எடுத்து உரிய அனுமதியின்றி பொது சாலையில் ஓடிய காரணத்திற்காக ரூ.5000/- அபராதம் வசூலிக்க நடவடிக்கை எடுக்கப்பட வேண்டும். உரிய வரி காலாண்டு வரி விகிதத்தில் அபராதம் கணக்கிட்டு வசூலிக்கப்பட வேண்டும்.

ஒம்/- ச.மச்சேந்திரநாதன்
முதன்மைச் செயலாளர் /
போக்குவரத்து ஆணையர்

/ஆணைப்படி/

மாநிலப் போக்குவரத்து அதிகாரியின்
நேர்முக உதவியாளர்

போக்குவரத்து ஆணையர் அலுவலகம் - சென்னை லி5

ந.க.எண். 48214/அ1/95

நாள் 25.5.96

சுற்றறிக்கை எண். 38/96

பொருள் : மோட்டார் வாகனம் அரசு பேருந்துகள் ஓடாத காலத்திற்கு வரி இல்லை என்று தீர்வு செய்யப்படாமல் பிறபட்ட காலத்திற்கு வரி வசூலித்தல் சம்பந்தமாக

அரசு கழக பேருந்துகளுக்கு வாகனம் ஓடாத காலங்களுக்கு வரி இல்லை என்று தீர்வுசெய்யப்படாமல், பிறபட்ட காலங்களுக்கு வட்டாரப் போக்குவரத்து அலுவலகங்களில் வரி வசூலிக்கப்பட்டு வருகிறது. இது முறையற்ற செயல் என்பது அறிந்தே. சென்னை, மாநிலப் போக்குவரத்து அதிகாரியால் அனுமதிச்சீட்டு வழங்கப்பட்டுள்ள வாகனங்களுக்கு ஒரு குறிப்பிட்ட காலங்களில் போக்குவரத்து கழகங்களால் காலம் கடந்து நிறுத்தல் அறிக்கை மட்டும் அனுப்பப்பட்டு ஓட்டப்படாமல் நிறுத்துபட்டு விடுகிறது. குறிப்பிட்ட காலத்திற்குப்பின் வாகனம் மீண்டும் இயக்கப்படுகிறது. ஓடாத காலத்திற்கு வரி இல்லை என்று தீர்வு செய்யப்படாமல் அதற்குப்பின் உள்ள காலங்களுக்கு வட்டாரப்போக்குவரத்து அலுவலகங்களில் வரி ஏற்றுக்கொள்ளப்படுகிறது. போக்குவரத்து சம்பந்தப்பட்ட அனுமதி சீட்டு வழங்கிய அதிகாரிகளுக்கும் நிறுத்தல் அறிக்கையை உரிய முறையில் உரிய காலத்திற்குள் அனுப்புவதும் இல்லை. இதனால் அரசின் வருவாய் இழப்பு ஏற்படாமல் இருக்கும் பொருட்டு சம்பந்தப்பட்ட போக்குவரத்து அலுவலகங்கள் தங்கள் அலுவலகத்திற்கு நிறுத்தல் அறிக்கையை பெறப்பட்டால் சம்பந்தப்பட்டு அனுமதி சீட்டு வழங்கிய அதிகாரிகளுக்கு நிறுத்தல் அறிக்கையை உடனே அனுப்பிவைக்க கோலப்பக போரப்படுகிறார்கள்.

இனிவரும் காலங்களில் நடப்பகால வரி தொடர்பான குறிப்பின்றி வரி ஏற்கப்பட்டால் அனால் ஏற்படும் இழப்புகளுக்கு சம்பந்தப்பட்ட அலுவலர்கள் பொறுப்பாவார் என்பதுடன் கடும் நடவடிக்கையும் எடுக்கப்படும் என்று தெரிவிக்கப்படுகிறது.

இச்சுற்றறிக்கையை பெற்றமைக்கு சம்பந்தப்பட்ட துணைப்போக்குவரத்து ஆணையர்களுக்கு ஒப்புதல் அனுப்ப அனைத்து வட்டாரப் போக்குவரத்து அலுவலர்களும் கேட்டுக்கொள்ளப்படுகிறார்கள்.

இச்சுற்றறிக்கை பெற்றுக் கொண்டதற்கு அனைத்து துணைப் போக்குவரத்து ஆணையர்களும் ஒப்புதல் அனுப்பும்படி கேட்டுக்கொள்ளப்படுகிறார்கள்.

(ஓம்) டி.எம். ஆறுமுகம்
போக்குவரத்து ஆணையாளர்,
சென்னை-5.

R. No. 00783/BI/95

Dated: 8-2-95

(CIRCULAR NO. 15/95)

Submit : Motor vehicles - Goods Carriages- Covered by Counter -
Signature- of permits - Collection of Bilateral tax - Cancellation of
counter - signature of permit consequent on the default in the
payment of bilateral tax / due to Tamilnadu - Certain modified -
instructions Issued

Ref : This office letter R. No. B1/73694/87 dt 4-12 91 in Circular
No. 42/91.

2. This office letter No. 1480/B1/93 dated 8.1.93.

3. This office letter No. 41961/B1/94 dated 16.5.94.

The attention of all Regional Transport Officer is invited to the references
cited.

2. In the reference first cited, all the border Regional Transport Officers of
this state were instructed to furnish the list of non / payment of Bilateral
Tax in respect of holders of countersignature of permits relating to the
states of Andhra Pradesh Karnataka, Kerala and Pondy. Again in the
reference 2 nd cited, the border Regional Transport Officers have
been requested to furnish the defaulter list on to before 30th of April every
year, to enable this office to proceed against such defaulters.

3. In spite of the above two instructions, most of the Regional Transport
Officers have not properly furnished the defaulter list that too within the
prescribed time framed. Hence, again in the reference 3 rd cited, the
above instructions were reiterated and the Regional Transport Officers
concerned very instructed to adhere to the time limit in furnishing the
defaulters list.

4. Despite the issuance of repeated instructions from this office, most
of the Regional Transport Officers are not either keeping up the time
schedule of furnish proper list. Besides some of the Regional
Transport Officers are also furnishing revised/modified list which
throw additional burden on this office, besides making the proceedings in
which the defaulter's counter- signature of permit were cancelled, a
nullity.

5. Due to the inordinate delay in sending the defaulters list to this office,
the process of issuing show cause notices by this office, watching of

explanations and passing final orders are being delayed. In most of the cases, the show cause notices sent from this office are being returned undelivered by the postal authorities for some reason or in other and such notices have been caused to be served on the permit holders through the concerned Regional Transport Officers, which takes considerable time thereby causing time lag in the proceedings. Above all, the orders canceling the counter signature of permits are bound to be rescinded, due to the wrong information furnished by the concerned Regional Transport Officers.

6. To avoid the above deficiencies, the following guide lines are issued.

A. As already instructed in the reference first cited, the border Regional Transport Officers (the Regional Transport Officers who have been entrusted with the Collection of Bilateral tax) should invariably furnish the correct address and name list of defaulter on or before 30 th of April every year.

B. After sending such defaulter list the Border Regional Transport Officers concerned should issue show cause notice to the permit holders out the counter signature of permits to cancel such permits as provide U/S 86 (I) of the Motor Vehicles Act- 1988. Such show cause notices should be issued in the capacity of Assistant Secretary / State Transport Authority.....(the dots denotes the name of the station of the Regional Transport Officers, for example Assistant Secretary, State Transport Authority at Dharmapuri, Assistant Secretary/ State Transport Authority at Gobichettipalayam, Assistant Secretary/ State Transport Authority at Madras (South; etc, as the case may be who issued the show cause notices and not in the capacity of Secretary / Regional Transport Authority of the Region.

C. After issuing the show cause notices to the defaulter the concerned Regional Transport Officers should watch the acknowledgement / explanation from the permit holders, after making a Thorough verification of the records, such as demand. Collection and Balance register and BDR etc the Regional Transport Officers should Make sure themselves about the nonpayment of bilateral tax and finally submit a list of defaulters whose countersignature of permit have to be cancelled to this office.

D. If the show cause notices have been returned undelivered, the same should be caused to be served through the concerned check post Motor Vehicle Inspectors.

On the basis of the reports received from the border Regional Transport Officers, orders will be passed cancelling the countersignature of permits and such cancellation orders will be communicated to the concerned Regional Transport Officers for making necessary entries in the DCB register.

E. Soon after the receipt of intimation regarding the cancellation of countersignature of permit, the concerned Regional Transport Officers should make necessary entry in the DCB register of their office, and intimate the page and Vol. No. of such DCB Register.

F. The Regional Transport Officers, should not include such Vehicles in their DCB register for the future period.

G. If and when the permit holder of the vehicles, whose countersignature of permits were cancelled by this office for non payment of bilateral tax, approaches the border Regional Transport Officers for any transaction, they should collect the tax due with the appropriate penalty and intimate such collection particulars to this office immediately with a direction to obtain a fresh permit from this office.

H. The check post Motor Vehicle Inspectors (Non - Technical.) should also collect the tax, with due penalty of the defaulters vehicles crossed their check posts and intimate the collection particulars to the concerned Regional Transport Officers with a copy to this office without fail.

I. If the permit holders whose countersignature have been cancelled, approach this office for getting fresh countersignature of permit, they will be requested to obtain a clearance certificate from the concerned, border Regional Transport Officers to the effect that the arrears of bilateral tax has been paid due penalty. The Regional Transport Officers should furnish such tax clearance certificate as and when applied for by the applicants.

J. A monthly periodical report has to be sent to this office in the format prescribed hereunder along with the abstract on or before 10th of each month.

S I.	Reg.	Year for	Date of	Date of	Date of tending
No.	No.	Which B.T	sending	receipt	recommendation
		is due to	the S .C.	.of ack-	by the A..S . to
		tee paid.	Notice	to WVT	the STA, for canC8

1	2	3	the permit holders	ment	illation of counter - signature of permit
			4	5	6

ABSTRACT :

1. Total number of vehicles for which
bilateral tax is not paid.
2. No. of vehicles for which show cause
notice issued.
3. Balance vehicles for which show cause
notice to be issued
4. Reasons for pendency.

K. All the Deputy Transport Commissioners should monitor the functioning of this circular and see that the Government revenue is realised in a speedy manner. During their cursory inspection, the Deputy Transport Commissioners, should critically review the arrear position and arrange to reduce the pendency of arrears.

While acknowledging the receipt of the circular by return of post the Pdl. No. assigned in the office should also be intimated.

The Regional Transport Officers should send their acknowledgement to their respective Deputy Transport Commissioners and the Deputy Transport Commissioners alone should send their acknowledgement to this office.

GOVERNMENT OF TAMIL NADU
ABSTRACT

Motor Vehicles - Taxation Notification issued in G.O.Ms.No.602, Home, Dated:18.3.81 - Superseded - Revised - Notification Issued.

HOME (TRANSPORT- A) DEPARTMENT

G.O.Ms.No.894

Dated: 29.5,1991

Read:

1. G.O.Ms.No.602, Home, dated: 18.3.81
2. From the Transport Commissioner, Chennai, Lr.No 12187/DI/90, dated: 23.7.90 and dated: 3.12.1990.

ORDER:

The following Notification will be published in the Tamil Nadu Government Gazette:-

NOTIFICATION

In exercise of the powers conferred by clause (1) of section 20 of the Tamil Nadu Motor Vehicles Taxation Act, 1974 (Tamil Nadu Act 13 of 1974) and in super session of the Home Department Notification No.II (2) No.1434/81, published at page 236 of Part II-section 2 of the Tamil Nadu Government Gazette, dated the 8th April 1991, the governor of Tamil Nadu hereby excepts the public service vehicles registered in other states having special permits granted under sub-section(8) of section 88 of the Motor Vehicles act, 1988 (Control act 59 of 1988) from payment of tax payable under the said Tamil Nadu Motor Vehicles Taxation act, 1974 (Tamil Nadu Act 13 of 1974), subject to the condition that such other States continue to give reciprocal exemption for payment of tax in respect of the public service vehicles registered in the state of Tamil Nadu having special permits granted under the said sub-section (8) of section 88 of the said Motor Vehicles Act, 1988 (Central Act 59 of 1988) to operate in such other states.

Provided that such exception shall not be made in respect of:-

1. The public service vehicles covered by special permits granted under subsection (8) of section 88 of the Motor Vehicles Act, 1988 (Central act 59of 1988) by the transport authority of a state other than the state of Tamil Nadu to pick-up and set down passenger in the State of Tamil Nadu and those vehicles not covered by a permit issued under section 72 (including section 74 or under sub-section (9) of section 88, but issued with special permit under sub-section (8) of section 88 of the Motor Vehicles Act, 1988 (Central Act 59 1988) by the transport Authority of a State other than the State of Tamil Nadu.
2. This order issues with the concurrence of the Finance Department vide its U.C.No,115/DS (EM) / 91-1,dated 21.1.91.

(BY ORDER OF THE GOVERNOR)

K.J.M. SHETTY,
Principal Secretary to Government.

Transport Department

From

The Transport Commissioner
Chepauk, Chennai.5

To

All Joint Transport Commissioners
All Deputy Transport Commissioner
In Tamilnadu

Letter No.D1/52742/03

Dated 23.11.2004.

Sir,

Sub: Motor Vehicles - Taxation - Exemption granted to over State Public Service Vehicles from payment of Tax to Tamilnadu on reciprocal basis in G.O.Ms.No.894 Home (Trpt) Department dated 29.5.91 other state vehicles plying in Tamilnadu violating the conditions specified in the G.O .Amendment to the G.O. Proposed to collect tax - Proposal not agreed to by Government certain suggestions - sought for.

Ref: Government letter No.D1/738/2003 Home (Tr.I) Department dated 30.7.2003.

In the review meeting held on 22.3.2000 it was observed that the Regional Transport Officer, Trichy had collected tax of Rs.7200/- in respect of Omni bus for the month of February 2000 for the violation of permit conditions covered by special permit under section 88(8) of Motor Vehicle Act issued by the Regional Transport Authority, Pondicherry. The Regional Transport Officer, Trichy requested clarification regarding the collection of tax in respect of such vehicles violated the conditions prescribed in G.O.Ms.No.894 Home (Tr.) Department dated 29.5.91. Based on his request a circular No. 190/2000 dated 10.10.2000 had been issued to all collected to tax for entire quarter if there any violation noticed. Against the above circular on vehicle owner of Pondicherry filed Writ Petition before the Hon'ble High Court Madras. The High Court in its orders in W.P.No. 19211/2000 dated 13.12.2000 allowed the Writ petition and observed that the circular instruction issued by the Transport Commissioner was beyond his jurisdiction and it cannot be sustained. Based on the above judgment the circular already issued to collect one quarter tax was with drawn.

3. Therefore an amendment to G.O.Ms.No.894 (Tr.) Department dated 29.5.91 was proposed to Government to collect one month tax (i.e. 1/3 of a quarterly) for each entry if the conditions laid down in the said G.O. is violated by the vehicle owners of the states. After the deep consideration, the Government have not accepted our proposal and directed to take action under section 192 - A of Motor Vehicle Act 1988. Stating that there is no legal provision to collect tax for the violation of permit conditions.

for Transport Commissioner STA,
Chennai.5.

% %

GOVERNMENT OF TAMIL NADU

ABSTRACT

Motor vehicles - Taxation - Collection of proportionate tax for issue of temporary permits in respect of tourist vehicles of other States entering this State - Orders - Issued.

HOME (TRANSPORT.A) DEPARTMENT

G.O.Ms.No.1122

Dated: 10.07.1992

Read :

G.O.Ms.No.2446, Home,

dated 07.11.90.

Read also:

From the Joint Transport "Commissioner, Madras Lr.No.654478/DI/89 dated 17.12.90 and 21.04.92.

ORDER:

The following notification will be published in the next issue of the Tamil Nadu Government Gazette:

NOTIFICATION

In exercise of the powers conferred by clause (1) of Section 20 of the Tamil Nadu Motor Vehicles Taxation Act, 1974 (Tamil Nadu Act 13 of 1974), the Governor of Tamil Nadu hereby makes reduction in rate of the tax payable under the said Act, with effect from the 7th November 1990, in respect of tourist vehicles granted permits under sub-section (9) of section 88 of the Motor Vehicles Act, 1988 (Central Act 59 of 1988) by the authorities of any State other than the State of Tamil Nadu at the rate specified in column (2) of the Table below for the period of use specified in the corresponding entries in column (1) thereof:-

THE TABLE

<i>Period of use</i>	<i>Tax payable</i>
i) Not exceeding seven days	A sum equivalent to one tenth of the quarterly tax specified in the first schedule to the Tamil Nadu Motor Vehicles Taxation Act, 1974 (Tamil Nadu Act '13 of 1974)
ii) Exceeding Seven days but not exceeding thirty days.	A sum equivalent to one third of the quarterly tax specified in the first schedule to the Tamil Nadu Motor Vehicles Taxation Act, 1974 (Tamil Nadu Act 13 of 1974)
iii) Exceeding thirty days but not exceeding ninety days	A sum equivalent to the quarterly tax specified in the first schedule to the Tamil Nadu Motor Vehicles Taxation Act, 1974 (Tamil Nadu Act 13 of 1974)

The tax shall be paid on entering the State of Tamilnadu at the nearest checkpost or any office of the Transport Department competent to receive the tax.

Provided that failure to pay the to tax shall entail the payment of a penalty equal to the amount of tax payable beside the tax due.

K.Malaisamy
Secretary to Government.

Tamil Nadu having similar special permits to operate in such other States . This exemption shall not be made in respect of:-

1. the public service vehicles covered by special permits granted under sub-section (8) of section 88 of Motor vehicles Act, 1988 (Central Act 59 of 1988) by the transport authority of a State other than the State of Tamil Nadu to pickup and set down passengers in the state of Tamil Nadu; and

2. those vehicles not covered by a permit issued under section 72 (including a Reserve stage Carriage or a spare bus) or under section 74 of under sub-section (9) of section 88 but issued with special permits under subsection (8) of section 88 of the Motor Vehicles Act, 1988 (Central Act 59 of 1988) by the transport authority of a State other than the State of Tamil Nadu

2 In this connection, the Transport Commissioner, Chennai has stated that if any other State Public service vehicle is found plying in Tamil Nadu violating the conditions specified in the said Government order those vehicles are liable for levy of tax in Tamil Nadu In such cases, other state public service vehicles are liable for payment of tax only on detection of such irregularities committed. The Transport Commissioner, has, therefore, suggested to levy 1/3 of quarterly tax due for each trip as specified in the special temporary permits so as to curb the illicit operation of other state Public Service vehicles by having special temporary permit under section 88 (8) of Motor Vehicles Act 1988

3. The Government have examined the suggestion in detail* It is considered that when a vehicle registered in other State enters in to this State, it should pay the tax prescribed under Tamil Nadu Motor Vehicles Tax Act 1974 (Tamil Nadu Act 13 of 1974) for the use of road If it has not paid the tax, there should be an authority for not paying the said tax The Tax exemption granted in GO.Ms No. 894, Home, dated 29-5-1991 is an authority for not paying the tax If the conditions specified in the said G.O is violated, the vehicle is not entitled for the tax exemption and liable for levy of tax under the said Act. Therefore, any vehicle violating the conditions of exemption can be said to be running the vehicle without remitting the tax and such, vehicle is liable to be proceeded against for non-payment of tax The levy of one third tax for each trip and levy of tax equivalent to the 1/3 of quarterly tax for violation of permit condition as suggested by you is not feasible as per law But, action is possible against such vehicles under section 192-A of Motor Vehicles Act, 1988 .I am therefore to request you to initiate action under section 192—A of Motor Vehicles Act. 1988 (Central Act 59 of 1988) whenever such irregularities come to notice

Yours faithfully

TRANSPORT DEPARTMENT

From Thiru S. Machendranathan, I.A.S.,
Principal Secretary/
Transport Commissioner,
Chepauk,
Chennai - 5.

To All Zonal Officers

Lr No 0556/A4/2010

dated: 22.02.2010

Sir,

Sub: Motor Vehicles - Omni Buses - Other state Omni
Buses - Collection of tax - Reg.

Ref: 1) G.O. Ms. No. 1122, Home (Tr-I)
Department, Dated 27.09.92
2) G.O. Ms. No. 894, Home (Tr-I) Department,
Dated 29.05.91
3) Circular 39/2004 dated 30.09.2004
4) The Deputy Transport Commissioner,
Salem Lr No 6412/A2/09 dt 18.12.09

I invite your kind attention to the reference 4th cited.

The Deputy Transport Commissioner, Salem has pointed out that the collection of tax in respect of Omni Buses of other states plying in Tamil Nadu covered by permits issued under section 88(9) and under section 88(8) of the M.V. Act 1988, is to be made, in accordance with the orders issued in the reference 1st and 2nd cited respectively.

2) The Transport Commissioner has also issued several instructions in this regard in the past. In the reference 3rd cited the following instructions were issued:

2

- i) Tax in respect of vehicle covered by All India Tourist Omni Bus should be collected at the nearest Check post in the entry point of the vehicle into Tamil Nadu.
- ii) Such tax should not be collected in advance by other Checking Officials within the State.
- iii) If the vehicle is found plying within the state of Tamil Nadu without payment of tax the Checking Officials are directed to collect penalty equal to the amount of tax payable besides the tax due.

3) In spite of the instructions mentioned supra, many Checking Officials are not following the instructions already issued by this office. They are acting according to their whims and fancies, which leads to audit objections and huge amount of difference of arrears of tax due from other state operators.

I therefore wish to once again instruct you and all checking officers of this department to adhere to the procedure laid down in reference 1st, 2nd and 3rd cited. All the checking officers of this Department are once again directed to follow the instruction without any deviation. If any deviation is found in this regard the concerned officer will be personally held responsible for any loss of revenue that occurs to the Government.

Sd/- S. Machendranathan,
Principal Secretary/
Transport Commissioner.

/By order/

[Signature]
Assistant Secretary
24/2/10

R No. 89112/H2/89

Dated: 5-3-92

Circular No. 21 /92

Sub : Motor Vehicles-Omni Buses-Checking of vehicles-Issue of Check Reports-Certain instructions-Issued.

It is seen from most of the check reports issued against the Omni Buses checked by the Checking Officers of this Department, that the offences noted in the check Reports are not specific with reference to the violation of provisions of Motor Vehicles Act and Rules and this has resulted in the parties succeeding their cases filed against such reports before the Courts, resulting loss of revenue to the Government.

2 The following guidelines are issued to all the Deputy Transport Commissioners and Regional Transport Officers, for scrupulous adoption so that the operators who are booked for specific offences do not get away with them pointing out loob-holes in the check reports. The Motor Vehicle Inspectors in turn should be asked to faithfully follow the guidelines, and see that the officers brought to book do not escape pointing out inconsistencies and infirmities in the reports.

a) All the relevant documents such as permit (Regular/ Temporary permit), Registration Certificate, Insurance Certificate, route slip, passenger list, trip sheet, etc., should be verified at the time of check.

b) If it is found that if any passengers not included in the contract are picked up or set down, statement from passengers, at least from two of them, should be obtained and enclosed along with the check report.

c) Statement from the passengers should also be obtained to prove that the passengers traveling in the Omni Bus are other than those mentioned in the passenger list and the same should be enclosed with the check report.

d) The Government have recently rescinded the orders issued in G. O. Ms. No. 2692, Home, dated 15-10-73 in G. O. Ms. No. 2426, Home, (Tr. A) dated 7-11-90 canceling the tax exemption granted to all Tourist Vehicles of other States for which permits are granted under Section-88 (9) of M. V. Act, 1933 plying in this State.

Therefore it is clear that the vehicles covered by permit under Section-88 (9) belonging to other States should be taxed whenever they enter into this

State Hence the checking Officials may be instructed to bear in mind the orders of the Government and collect tax whenever the Other State Tourist vehicles covered by permit under Section 88 (9) enter into this State.

e) Misuse of special permits issued under Section 88 (8) of the M. V. Act, 1988 by other state authorities should be detected and action taken to collect the tax due to Tamil Nadu at the time of check .

f) Orders of the Government issued for the collection of compounding fee on the spot under Section 127-B of M V. Act, 1939 and 200 of M. V. Act, 1988 have been rescinded by the Government in G O. Ms. No. 1031 Home (Tr. C) dated 21-5 90. The checking officers should bear this in mind at the time of check.

g) The date, time and place of check should be clearly noted in the check reports. The name and designation of the Checking Officer should also be mentioned in the C heck Report. The C heck Report should be legibly written.

h) The instruction issued in this office circular No 4/89, dated 7-1-89, 26/89 dated 1-5-89 and instructions given in notification in G O Ms. No 894 Home

(Trpt-A) Department dated 29-5-91, communicated in Transport Commissioner's End t. No. 12187/ D1/90 dt. 19-6-91 (copy enclosed) for the collection of tax due from other State vehicles should also be scrupulously followed The Government of Karnataka have withdrawn the tax exemption given to our State vehicles other than taxis (ordinary taxis and tourist taxis) and vehicles owned by Tamil Nadu Tourism Development Corporation and State Transport Undertakings of Tamil Nadu State covered by permit issued under section-88 (8) of M. V. Act, 1988. Therefore tax should be collected from the following class of vehicles belonging to the State of Karnataka covered by permit issued under section 88 (8), if they are found plying in Tamil Nadu.

- i) Contract Carnage Omni Buses of Private Operators
- ii) Spare buses owned by private operators
- iii) Maxi cabs owned by private operators

3 The checking officers should bear these instructions in mind at the time of issuing check reports to Omni Buses and they should write specific charges in the check reports based on the provisions of M. V. Act and Rules and also on the guidelines mentioned above which may avoid any appeal being allowed by the courts in future. They should also mention the

relevant Section /Rules of M, V. Act 1983, Tamil Nadu Motor Vehicle Taxation Act 1374 and rules made there under, in the check reports.

4 The receipt of this circular should be acknowledged by return of post.

Sd/- S. Sivasubramanian
Transport Commissioner,
Madras-5

GOVERNMENT OF TAMIL NADU ABSTRACT

Motor Vehicles-Taxation Notification issued in G. O. Ms. No, 602, Home, dated 18-3-81- Superseded-Revised - Notification issued.

HOME (TRANSPORT - A) DEPARTMENT

G. O. Ms. No. 894 Dated: 29-5-1991

Read

1 G. O. Ms. No, 602, Home, Dated 18-3-81

2 From the Transport Commissioner, Madras Lr No. 12187/D1790, dated 23-7-90 and dated 3-12-1990

ORDER:

The following Notification will be published in the Tamil Nadu Government Gazette :

NOTIFICATION

In exercise of the powers conferred by clause (1) of section 20 of the Tamil Nadu Motor Vehicles Taxation Act, 1974 (Tamil Nadu Act, 13 of 1974) and in suppression of the Home Department Notification No. II (2) HO/1434/81, published at page 236 of part II-Section 2 of the Tamil Nadu. Government Gazette, dated the 8th April 1991, the Governor of Tamil Nadu hereby exempts the public service vehicles registered in other states having special permits granted under sub-section (8) of section 88 of the Motor Vehicles Act. 1988 (Central Act 59 of 1988) from payment of tax payable under the said Tamil Nadu Motor Vehicles Taxation Act.

1974 (Tamil Nadu Act 13 of 1974), subject to the condition that such other states continue to (give reciprocal exemption from payment of tax in respect of the public service vehicles registered in the state of Tamil Nadu having special permits granted under the said sub-section (8) of section 88 of the said Motor Vehicle Act. 1988 section (8) of section 88 of the said Motor Vehicles Act. 1988 (Central Act 59 of 1988) to operate in such other states.

Provided that such exemption shall not be made in respect of :

- a) the public service vehicles covered by special permits granted under sub-section (8) of section 88 of the Motor Vehicles Act. 1988 (Central Act. 59 of 1988) by the transport authority of a state other than the State of Tamil Nadu to pick-up and set down passengers in the State of Tamil Nadu and
- b) those vehicles not covered by a permit issued under section 72 (including a reserve stage carriage or a spare bus) or under section 74 or sub-section (9) of section 88 but issued with special permits under sub-section(S) of section 88 of the Motor transport authority of a state other than the state of Tamil Nadu.

2 This order issues with the concurrence of the Finance Department vide its U. O. No. 115 / OS (EM) / 91-1, dated 21-1-91.

(By Order of the Governor)

Sd/ xxx

K. J. M, SHETTY

Principal Secretary To Government

Memo.No.D1/66525/2004**Dated 30-9-2004****(Circular No.39/2004)**

Sub: Meeting Review of the Deputy Transport Commissioners and Joint Commissioners at Transport Commissioner's Office, Chennai- Certain Clarification sought instructions – issued – Reg.

At the review meeting held on 23.9.2004 at Transport Commissioner's Office, Chennai, under the leadership of Transport Commissioner, the Joint Transport Commissioner, Chennai and the Zonal Deputy Transport Commissioners have sought for clarification regarding the collection of tax in respect of other State All India Tourist Omni Bus Vehicles plying in Tamilnadu covered by permit issued under section 88(9) of Motor Vehicles Act, 1988.

In this connection, the attention of all Regional Transport Officers and Motor Vehicles inspectors and Motor Vehicles Inspectors (Non-Technical) is drawn to G.O.Ms.No.1122 Home (Tr.I) Department dt.27.9.2002. The G.O. is self explanatory as to how the other state all India Tourist Omni Buses covered by permit issued under section 88(9) are to be taxed.

THE TABLE

PERIOD OF USE	TAX PAYABLE
(i) Not exceeding Seven days	A sum equivalent to one tenth of the quarterly tax specified in the first schedule to the Tamil Nadu Motor Vehicles Taxation, Act, 1974 (Tamilnadu Act 13 of 1974)
(ii) Exceeding seven days but not exceeding thirty days.	A sum equivalent to one third of the quarterly tax specified in the first schedule to the Tamil Nadu Motor Vehicles Taxation Act, 1974 (Tamilnadu Act 13 or 1974)
(iii) Exceeding thirty days but not exceeding ninety days.	A sum equivalent to the quarterly tax specified in the first schedule to the Tamil Nadu Motor Vehicles Taxation Act, 1974 (Tamilnadu Act 13 of 1974)

According to the said G.O. the tax shall be paid on entering the State of Tamilnadu at the nearest check post or any office of the Transport Department Competent to receive the tax.

Provided that failure to pay the tax shall entail the payment of a penalty equal to the amount of tax payable, besides the tax due.

The Regional Transport officers and Motor Vehicles Inspectors who are empowered to collect tax with due penalty in respect of such vehicles, if found plying without payment of tax within the State of Tamil Nadu. Therefore, the following instructions are issued for the strict adherence of the checking officers.

- Tax in respect of vehicles covered by All India Tourist Omni Bus should be collected at the nearest check post in the entry point of the vehicle into Tamilnadu. Such tax should not be collected in advance by other checking officials within the State.
- If the vehicle found plying within the State of Tamilnadu without payment of tax, the checking officials are directed to collect penalty equal to the amount of tax payable besides the tax due.

All Regional Transport Officers and Motor Vehicles Inspectors are requested to act according to the above instructions and there should not be any lapses / violation in the implementation of the said G.O. in future. The Regional Transport Officers and Motor Vehicles Inspectors are requested to send their acknowledgement for receipt of the above circular to the respective Zonal Officers of their zone.

Sd/- **P.SHANMUGAM**
Transport Commissioner

TRANSPORT DEPARTMENT

From

To

Dr.M.Rajaram, IAS,
Transport Commissioner,
Chepauk,
Chennai - 5.

All Zonal Officers.
All Regional Transport Officers.

Lr.No.52649 /A4/2010, Cir.No.32/2010

dated:31.08.2010.

Sir,

Sub: Motor Vehicles - Omni Buses - Other state Omni Buses -
Collection of tax - Reg.

Ref: 1) G.O.Ms.No. 1122, Home (Tr-I) Department,
Dated.27.09.92
2) G.O.Ms.No. 894, Home (Tr-I) Department,
Dated.29.05.91
3) Circular 39/2004 dated 30.09.2004.
4) The Deputy Transport Commissioner, Salem
Lr.No.6412/A2/09 dt.18.12.09.
5) This office Letter No.0556/A4/2010
dated:22.02.2010
6) T.C. Note No. 68/TC/2010 dated:20.08.2010

I invite your kind attention to the reference S" cited.

It is noted that there has been large scale extraordinary evasion of tax by certain contract carriage Omni bus / Spare bus owners by getting special permit from other state and plying them as intra state omni buses / Spare Buses. The collection of tax in respect of Omni Buses and Spare Buses of other states plying in Tamil Nadu covered by permits issued under section 88(9) and under section 88(8) of the M.V.Act 1988, are to be made, in accordance with the orders issued in the reference 1st and 2nd cited respectively.

2) The Transport Commissioner has also issued several instructions in this regard in the past. In the references 3rd and S" cited the following instructions were already issued:

-2-

- i) Tax in respect of vehicle covered by All India Tourist Omni Bus should be collected at the nearest Check post in the entry point of the vehicle into Tamil Nadu.
- ii) Such tax should not be collected in advance by other Checking Officials within the State.
- iii) If the vehicle is found plying within the state of Tamilnadu without payment of tax the Checking Officials are directed to collect penalty equal to the amount of tax payable besides the tax due.

3) In spite of the instructions mentioned supra, many Checking Officials are not following the instructions already issued by this office. They are acting according to their whims and fancies. It leads to audit objections and huge amount of difference of arrears of tax dues from other state operators without proper court order inside the state.

I therefore wish to once again reiterate the earlier instructions in references 1st, 2nd and 3rd and 5th cited. All the checking officers of the is Department are once again directed to follow the instruction without any deviation. If any deviation is found in this regard the concerned shall be held responsible for the loss of revenue any occurred.

-3-

4) This sort of action by the field officers is, not only a violation of the order issued by the Government but also causes heavy revenue loss to the Government by way of non collection of penalty. Besides such action of the Checking Officers have invited audit objections by the Accountant General, which remain unanswered.

5) Further, the Checking Officers are collecting tax in respect of Other State Omni Buses which are covered by temporary permit issued under section 88(8) of the M.V.Act 1988 and which are plying within the state of Tamil Nadu according to their whims and fancies and not in accordance with the orders issued in G.O.Ms.No.894, Home, Dated: 29.05.2001. In many cases they are collecting the tax continuously which is against the instructions issued in the Government order cited supra.

6) Further some of the Omni Buses covered by permits issued by the other State Authorities under section 88(9) of the Motor Vehicle Act 1988 and also under All India permit for Tourist Transport Operators Rules 1993 are also visiting to Tamilnadu after paying a sum of Rs.12, 000/- as composite tax for their vehicles per quarter. Many of the Checking Officers in Tamilnadu Collect tax in respect of these vehicles, not only in violation of orders issued In G.O.Ms.No.1122, Home, dated: 27.09.1992 but also adjusting this tax of Rs.12,000/- which is also against the policy of the Government of Tamilnadu. The Transport Commissioner has also issued instructions in several times to the Checking Officers not to accept and adjust this sum of Rs.12, 000/- while collecting tax in respect of these vehicles.

-4-

Hence once again request to the Zonal Officers that suitable instructions may be issued to your subordinates to adhere the Government Orders and Transport Commissioner's Circular NO.39/2004 dated: 30.09.2004 regarding the collection of tax in respect of Omni Buses.

- i) Permit issued under section 88(9) of the Motor Vehicle Act 1988 by the Other State Authorities.
- ii) Permit issued under section 88(9) of the Motor Vehicle Act 1988 by the Other State Authorities and also under the province of the All India Permit for Tourist Transport operators' rules 1993.
- iii) Temporary permits issued under section 88(8) of the Motor Vehicle Act 1988 by the Other State Authorities.

Failing which the matter will be viewed seriously.

I further state that the checking officer should honour the court order if any regarding the payment of tax in advance for specific vehicles. This order of the court should be incorporated in the check report and copy of such court order should be enclosed with check report.

The Zonal Officers are requested conduct surprise check on other state omni buses / spare buses plying on their jurisdiction and take steps to curb evasion of tax.

OFFICE OF THE TRANSPORT COMMISSIONER. CHEPAUK. CHENNAI-5

R.No.38911/AI/2011

dated:19.09.2011

CIRCULAR NO.60/2011

Sub: Motor Vehicles - Omni Buses - Other state Omni Buses - Collection of tax - Reg.

Ref: 1) G.O.Ms.No. 894, HQme (Tr-1) Department, Dated.29.05.91

2) G.O.Ms.No. 1122, Home (Tr-1) Department, Dated.10.07.92

3) This Office Lr.NoJ89111AI/2011 dated:14.06.2011.

The collection of tax in respect of Omni Buses of other states plying in Tamil Nadu covered by permits issued under section 88(8) and section 88(9) of the M.V.Act, 1988, is to be made, in accordance with the orders issued in the reference 1st and 2nd cited respectively.

2). In supersession of the orders issued in the reference 3rd cited, the Other State Omni Buses plying with special permits issued by the competent Transport Authority under section 88(8) of M.V.Act, 1988 violate the conditions of permit and plying exclusively in Tamil Nadu, those vehicles are liable for payment of Tax in Tamil Nadu and for such violation, tax should be collected as per the rate mentioned in Tamil Nadu Motor Vehicles Taxation Act, 1974

3) The Zonal Officers are therefore requested to instruct the Regional Transport Officers and Motor Vehicle Inspectors including Check post to follow the instructions scrupulously without giving any room for complaint.

If any deviation is found in this regard the concerned officer will be personally held responsible for any loss of revenue.

The receipt of the Circular shall be acknowledged by return of post.

Sd/-S.Murugaia
Transport Commissioner

To

All Zonal Officers.

All Regional Transport Officers.

All Motor Vehicle Inspectors of Unit Office. Motor Vehicle Inspectors (NT) of all check post

TRANSPORT DEPARTMENT

From

The Transport Commissioner,
Chepauk,
Chennai - 5.

To

1. The Joint Transport Commissioners,
Chennai (North Zone and South
Zone), Madurai and Coimbatore
Zone.
2. All Deputy Transport Commissioner,
Tamil Nadu.
3. All Enforcement Wings.
Transport Department,
Tamil Nadu.
4. All Regional Transport Officers,
Tamil Nadu.
5. All Motor Vehicle Inspectors Grade-1,
in Unit Offices,
6. All Motor Vehicles Inspectors (NT),
Check Post of Department,
(Through e-Mail.)

R.No.A3/64992/2014 dated: 19.12.2014

Sir,

Sub: Motor Vehicles- Contract Carriage Omni Bus Permit
issued U/s. 88 (8) and 88 (9) of Motor Vehicle Act
1988- Checking of vehicles - collection of tax at Check
Posts- and at en route-certain instructions issued-
Regarding.

- Ref: 1. Misuse of Check Reports allotted to Poonamallee
Check post.
2. Tamil Nadu Motor Vehicles Taxation Amended Act
13 of 2012.

The attention of all the Officers of this Department are invited in
the above references.

In the recent past, there is a huge evasion in the collection of
Contract Carriage Omni Buses Tax occurred due to misuse of two
Register of Check Reports (100 leaves) which are belonging to
Ponnamallee Check post.

In order to avoid such incidents in future the following instructions are given:

1) All the checking officials of this department are hereby instructed that, tax should not be collected on en-route for other state Contract Carriage Omni Buses covered by special permit issued under subsection 8 or 9 of section 88 of Motor Vehicle Act 1988, and the tax should be paid at the border check post only.

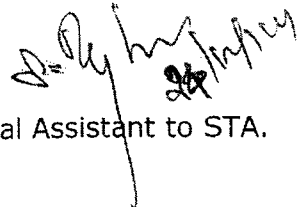
2) If the said vehicle is found plying without payment of tax during their course of check on en-route and the same should be detained as per the provisions of section 18A of Tamil Nadu Motor Vehicles Taxation Act 1974.

3) It is also instructed the Motor Vehicles Inspector (Non-technical) at border check post to collect the tax for the Contract Omni Bus as per the provisions of Tamil Nadu Motor Vehicle Taxation Amended Act 13/2012 while entering in to this state. As per the tour programme it is found that the period of stay is 7 days or below 7 days, then tax should be collected for 7 days. If the period of stay is more than 7 days then tax should be collected as per the Temporary Permit provided the period of Temporary Permit exceeds 7 days, on enquiry with passengers it is found to be false then tax should be collected for 7 days only. The receipt for the payment of tax should be affixed in the Check reports issued.

5) All the Zonal Officers are requested to instruct the Regional Transport Officers, Motor Vehicles Inspectors Grade I and Grade II, Enforcement officials, and Motor Vehicles Inspector (Non-technical) of their zone to follow the above instructions without fail. Any deviation will be noted in future, then disciplinary action will be initiated against the concerned official.

S/d- Satyabrata Sahoo,
Transport Commissionr,
Chennai-05.

// By Order //


Personal Assistant to STA.


24/12/14

TRANSPORT DEPARTMENT

From

The Transport Commissioner,
Chepauk,
Chennai - 5.

To

1. The Joint Transport Commissioners,
Chennai (North Zone and South
Zone), Madurai and Coimbatore
Zone.
2. All Deputy Transport Commissioner,
Tamil Nadu.
3. All Enforcement Wings.
Transport Department,
Tamil Nadu.
4. All Regional Transport Officers,
Tamil Nadu.
5. All Motor Vehicle Inspectors Grade-1,
in Unit Offices,
6. All Motor Vehicles Inspectors (NT),
Check Post of Department,
(Through e-mail)

R.No.64992 /A3/2014 dated: 19 12.2014

Sir,

Sub: Motor Vehicles - Omni Buses - Check Reports Misused
- Certain instructions issued - Regarding.

Ref: 1. Recent incidents occurred at Poonamallee Check
Post - misuse of Check Reports.(100 Leaves)
-000-

As per the reference cited, it has been found that the check reports containing Serial Number from A 0043401 to A 0043450 (50 leaves) and Serial Number from A 0034201 to A 0034250 (50 leaves) were supplied to the Poonamallee Check Post and learnt that the same were misused.

In this connection, all the Zonal Officers are hereby requested to issue necessary Instructions to the Regional Transport Officers, Motor Vehicle Inspectors Grade - I and Grade II, Enforcement Wing Officials and Motor Vehicles Inspector (NT) at Check posts of their jurisdiction to

strictly follow the below mentioned points and to keep their vigil on the above said Serial Numbers of Check Reports while checking of other state Contract Carriage Omni Buses.

- (i) If any Contract Carriage Omni Bus belongs to other State is found plying with a copy of the check report containing with the Serial Number as mentioned above

(or)

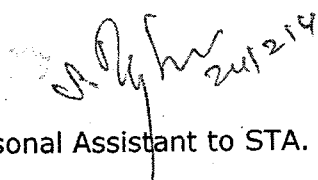
- (ii) If any Contract Carriage Omni Bus belongs to other state is found plying with a copy of the check report, having serial numbers as mentioned above without having the original receipt for payment of tax as recorded by the checking officer in the Check report.

Those Contract Carriage Omni Buses should be detained at once and the fact should be intimated to this office immediately.

It is requested that checking of other state omnibuses should be conducted thoroughly by the enforcement officials and ensure the tax paid particulars are genuine one.³³ All the Zonal Officers are requested to conduct a special drive of checking and action taken report in this regard should reach this office on or before 29.12.2014.

S/d- Satyabrata Sahoo,
Transport Commissioner,
Chennai-05.

// By Order //


Personal Assistant to STA.


24/12/14

ABSTRACT

Motor Vehicles - Taxation - payment of proportionate tax in respect of the existing vehicles at the time of replacement by another vehicle - Notification in supersession of the Notification issued in the G.O.Ms.No. 1119, Home, dt.18.4.77 - issued.

Home (Transport I) Department

G.O.Ms.No.1255

Dated: 16-9.1999

030455

Read:

1. G.O.Ms.No. 1119, Home, dt.18.4.77.

Read also:

2. From the Secretary, Federation of Bus operators Association of Tamil Nadu, Letter dt.27.6.94.
3. From the Transport Commissioner, Chennai, Letter No. 80310/D1/94, dt.29.3.96.
4. From the Transport Commissioner, Chennai, D.O.Letter No. 80700/D1/96, dt.1.4.97.
5. From the Transport Commissioner, Chennai, D.O.Letter No. 7014/D1/98, dt.13.12.98.

ORDER:

In the G.O. first read above, orders were issued for payment of proportionate tax at one third of the quarterly rates in respect of motor vehicles kept or used in the State of Tamil Nadu during the first month of a quarter and Notification has accordingly been issued under section 20 of the Tamil Nadu Motor Vehicles Taxation Act, 1974 (Tamil Nadu Act 13 of 1974). According to the above Government Order whenever replacement of existing vehicle by another vehicle is proposed in the second month of a quarter, proportionate tax to the existing vehicle for the first month of the quarter is admissible and in case the replacement is proposed in the third month of the quarter, full quarterly tax for the existing vehicle is payable and only after the replacement is allowed refund of tax paid for the second and third months of the quarter can be obtained proportionately for the existing vehicle. Since the administrative process in this regard results in delay in getting the refund, the Federation of Bus Operators Association of Tamil Nadu, Chennai has requested the Government to permit the bus operators to pay proportionate quarterly tax for the first two months of a quarter (2/3) in case the vehicle is proposed to be replaced in the third month of the quarter.

2. The Government have examined the request of the petitioner in consultation with the Transport Commissioner, Chennai. They have decided to comply with the request of the Federation. Accordingly the Transport Commissioner, Chennai has sent draft amendment to the notification for this purpose for issue.

: 2 :

3. This order issues with the concurrence of the Finance Department vide its U.O.No. 4875/H1/99, dt.1.3.1999.

4. Accordingly, the following Notification will be published in the Tamil Nadu Government Gazette:-

NOTIFICATION

In exercise of the powers conferred by clause (1) of section 20 of the Tamil Nadu Motor Vehicles Taxation Act, 1974 (Tamil Nadu Act, 13 of 1974) and in supersession of the Home Department Notification No. II(2)/HO/2221/77, dated the 18th April 1977, Published at Page 261 of Part II Section 2 of the Tamil Nadu Government Gazette, dated the 11th May 1977, the Governor of Tamil Nadu hereby modifies in regard to the tax payable by a person, to the effect that where replacement of existing vehicle by another vehicle is proposed during the second month of the quarter, the tax payable in respect of the existing vehicle shall be the proportionate tax of one third of the quarterly rate, and where replacement of existing vehicle by another vehicle is proposed during the third month of a quarter, the tax payable in respect of the existing vehicle shall be the proportionate tax of two-third of the quarterly rate.

(By order of the Governor)

SANTHA SHEELA NAIR,
SECRETARY TO GOVERNMENT.

To

The Transport Commissioner, Chennai-5.
All Deputy Transport Commissioners.
All Regional Transport Officers. *Perambalur*
The Accountant General, Chennai-18.
The Deputy Accountant General, Chennai-6.
The Works Manager, Government Central Press, Chennai-79
(with a request to publish the notification in the Tamil Nadu Government Gazette and to send 5 copies to Government).

Copy to:

The Secretary, Federation of Bus Operators Association of Tamil Nadu,
19, Bishops Wallers Avenue (East), Mylapore, Chennai-4.
sf/sc.

/forwarded/by order/

LOL 30455 /B/L

Communicated

WSS
Section Officer.

Copy to

2/19/99

Handwritten signature

Office of the Transport Commissioner
Chepauk, Chennai – 5.
R.No. 49774/D1/2001, Dated 23.04.2002
(Circular No. 19/2002)

Sub : Taxation – Suggestion of the Regional Transport Officer, Cuddalore –
Acceptance of tax for first month and second month – payment date – certain
clarification – sought for – regarding.

Ref : Suggestion of the Regional Transport Officer, Cuddalore.

The Regional Transport Officer, Cuddalore has sought for certain clarification regarding the payment of tax in respect of Transport vehicle paying the tax for the first month and second month.

The Government in G.O.Ms.No. 1255, Home date 16.09.2000 have notified that where the replacement of existing vehicle by another vehicle is proposed during the second month of the quarter, the tax payable in respect of the existing vehicle shall be the proportionate tax of one third of the quarterly rate, and where the replacement of existing vehicle by another vehicle is proposed during the third month a quarter the tax payable in respect of the existing vehicle shall be the proportionate tax of two third of the quarterly rate.

According to Sec. 3(1) of Tamilnadu Motor Vehicles Taxation Act, 1974, the tax levied under this Act, shall subject to the provisions of sub-section (1-A) 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.

Thus it could be seen that the G.O. noted above is an exemption granted to pay the tax only for the first month or for the first and second monthly due to replacement of vehicles. Sec. 8, ibid provides for the time limit for the Payment of tax, up to a maximum of 45 days.

Section 8 reads as follows :

“The tax due under this Act shall be paid within such period, not being less than seven days or more than forty five days from the commencement of the quarter, half – year or year as may be prescribed and different period may be prescribed for different classes of motor vehicles”.

So, the time limit towards the payment of tax is applicable in cases of payment on quarterly, half-yearly and yearly basis and will not be applicable to the payments for the first month and for the first and second months.

The questions raised by the Regional Transport Officer, Cuddalore and the legal position for the questions are detailed as below:

Sl. No.	Points raised by R.T.O. Cuddalore.	Reply to the point
1.	When the permission can be granted.	Permission can be granted not over than the first day of the beginning of the quarter.
2.	Whether the tax for the one month or two months to be paid before commencement of the quarter or on the first day of the quarter or within five days after the beginning of the quarter.	The tax for the first month or for the first and second months has to be paid on or before first day of the quarter.
3.	If the applicant fails to remit the tax within the stipulated time, after obtaining the permission what amount of penalty has to be imposed and under what provision or full amount of tax shall be paid.	Full tax has to be collected.
4.	If the applicant fails to replace the vehicle as applied for what amount of penalty has to be imposed and under what provision.	If the applicant fails to replace are vehicle after the end of first month of the quarter, wants to the existing vehicle on road, then he may be permitted to remit the Tax for the remaining two months without penalty. It this is of the beginning of the third months of the remaining tax due has to the collected with penalty as found by Table under rule 8(1) for quarterly payments.
5.	Whether the applicant to whom one month permission to remit tax was	The differences of tax for the rest of two months has to be paid on the first

	granted, can be permitted to remit the difference of tax before the stipulated time of 45 days.	day of the second month.
6.	Whether the applicant to whom one month one month permission to remit tax was granted, can be granted permission for additional one month.	Such a permission can not be granted since this would amount to payment of tax on monthly basis.
7.	If the applicant stops the vehicle from the first day of the second month or third month, instead of paying the tax with penalty, whether it can be permitted.	Stop page can be permitted as per condition as per condition under rule 3 of Tamilnadu Motor Vehicles Taxation Rules.

All the tax collecting authorities should follow the instructions above without any deviation.

All the subordinate officers should acknowledge receipt of the circular directly to the concerned Joint Transport Commissioner and Deputy Transport Commissioner, and the Joint Transport Commissioner, Chennai-17 and Deputy Transport Commissioners should acknowledge receipt to the office by return of post.

Sd/- N.S. Palaniappan
Transport Commissioner

**Office of the Transport Commissioner
Chepauk, Chennai -5.**

**R.No. 56502/D1/2002, dated 30.07.2002
(Circular No. 37/2002)**

Sub : Taxation – Acceptance of tax for first month or first second month payment date –
Revised instructions issued – Reg.

Ref : 1. This Office Lr. No. 49774/D1/2001, (Circular No. 19/2002) Dated :
23.04.2002.
2. Representation dated 17.07.2002 from Tvl. Federation of Bus Operators
Associations of Tamilnadu, Chennai.

In the reference first cited, certain instructions had already been issued to all tax collecting authorities regarding the acceptance of tax for the first month or for the first and second months due to replacement of vehicles in respect of Stage Carriages.

The Federation of Bus Operators Associations of Tamilnadu, Chennai have now represented to revise the instructions already issued in this office letter number 49774/D1/2001, (Cir. No. 19/2002) dated 23.04.2002 with a request to permit them to pay the tax as followed before the issue of the above said circular.

The representation of the Federation was examined and ordered as follows :

The representation made by the Federation of Bus Operators Association of Tamilnadu, Chennai is considered and agree and ordered that the instructions issued in this office letter No. 49774/D1/2001, (Cir No. 19/2002) dated 23.04.2002 has to be implemented w.e.f. 01.10.2002.

Hence all the Regional Transport Officers are requested to follow the procedure as it was in existence before the issue of the above said instructions in Cir. No. 19/2002 till 30.09.2002 and implementation above instructions w.e.f. 01.10.2002 without any deviation.

The circular instruction should be acknowledge by return of post.

Sd/- N.S. Palaniappan
Transport Commissioner.

R. No. 34787 / H4 / 94

Dated : 30-5-94

(Circular No. 40 / 94)

Sub : Motor vehicles - compounding fee - collection of compounding fee for belated renewal of F. C . Revised circular instructions - issued.

Ref : 1. This office circular issued in R. No, (Circular No. 15/93) 123210 / /12 / 92 dated 3-3-93.

2. This office circular issued in R. No. (Circular No. 78/93) 123210 I 32 I 92 dated 15-11-93.

The attention of the Regional Transport Officers is invited to the instructions issued in the circulars referred to above wherein the quantum of amount for the collection of compounding fee was fixed for the belated application for renewal of Fitness certificate to various class of Transport vehicles. Rule 172(6,) of Tamilnadu Motor vehicles Rules; 19&9 contemplates that prior permission to stop the vehicles for a period exceeding 10 days should be obtained Hence stopping the vehicle up to 20 days does not attract rule 172(6) and no compounding fee was fixed in circular No. 15/93 for belated renewal of Fitness certificate upto 10 days.

At revision was made by taking into consideration the objection made by the Chief Accounts Officer to the effect that delay in renewal of Fitness Certificate even for a period from 1 of 10 days amount to violation of permit condition referred to it in rule 172(2) of Tamilnadu Motor Vehicles Rules 1989 Which contemplates that a transport-vehicle shall always be covered by a valid Fitness certificate and a circular No 78/93 was issued on the above basis. This has resulted in collection of compounding fee for belated application for renewal of Fitness certificate for a period upto 10 days.

This has been objected by Lorry, auto rickshaw Associations and also by State Transport Under takings with a request to reconsider the issue and allow a period of stoppage up to 10 days as given under rule 172(6) for carrying out repairs.

On careful examination of rule 172(2) it is considered that it is impracticable and impossible that a transport vehicle shall always have a valid Fitness certificate due to various reasons, some of which may be unforeseen and unavoidable.

In view of the above, it is not possible for permit holders to strictly adhere to rule 12(2).

Hence it is decided to take action to amend the above rules.

Accordingly, in super session of the earlier circulars in the reference cited the following revised rates of compounding fee are fixed.

Table I : Belated F. C. : Circular No. 78 / 93 is revised as follows so as to collect the compounding fee for belated application attracting rule 172(6) alone as ordered in Circular No. 15 / 93.

G.C .	T.Taxi Maxi & cab / & AIT Maxi cab		T.Taxi Taxi AIT Taxi	Auto rick shaw	PSV Educational institutions buses covered by permits	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. 11 to 30 days	100	100	100	100	200	200
2. Beyond 30 days but within 60 days	200	150	100	100	250	200
3. Beyond 60 days but within 90 days	300	200	150	150	300	300
4. Beyond 90 days for every 30 days and pan thereof	+	+	+	+	+	+
	100	100	100	100	50	50
Subject to the maximum of	1500	1000	500	500	5080	5000

Table II : For late payment of tax wherever penalty of

G.C .	T.Taxi Maxi & cab / & AIT Maxi cab		T.Taxi Taxi AIT Taxi	Auto rick shaw	PSV Educational institutions buses	
Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.

**OFFICE OF THE TRANSPORT COMMISSIONER: CHEPAUK:
MADRAS - 5.**

No. D174660/96

Dated: 6.2.96

CIRCULAR No. 9/96

Sub: Motor Vehicles - Taxation - Belated payment - collect of fine under sec. 15(b) of TNMVT Act 1974 - for every quarter, half year, annual - instructions - issued.

Ref: 1. Govt. Lr. No.63620/Home (Tr.I) 92-10 dt. 8.6.94 addressed to Transport Commissioner Communication in - this office,
Endt.No.31144/D1/93, dt. 8.6.94

2. Decision taken on the minutes of the AAO.s meeting held on 24.7.95. According to sec. 15(b) of the Tamilnadu Motor Vehicles Taxation Act, 1974, for failure to pay tax within the time prescribed under sec.8 of the Act, a penalty specified under sec.15(a) is to be collected and in addition to this a fine which may extend to fifty rupees shall also be collected. The Government in its letter 1st cited, have cleared that the penalty is for the failure to pay tax in time and that the fine is imposed as a measure of punishment.

2. It is decided at the Assistant Accounts Officer.s meeting held on 24.7.95, that the collection of fine under sec.15(b) is to be insisted for the belated payment of tax for every quarter/half year/annual as the case may be.

3. All Motor Licencing Officers are instructed to follow the instructions scrupulously. All Regional Transport Officer.s are requested to inform the above instructions to all the Motor Licencing Officers, including Sub-Treasuries and Tax collection Banks.

The receipt of this Circular should be acknowledged by return of post.

Sd/- G.R amakrishnan,
Transport Commissioner,
Chennai - 5.

**OFFICE O F THE TRANSPOR T CO MMISSIO NER, CHEPAUK,
CHENNAI-5**

R .No.78429/01/94

Dated 8.2.996

Circular No.10/96

Sub: Motor Vehicles - Taxation - Payment of quarterly tax -Extension
for the quarter commencing from 1.1.96 - Levy of Penalty -
Regarding.

- R ef: 1. This Office Lr.No.78429/D1/94 dt.11.11.95.
2. Govt. Lr.No.144978/Tr.I/95-2 Home dt.11.1.96.
3. This Office Lr.No.78429/D1/94, dt.22.1.96.
4. R .T.O. Villupuram Lr.No.B2/2263/95dt.24.1.96.

In the reference 3rd cited, all the Regional Transport Officers and Deputy Transport Commissioners have been instructed to accept the payment of quarterly tax within 45 days from the commencement of the quarter. Now in the reference 4th cited, the Regional Transport Officer, Villupuram, has requested clarifications on the levy of penalty.

As per the Table to Rule 8(1) of Tamil Nadu Motor Vehicle Taxation Rules, 1974, amended in G.O.Ms.No.1717, Home (Tr.I) Department dated 30.11.93, the Registered owner of a vehicle shall be a penalty, for the belated payment of tax, after the expiry or period stipulated as per section 8 of the said Act. In view of the Court orders in W.P.No. 17799 of 1994 and instructions of the Government in Letter No.141978/Tr.I/95-2 dated 11.1.96, the stipulated period in Table to R ule 8 (1) may be considered as after expiry of 45 (forty five) days from commencement of quarter, till such time of issuing of order from the Government. The following illustration is given for guidelines.

Table 1

1. Within 1 5 days after expiry of 45 days from the date of commencement of quarter.	One fourth of the quarterly tax or any part of such tax remaining due.
2. Beyond 1 5 days and within 45 days, after the expiry of 45 days from the date of commencement of the quarter	One half of the quarterly tax or any part of such tax remaining due.

3. Beyond 45 days after the expiry of 45 days from the commencement of the quarter.

The amount of quarterly tax or any part of such tax remaining due.

The receipt of the circular may be acknowledged.

Sd/-C.O.Arumugam,
Joint Transport Commissioner (A) i/c,
Chennai-5.

GOVERNMENT OF INDIA
MINISTRY OF SHIPPING, ROAD TRANSPORT & HIGHWAYS
DEPARTMENT OF ROAD TRANSPORT & HIGHWAYS

Transport Bhavan,
1, Parliament Street,
New Delhi-110 001

No.RT/11028/14/2002-MVI

Dated the 3rd October, 2006

To

Shri Pavan Raina,
Principal Secretary to Government,
Home (Transport-VII) Department,
Secretariat,
Chennai-600 009.

Subject: Classification of Omnibus.

Sir,

I am directed to refer to your letter No.53986/Tr.VII/2001-21, dated 11.8.2006, on the subject cited above and to say that the existing classification relating to 'Omnibus to private use' was deleted in view of the fact that a large number of Omnibus vehicle registered in the name of the individual in non-transport category were being used as Private Service Vehicle for commercial purposes to evade tax and other statutory requirements of the Motor Vehicles Act, 1988.

2. The definition of Private Service Vehicle given in Section 2(33) of the Motor Vehicles Act, 1988 clearly stipulates that Private Service Vehicle does not include a motor vehicle used for the public purpose. The vehicles of Central Government, State Government and their Undertakings are used for public purpose and can be registered in the non-transport category.

3. So far registration of vehicles (having more than six seats) of charitable/philanthropic institutions is concerned, it is clarified that such vehicles widely use the road and, therefore, be appropriately registered in transport category so that they should undergo annual fitness test. This matter was earlier referred to Ministry of Law who also endorsed that such vehicles are Private Service Vehicles and should be registered in transport category.

Yours faithfully,

Sd/- xxxx
(Ramu Gupta)
Under Secretary to the Govt. of India
Tel:23717367

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6/16/2007

Copy 15/



Home (Tr-1) Department
Secretariat, Chennai-9.

Letter Ms.No. 435 Home dated 10.04.2008

From

Tmt. Mythili K. Rajendiram, I.A.S.,
Deputy Secretary to Government.

To

The Transport Commissioner,
Chennai-5.

Sir,

Sub: Motor Vehicles - Taxation - Tamil Nadu Motor Vehicles Taxation Act 1974 (Tamil Nadu Act 13 of 1974) levy of Surcharge on tax. Allowance of rebate in respect of tax applicability to surcharge clarification - Regarding.

- Ref:**
1. Government letter 2 (D) No.63 Home dated 03.02.2004
 2. From the Tamil Nadu State Transport Corporation (MDV) Limited, MDV letter வணிகம் / 26/ 1452 -1 dated 26.06.2004.
 3. From the G.M. TNSVC (Villupuram DVN 11) Limited Vellore, letter No.12065/Permit/04 dated 29.06.2004
 4. From Managing Director TNSVC (CBE) Limited Coimbatore letter No.23827/42/2004 dated 14.07.2004
 5. From Transport Commissioner letter No.D1, 32346/2004 dated 29.06.2004 dated 19.01.2005

Certain State Transport Corporations had sought for clarification regarding allowance of rebate in case of payment of motor vehicle tax in advance either for annual or half yearly in respect of stage carriages,

-2-

might be applied for the purpose of calculation of surcharge payable in respect of such vehicles under the Tamil Nadu Motor Vehicles Taxation Act, 1974 (Tamil Nadu Act 13 of 1974). After examination, the Government in their letter first read above had clarified that the rebate of tax allowed in case of payment of tax in advance either for annual or half yearly (instead of quarterly payment) in respect of Transport vehicles used or kept in use in this state, could not be extended to surcharge payable by stage carriages.

2. In pursuance of the above clarification, the Regional Transport Officers had demanded payment of rebate allowed on surcharge along with appropriate penalty from State Transport Corporations. The State Transport corporations, have once again approached the Government to reconsider the instruction issued in the Government letter first cited.

3. The Government have examined the matter and clarify that the expression "levy on the tax mentioned in section 3" referred to in section 10-A of the said Act will not include or mean any rebate under section 4 of the said Act. Therefore the rate of surcharge payable has to be calculated before deducting the rebate in such cases.

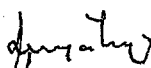
4. The receipt of the letter may be acknowledged and further action may be pursued on the above lines.

Yours faithfully,
Sd/XXX
for Secretary to Government

Copy to

The Accountant General,
Chennai-18.
All State Transport Corporations
Transport Department.
Chennai-9.
Law / Finance Departments,
Chennai-9.

// True Copy //


Section Officer

**போக்குவரத்துத்துறை
பெருநர்**

அனுப்புநர்:

எஸ். கனகராஜ், எம்.ஏ.டிஎம்இ.,
போக்குவரத்து துணை ஆணையர்,
திருச்சிராப்பள்ளி-20.

வட்டாரப்போக்குவரத்து அலுவலர்கள்,
திருச்சி சரகம்.

க.எண். 2009 --அ3 --08 நாள்: 28.07.08.

ஐயா,

பொருள்: மோட்டார் வாகனம் -- துணைப்போக்குவரத்து ஆணையர் அலுவலகம், திருச்சி -- பேருந்து வாகனங்களுக்கு வரி வசூல் செய்தல் -- உபரி வரி வசூலிப்பதில் அரையாண்டு மற்றும் ஆண்டு வரி வசூலித்தல் -- 4 சதவீதம் மற்றும் 6 சதவீதம் வரி தள்ளுபடி என்பது பொருந்தாதது என்பதற்கான விவரங்கள் அனுப்புவது -- தொட்பாக.

பார்வை: போக்குவரத்து ஆணையர், சென்னை-5 அவர்களின் கடிதம் க.எண்39758--அ4--08 நாள்: 17.07.08.

பார்வையில் காணும் போக்குவரத்து ஆணையர், சென்னை-5 அவர்களின் கடிதம் மற்றும் அத்துடன் வரப்பெற்ற அரசுக் கடிதத்தினையும் இத்துடன் இணைத்து அனுப்புகிறேன்.

மேற்காணும் கடிதத்தில், பேருந்து வாகனங்களுக்கு வரி மற்றும் உபரி வரி வசூலிப்பதில், சில விவரங்கள் தெளிவுப்படுத்தப்பட்டுள்ளது.

பேருந்து வாகனங்களுக்கு வரி வசூலிக்கும்பொழுது அரையாண்டு மற்றும் ஆண்டு வரியாக வசூலித்தால் 4 சதவீதம் மற்றும் 6 சதவீதம் வரி தள்ளுபடி செய்யவது, வரிக்கு மட்டும் தான் உபரி வரிக்கு 4 சதவீதம் மற்றும் 6 சதவீதம் வரி தள்ளுபடி சலுகை பொருந்தாதது.

அதாவது பேருந்து வாகனங்களுக்கு அரையாண்டு மற்றும் ஆண்டு வரி வசூல் செய்யும்பொழுது வரிக்கு மட்டும் 4 சதவீதம் மற்றும் 6 சதவீதம் தள்ளுபடி செய்தும் உபரி வரிக்கு முழுமையான வரி எவ்வளவோ அவ்வரியினை அப்படியே வசூல் செய்யப்படவேண்டும். வரி தள்ளுபடி சலுகை உபரி வரிக்கு பொருந்தாது.

எனவே தங்கள் அலுவலகத்தில் தனியார் மற்றும் அரசுப்போக்குவரத்து கழக வாகனங்களுக்கு மேலே குறிப்பிட்டபடி வரி வசூல் செய்யவேண்டும்.

மேலும் வித்தியாச உபரி வரி நிலுவை வசூல் செய்யப்படவேண்டிய மாநிலகணக்காயர் தணிக்கை மற்றும் உத்தணிக்கை பத்திகள் நிலுவை இருப்பின், உடனடியாக இப்பத்தியினை தீர்வு செய்ய நடவடிக்கை எடுக்கப்படவேண்டும்.

தங்கள் அலுவலக எல்லைக்குட்பட்ட அரசு போக்குவரத்து கழகங்களுக்கும் மேற்காணும் விவரத்தினை உடன் தெரிவித்து உரிய நடவடிக்கை மேற்கொள்ள வேண்டும்.

இக்கடிதம் கிடைத்தப்பின் அதற்கான ஒப்புதலை அளிக்கும்படி தெரிவித்துக்கொள்கிறேன்.

எம். எஃ. கனகராஜ்
துணைப்போக்குவரத்து ஆணையர்,
திருச்சிராப்பள்ளி-20.

/ உத்திர சீப்படி /


30.7.08

Enot No. 34745/D1/2003

Dated : 26.05.2003

CIRCULAR NO. 16/2003
GOVERNMENT OF TAMILNADU

ABSTRACT

Motor Vehicles – Taxation - Provision of Motor Vehicle Tax in respect of Stage Carriages with effect from 01.04.2003 – Reduction in rate of tax in respect of Stage Carriages operating in Madurai (Area (city), the Nilgiris District and in Rameswaram Island in Ramanathapuram District – Notified.

HOME (TRANSPORT - I) DEPARTMENT

G.O.Ms. No. 395

Dated : 09.05.2003

1. G.O.Ms.No. 1872, Home (Transport - I) Department, dated 13.12.95
2. G.O.Ms.No. 242, Home (Transport - I) Department, dated 14.02.1997
3. G.O.Ms.No. 735, Home (Transport - I) Department, dated 09.02.1998
4. G.O.Ms.No. 284, Home (Transport - I) Department, dated 28.03.2003

ORDER

In the Government Order Ist road above, the Government notified reduction in rate in regard to the tax payable by Tvl.Pandiaya Roadways Corporation Limited, Madurai in respect of all its carriages plying in the City of Madurai from Rs.275/- per seat per quarter to Rs.60/-per seat per quarter with effect from 1.4.1994. In the Government Order 2nd read above, the Government notified the reduction in rate in regard to the tax payable by Tvl. Mahakavi Bharathiar Transport Corporation Limited, Udthagamandalam in respect of all its stage carriages plying in their jurisdiction from Rs.360/- per seat per quarter to Rs. 40/- per seat per quarter with effect from 18.10.1995 and levied a surcharge of Rs. 10/- per seat quarter on the tax payable in respect of all stage carriages of the said corporation. In the Government Order 3rd read above, the Government reduced the rate of tax payable in respect of 18 long wheel base Motor Vehicles (Buses) not exceeding 210 wheelbase operated by Tvl. Tamilnadu State Transport Corporation, Kumbakonam (Division-III) Limited, Karaikodi in Rameswaram Island in Ramanathapuram District from Rs. 275/- per seat per quarter to Rs. 40/- per seat

per quarter with effect from 9.6.1998 and levied a surcharge at the rate of Rs. 10/- per quarter of the tax payable.

2. In the Government Order fourth read above, the Government have notified the revision of motor vehicles tax in respect of different classes of stage carriages with effect from 1.4.2003 as indicated below :-

Sl. No.	Class of Vehicle	Revised rate of tax
1.	Metro Services	Rs. 80 per seat per quarter
2.	Town Services	Rs. 325 per seat per quarter
3.	Moffussil and Express Services	Rs. 400 per seat per quarter

In the Government Order fifth read above, the Government ordered to levy a surcharge with effect from 01.04.2003 at the rate of 25% on the tax specified in item (a) in Clause III of Class 2 of the First Schedule (ie. stage carriages plying exclusively within the Chennai Metropolitan area) to the Tamilnadu Motor Vehicles Taxation Act., 1974.

3. The Managing Directors of Tamilnadu State Transport Corporation Limited, (Madurai Division- I) Madurai, Tamilnadu State Transport Corporation (Division - I) Coimbatore and Tamilnadu State Transport Corporation (Kumbakonam Division - III) Limited, Karaikudi have represented to Government for the continuance of the tax concessions notified in the Government Order 1,2, and 3 read above respectively. The Government have examined their request carefully and decided to continue the tax concession to the stage carriages plying in the City of Madurai, the Nilgiris District and in Rameswaram Island in Ramanathapuram District at the rate of Rs. 80/- 25% surcharge per seat per quarter with effect from 1.4.2003 on per with the rate of tax and surcharge applicable to the stage carriages plying within the Chennai Metropolitan area, notified in the Government orders 4th and 5th read above.

4. This order issues with the concurrence of Finance Department vide its U.O.No. 1473/FS/P/2003 dated. 24.4.2003.

5. The following Notification will be published in the Tamilnadu Government Gazette.

NOTIFICATION

In exercise of the powers conferred by Clause (1) of Section 20 of the Tamilnadu Motor Vehicles Taxation Act. 1974 (Tamilnadu Act 13 of 1974) and in super session of the Home Department Notification No. 11 (2) / HO/20/96, published at page 11-section 2 of the Tamilnadu Government Gazette, dated 3rd January 1996, No. II (2)/HO/704 and 705/97 published at page 191 in Part – II-section 2 of the Tamilnadu Government Gazette, dated 12th march 1997 and No. II (2)/HO/1402 and 1403/98 published at page 280 in part II-Section 2 of the Tamilnadu Government Gazette, dated 8th July 1998, the Governor of Tamilnadu hereby makes, with effect on and from the 1st April 2003, reduction in rate in regard to the tax and surcharge payable by the stage carriages plying in Madurai City, the Nilgiris District and in the Rameshwaram Island in the Ramanathapuram District, operated by Tamilnadu State Transport Corporation (Madurai Division-I) Limited, Madurai, Tamilnadu State Transport Corporation, (Kumbakonam Division - III) Limited, Karaikudi, respectively to Rs. 80.00 (Rupees Eighty only plus 25% surcharge on the above tax per seat per quarter.

Sd/-

Section

Officer

Communicated for information and necessary action

Sd/- R. Shanmugam

For Transport Commissioner

Circular 65/96**Ende 54467/D1 / 96****dt.30-7-96**

Sub: Motor vehicles – Taxation – stage carriages Refund of tax under sect on 13 (1) of Tamilnadu vehicle Taxation Act ,1974, Amendment requested instructions.

Ref: From the managing director , Annai Sathya corporation Letter No. 100/T3 /ASTC/95 dated 23-1-95.

2. Government letter No. 11196/TRI95 dt. 14-2-95.

3. Your Lr. No. 22367/D1 95 dated 17-5-96.

I am directed to invite atrention to the reference cited ,

The managing Director , Annai Sathya Transport Corporation Limited has requested the Government to issue amendment to section 13 of the Motor vehicle Taxation Act 1974 so as to substitute the wordings less than 30 days instead of less than a month (or) to include necessary definitions in the Tamilnadu Motor Vehicle Taxation act (Act 13 of 1974) under section 2 (9) as month means 30 days.

In this connection the High Court in this judgment in w.p.no. 777/74 has declared that month should be taken to mearto 30 days according to general clauses Act. The Government accordingly direct that a month should be to mear 30 days only and amendment to the motor vehicle Taxation Act is not necessary you may please issue suitable instructions not the subordinate executive officials accordingly.

TRANSPORT DEPARTMENT

From
Dr.T.PRABHAKARA RAO, I.A.S.,
Principal Secretary /
Transport Commissioner,
Ezhilagam, Chepauk
Chennai – 600 005

To
1. All Zonal Joint Transport Commissioners,
2. All Zonal Deputy Transport Commissioners.
3. All Regional Transport Officers and
4. All Motor Vehicles Inspectors of Unit Offices

Lr. R.No.66189/A5/2012

Date: 28/03/2013

(Circular No: 13/2013)

Sir,

Sub: Online Payments through e-Payment System by the Applicant – Guidelines on Refund of Fees and Taxes – Issued – Regarding.

It has been brought to the notice that while making e-Payment through the Web Portal of the Transport Department, <https://tnsta.gov.in>, the Dealers have made double payments / wrong payments or payments made to wrong offices and they have represented to refund such payments.

In this regard, suggestions have been called for from the Zonal Joint Transport Commissioners / Zonal Deputy Transport Commissioners and discussions held with the officials of Transport Department, Treasuries & Accounts Department & National Informatics Centre.

Based on the suggestions of the Zonal Officers, the inputs derived during the above discussions and according to provisions of Section 13 of Tamilnadu Motor Vehicles Taxation Act, 1974 and Rule 16 of Tamilnadu Motor Vehicles Taxation Rules, 1974 (for refund of tax paid by mistake or excess) and provisions made in Rule 422 of Tamilnadu Motor Vehicles Rules, 1989 (for refund of fees), the following step by step guidelines are issued to refund the payments made by e-Payment System to the applicant through ECS:

Process Flow for e-Payment Refund

Step-1	Online submission of Application for e-Payment Refund in e-Services Web Portal of the Transport Department https://tnsta.gov.in duly furnishing the Bank Account Details of the Applicant (for refund thro' ECS) / uploading the soft copies of the following relevant documents by the Applicant: I. In case of new vehicle registration: A. In case of Double Payments: a) e-Acknowledgement b) e-Receipt c) e-Challan – 1 d) Copy of Form-20 e) Letter from the Bank f) Copy of Second Payment Receipt B. In case of Wrong Payment: a) e-Acknowledgement b) e-Receipt c) e-Challan-1 d) Copy of Form-20 e) Letter from the Bank f) Copy of Second Payment Receipt II. In case of removal of a vehicle to any place outside the State of Tamil Nadu on account of Transfer of Ownership or Change of Address: a) Copy of Registration Certificate issued in the State of Tamil Nadu b) Proof of having effected transfer of Ownership or Change of Address effected outside the State of Tamil Nadu c) Life Time Tax Token III. In case of "NIL" assessment of Tax in respect of vehicles not used on any public road / In case of any tax paid by mistake or in excess / In case of any penalty paid by mistake, or in excess or when such penalty is not due: a) Copy of Registration Certificate b) Copy of Permit (in case of Transport Vehicle only) c) e-Acknowledgement d) e-Receipt e) e-Challan – 1 IV. In case of Refund of Fees: a) e-Acknowledgement b) e-Receipt c) e-Challan – 1 d) e-Challan – 2 (If ELCOT fee is paid with regard to Driving Licence related transactions)
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Step-2	a) Online System Verification of genuineness of the request with the details furnished by Applicant. b) If genuine, generation and printing of e-Refund Acknowledgement No. (Unique Reference Id.)
Step-3	Submission of relevant documents along with e-Refund Acknowledgement to the concerned RTO (in case of Unit Office, through MVI) by the Applicant.
Step-4	a) Online verification of records with original documents by the RTO. b) If found correct, recording of comments in VAHAN & SARATHY Application by the RTO. c) Online forwarding of e-Refund application to the CAO, STA thro' AS-I, STA by the RTO. d) Otherwise, recording of the reason in e-Services Web Portal for the rejection by the RTO.
Step-5	a) Verification by AS-I / CAO, STA with e-Scroll reconciled report. b) If found correct, forwarding the request to PAO (EAST) by the CAO, STA for the issue of Certificate of Credit. c) Otherwise, recording of the reason for the rejection in e-Services Web Portal by the CAO, STA.
Step-6	a) Verification by PAO (East) in TN e-Scroll Web Portal and copies of Physical documents. b) If found correct, issue of Certificate of Credit and send it to the CAO, STA by post. c) Otherwise, rejection of request duly recording the reason by the PAO (East) and send it to the CAO, STA by post. On receipt of the rejection letter from the PAO (East), updating the details, scanning and uploading of rejection letter by the CAO, STA in the e-Services Web Portal.
Step-7	a) Receipt of Certificate of Credit from the PAO (East) by the CAO, STA. b) Recording the details, scanning and uploading the Certificate of Credit in e-Services Web Portal by AS-I / CAO, STA. c) Online recommendation by CAO, STA to Nodal Officer for e-Governance. d) Sending of the original Certificate of Credit to the concerned RTO by Post by the CAO, STA thro' AS-I, STA.
Step-8	a) Online approval by Nodal Officer for e-Governance in e-Services Web Portal. b) Automatic E-Mail alert to the RTO concerned.
Step-9	Online generation of Refund Proceedings with refund Head of Accounts by the RTO concerned.
Step-10	Submission of the signed Refund Proceedings of the RTO along with original Certificate of Credit to the concerned Treasury / Sub Treasury for refund.
Step-11	Processing Refund, making payment through ECS and sending the ECS Report to the RTO by the Treasury Officer / Sub-Treasury Officer.
Step-12	Collection of ECS Report from the Treasury / Sub-Treasury and updating ECS Report details / uploading scanned copy of the ECS Report in the e-Services Web Portal by the RTO.
Step-13	Online verification in the e-Services Web Portal by the AS-I & CAO, STA.
Step-14	Process of Refund Ends.

For easy understanding of the above "Process Flow for e-Payment Refund" the "Flow Chart on e-Payment Refund Process" is shown in the Annexure which is enclosed herewith.

The above step by step guidelines and procedures should be followed strictly while considering and processing of refund applications and any deviations in this regard will be viewed seriously.

All the subordinate officers should acknowledge the receipt of this circular to their respective Zonal Joint Transport Commissioners / Zonal Deputy Transport Commissioners who in-turn should acknowledge the receipt of the circular to this office by return of post.

Sd/- Dr. T.Prabhakara Rao
Principal Secretary/
Transport Commissioner,
Chepauk, Chennai – 600 005

Encl: Annexure on "Flow Chart on e-Payment Refund Process"

Copy to:

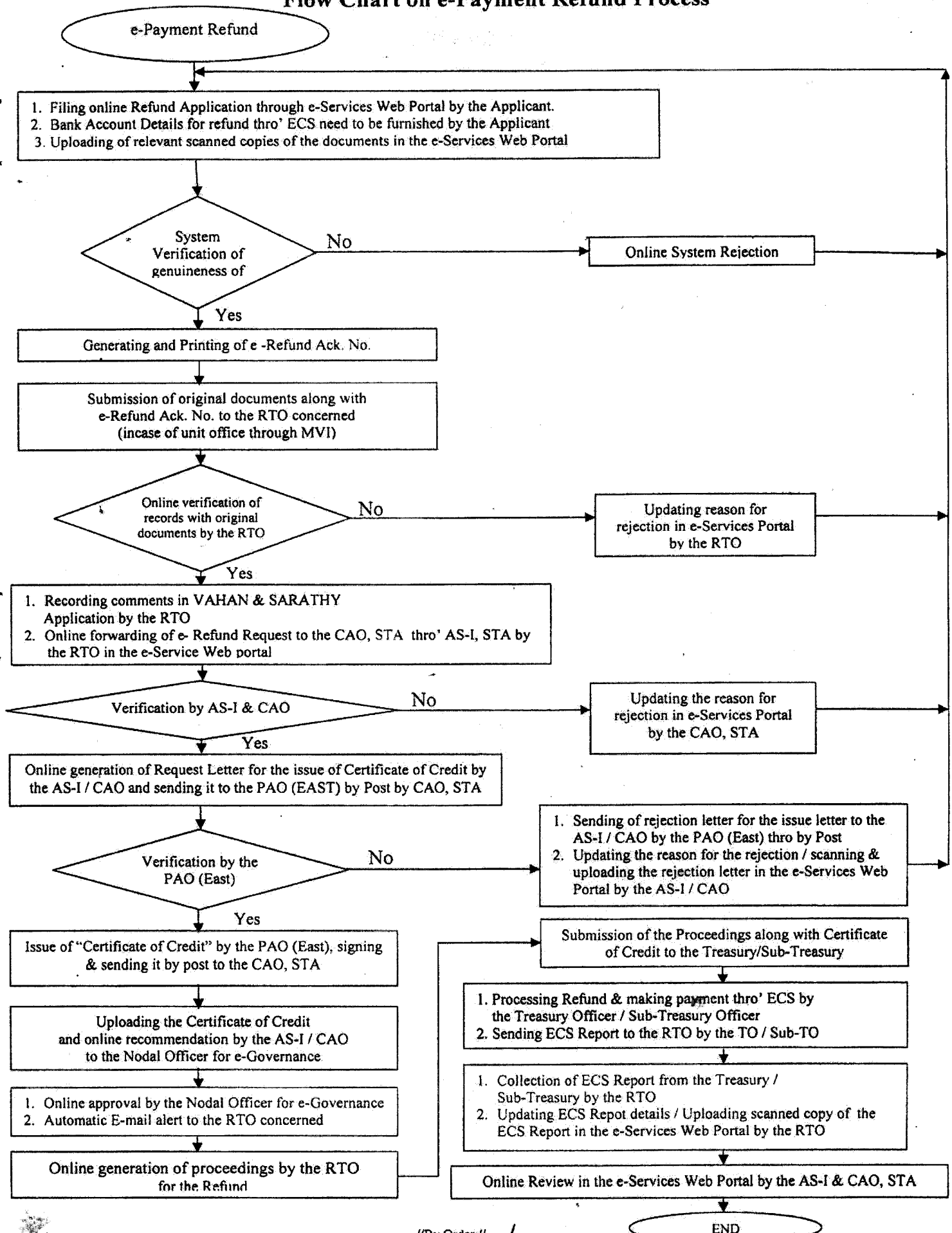
- 1) **The State Informatics Officer,**
National Informatics Centre, Rajaji Bhavan,
Besant Nagar, Chennai – 600 090.
- With a request to make necessary provision in the Software enabling to implement the e-Payment Refund Process and intimate the fact to this Office at the earliest.
- 2) **The Commissioner of Treasuries & Accounts,**
Panagal Building, Saidapet, Chennai – 600 015.
- With a request to issue suitable instructions to the concerned Pay & Accounts Officers / Treasuries Officers / Sub-Treasuries Officers enabling to implement the e-Payment Refund Process.

// By Order //

Deputy Transport Commissioner-I

28.3.13

"Flow Chart on e-Payment Refund Process"



//By Order

Deputy Transport Commissioner-I

28/3/13

Sd/- Dr. T.Prabhakara Rao
Principal Secretary / Transport Commissioner,
Chepauk, Chennai - 600 005

TAMIL NADU GOVERNMENT GAZETTE EXTRAORDINARY

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Under Rule 130 of the Tamil Nadu Legislative Assembly Rules, the following Bill which was introduced in the Legislative Assembly of the State of Tamil Nadu on 20th July 2009 is published together with Statement of Objects and Reasons for general information—

L.A. BILL No. 29 OF 2009

A Bill 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.

Tamil Nadu
Act 19 of
1974

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."

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TAMIL NADU GOVERNMENT GAZETTE EXTRAORDINARY

STATEMENT OF OBJECTS AND REASONS

At present, there is no provision in the Tamil Nadu Motor Vehicles Taxation Act (Tamil Nadu Act 13 of 1974) for payment of part of the tax to be paid as specified in the direction of the Licensing Officer under Section 15-A of the said Act by the registered owner or the person having possession or control of the motor vehicle while preferring an appeal. It is, therefore, proposed to amend the said Act suitably for payment of fifty per cent of the tax directed to be paid under Section 15-A while preferring an appeal. Accordingly, the Government have decided to amend the said Act for the purpose in view.

2. The Bill seeks to give effect to the above decision.

K.N. NEHRU,
Minister for Transport.

M. SELVARAJ,
Secretary.

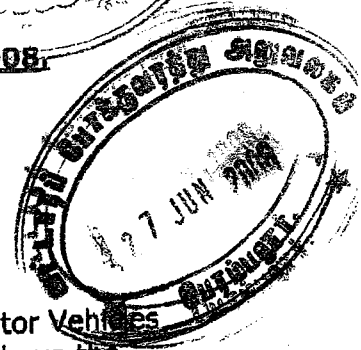
C.P.SINGH, I.A.S.,
SPECIAL COMMISSIONER AND
TRANSPORT COMMISSIONER,
&
ROAD SAFETY COMMISSIONER,
GOVERNMENT OF TAMIL NADU.



D.O.Letter No.81116/A5/2008 Dated: 06.2008

Dear Thiru

Kanagumari



Sub: Motor Vehicles Taxation - Tamil Nadu Motor Vehicles Taxation Act: 1974 Licencing Officer shall have the powers of a collection under the Tamil Nadu Revenue Recovery Act 1864 Act No.29 of 2008 with effect from 19.6.2008 - Regarding.

Ref: 1. G.O.MS No.715 Home (Tr-1) Department dated 19.6.2008.
2. Tamil Nadu Government Gazette Extra Ordinary Published In No.162 of Chennai dated 27.5.2008. Tamil Nadu Act No.29/2008 - regarding.

028693

We are enclosing herewith a copy of the Tamil Nadu Motor Vehicle Taxation (Second Amendment) Act 2008 (Tamil Nadu Act No.29/2008) providing for and enabling the licencing officers under the Tamil Nadu Motor Vehicles Taxation Act 1974 to have the powers of a "collector" under the Tamil Nadu Revenue Recovery act 1864 for the purposes of recovery of any amount due under the Act with effect from 19.6.2008 published in the Tamil Nadu Government Gazette Extra Ordinary No.162 dated 27.5.2008.

2. You are requested to give suitable instructions to the respective Regional Transport Officers, Unit Officers under your control to take necessary action to collect the arrears of tax by invoking these provisions under the Revenue Recovery Act and wipe out the arrears.

3. You are further requested to send your acknowledgement along with the acknowledgement received from the Regional Transport Officers concerned and send the same to this office immediately.

Yours Sincerely,

Regard

(C.P. Singh)

Encl.: Copy of Act 29/2008

To
Thiru S. Kanagaraj,
Deputy Transport Commissioner, Trichy

O/o.

Deputy Transport Commissioner
Tiruchirappalli-20.

Encl NO: 1790/123108

dt: 25.6.08

Communicated to all RTOs and MVIs of Unit offices of the Tiruchi Zone and they are requested to collect the arrears of tax by invoking these provisions under the Revenue Recovery Act and wipe out the arrears and further requested to send your acknowledgement to this office immediately.

TO

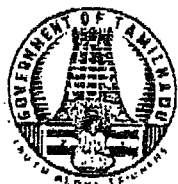
All RTOs and MVIs
Tiruchi Zone.

Deputy Transport Commissioner
Tiruchirappalli-20.

25/6/08

GOVERNMENT OF TAMIL NADU
2008

[Regd. No. TN/CCN/117/2006-08.
[Price: Rs. 22.40 Paise]



TAMIL NADU GOVERNMENT GAZETTE

EXTRAORDINARY

PUBLISHED BY AUTHORITY.

No. 162]

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

Part IV—Section 2

Tamil Nadu Acts and Ordinances

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DTP—IV-2 Ex. (162)—1

[79]

TAMIL NADU GOVERNMENT GAZETTE EXTRAORDINARY

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.

Tamil Nadu
Act 13 of
1974.

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

A2

TRANSPORT DEPARTMENT

From:

S. Kanakaraj, M.A., DME.,
Deputy Transport Commissioner,
Tiruchirappalli-20.

To:

All Regional Transport Officers,
Tiruchy zone.

Letter No. 1790/A3/08 dated: 06.08.

028694

Sir,

Sub: Motor vehicles Taxation – Tamil nadu Motor vehicles Taxation Act 1974 Licencing Officer shall have the powers of a collection under the Tamilnadu Revenue Recovery Act 1864 Act No.29 of 2008 with effect from 19.06.08 – Early action requested – Instructions issued – Reg.

- Ref:**
- 1) Transport Commissioner's D.O.Letter No.81116/A5/08 with enclosures dt.24.06.08
 - 2) This office Endt. in even No. sent to all Regional Transport Officers and Motor Vehicle Inspectors of Tiruchy zone.

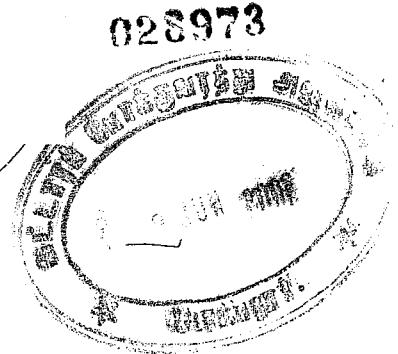
I hope you are all aware of the fact that the powers heither to controlled by the District Collectors regarding collection of pending of tax arrears under Tamilnadu Revenue Recovery Act 1864 has been changed from District Collector to our Department. the copy of Tamilnadu Government Ex Gazettee has also been communicated to you in reference 2nd cited. At the outset , I request you to send your acknowledgement for having received th above Government (Extra -ordinary Gazettee.).

In this connection, I would like to insist upon you all to be alert and take sincere efforts in collecting the Motor Vehicle tax arrears coming under Revenue Recovery Act . You may also contact the concerned Tahsild of your District and get the ways and means to collect the tax arrears comir under Revenue Recovery act which is too heavy in this zone.

I request you to give suitable instructions to all Motor Vehicle Inspectors under your control to take earnest steps to wipe off the arrears amount and should so better progress every month.

The acknowledgement for having received this letter should be sent to this office positively on 30.06.08.

20/6/08
Deputy Transport Commissioner,
Tiruchirappalli-20.



ABSTRACT

Motor Vehicles - Taxation - Tamil Nadu Motor Vehicles Taxation Act, 1974 (Tamil Nadu Act 13 of 1974)- Amendment - Tamil Nadu Motor Vehicles Taxation (Second Amendment) Act, 2008 (Tamil Nadu Act 29 of 2008) - Date of coming into force- Notification - Published

HOME (TRANSPORT - I) DEPARTMENT

G.O(Ms)No. 715

Dated:19.06.2008

ORDER:

The following Notification will be published in the Tamil Nadu Government Gazette Extra-Ordinary, dated the 19th June 2008.

NOTIFICATION

In exercise of the powers conferred by sub-section (2) of section 1 of the Tamil Nadu Motor Vehicles Taxation (Second Amendment) Act, 2008 (Tamil Nadu Act 29 of 2008), the Governor of Tamil Nadu hereby appoints the 19th June 2008 as the date on which the said Act shall come into force.

(BY ORDER OF THE GOVERNOR)

S. MALATHI
SECRETARY TO GOVERNMENT

To

The Transport Commissioner, Chennai-5.
All Deputy Transport Commissioners,
All Regional Transport Officers,
AG.(Audit), Chennai-6.
The Works Manager, Government Central Press,
Chennai-79 (for publication in the TNGG
extra-ordinary and supply 200 copies to
Government in Home (Tpt-I) Department, Chennai-9)

Copy to:

The Law Department, Chennai-9.
The Finance Department, Chennai.
The Accountant General, Chennai-18/9.
The Accountant - Chennai-9
The Home (Tpt-I) Department, Chennai-9.
(to pursue action to place copies of Gazette
on the floor of the House)

// FORWARDED BY ORDER //

R. Balachandran
SECTION OFFICER

19/6/08

Letter No.49582/H3/96

dated 18.10.1996.

CIRCULAR NO .88/96

R .NO.J1/82439/96

Dated : 15.18.96

Sub : Tax-Transport Department - Arrears of Tax - Collection under
R .R .Act - Maintenance of Special Registration Orders issued.

Ref : Minutes of the meeting of Zonal Deputy Transport
Commissioners held on 19.8.96.

During the course of discussion at the meeting of Zonal Deputy Transport Commissioners held in the Chamber of Transport Commissioner on 19.8.96, all the Deputy Transport Commissioners have represented that and objections on the non-collection of arrears of tax, under the R .R .Act is a duplication of work, as there are files for each and every case which are pending under the R .R . Act.

The matter was examined by the Transport Commissioner and subsequently during the k Zonal Deputy Transport Commissioners meeting held on 27.9.96, a draft note was circulated among the DTC s and it was agreed to adopt the following procedure in regard to non-payment of tax referred to under the R .R . Act.

1. Items covered by R .R .Act and others should be entered in a consolidated Special Register and the relevant page of DCB Registers should be closed after making entries regarding inclusion of the vehicle in the Special Register for non-payment of tax. The relevant entries should be attested by Regional Transport Officer.
2. The consolidating Special Register should be produced for audit for review along with the DCB Register and Bank Draft Registers.
3. The consolidated Special Register now prescribed will form part of the registers to be produced for Internal Audit and Audit by the A.G.
4. The list of non-payment items should be drawn by the internal audit after reviewing the R DR and DCB registers. Items which do not agree with the list drafted by the Internal Audit Party from the consolidated register should be included in the internal audit report. The audit para will be dropped after inclusion of missing items in the consolidated registers.

5. DCB Statement of the relevant audit period should also be produced to audit, so as to watch the accuracy of non-payment items with consolidated Special Registers of non-payment of taxes and list drafted by audit party.

6. Steps should be taken by the R TO s to ensure all non-payment items are referred to, for recovery under the R .R .Act before the internal audit is taken up.

7. In future payment of tax should be entered only in the consolidated Special Register of non-payment of taxes. The proper maintenance of the register should be entrusted to Section Head.

It is new hereby ordered that a .Special Consolidated Register of non-payment of taxes. in - respect of transport vehicles, as prescribed in the appendix to this order should be opened and maintained with immediate effect.

Regarding settlement of audit objections pertaining to the recovery under R .R . Act which are already included in the audit reports, separate guidelines will be issued.

The receipt of this order should be acknowledge.

Sd/- G.A. R ajkumar
Transport Commissioner

APPENDIX

Special Register of Non-payment of tax in respect of Transport vehicles for which Revenue Department addressed under R .R .Act.

1. Reg. No. of the vehicle
2. Class of vehicle
3. Name and address of the P.M.
4. Permit No. and validity
5. DCB Page No. & Vol. No.
6. Date from which the permit cancelled by the R TA
7. Amount of tax
8. R ef. No. in which action taken
9. Is there any court order, if so with details
10. If reply received from Revenue Authorities with ref. No. and details
11. If not, date of remainder sent on
12. Previous payment of tax up to the Qly/HyE/AE

13. Details of tax due Period from which Amount Collection particulars
tax due Tax Penalty Total if any

14. Remarks

CERTIFICATE

Certified that the details noted in the register for the period Q.E is verified
by me and found correct.

R.T.O

Certified that the register and the connected file along with R CB register
for the period of R .E are verified by me and found correct.

A.A.O/Internal Audit
.....Zone

TRANSPORT DEPARTMENT

From

To (By E mail)

Thiru S.Machendranathan, I.A.S.,
Principal Secretary/
Transport Commissioner,
Chepauk,
Chennai - 5.

All Zonal Officers/
All Regional Transport Officers
All Motor Vehicle Inspectors,
Unit Office

Lr.No.19177/A5/08 dated.30.07.2009

Sir,

Sub: Motor Vehicles - Levy of "Road Safety Tax" for
newly registered vehicles -Act 30/2009- Head of
Account - communicated - regarding.

Ref: 1)This Office letter even no. dated 28.7.2009.
2)Government letter No.33779A/Tr-1/2008
Dt.29.07.2009

In continuation to this office letter in the reference cited a
copy of Government letter in reference 2nd cited is enclosed.

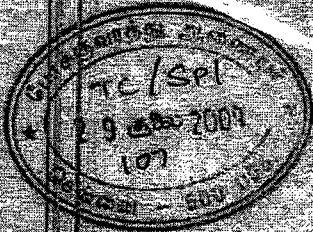
The Regional Transport Officers are requested to collect the
Road Safety Tax for the newly registered vehicle at the rate prescribed in
the Act without fail. The Regional Transport Officers and Motor Vehicle
Inspectors in Unit Office are also requested to maintain a separate
account under the following sub head of account.

**"0041 - 00 - Taxes on Vehicles - 102. Receipts
under the State Motor Vehicles Taxation Acts-
AF. Receipts of Road Safety Tax"
(DPC 0041 - 00-102 - AF 0005)**

They are also requested to remit the amount in a separate
challan under the above sub-head and furnish the details of collection in
the monthly booklet in a separate column.

A. Anugommi
For Transport Commissioner 30/07/09

26/07/09



Home (Tr-1) Department
Secretariat, Chennai-9.

Letter No. 33779A/Tr-1/08 Dated 29.07.2009

From
Mr. S. MALATHI, I.A.S.,
Principal Secretary to Government.

To
The Principal Secretary and
Transport Commissioner,
Chennai-5.

Sir

Sub: Motor Vehicles - Levy of "Road Safety Tax"
for newly registered vehicles - Opening of
new Head of Account - approved -
Regarding.

Ref: 1. Government letter No. 33779A/Tr-1/
2009-7, dated 24.06.2009.
2. Your Office letter No. 19177/A5/09 dated
16.07.2009.

I am directed to invite your attention to letter second cited, wherein it has been requested to open a new Head of Account to remit the "Road Safety Tax", which has to be collected from 01.08.2009 for the newly registered vehicles in this State.

2. The Government after careful examination have decided to accept the proposal of Transport Commissioner. The Government accordingly direct that the following new sub head of Account under Revenue Receipts Account, shall be opened

"0041 - 00 - Taxes on Vehicles - 102. Receipts
under the State Motor Vehicles Taxation Acts -
AF. Receipts of Road Safety Tax"
(DPC 0041- 00 - 102 - AF 0005)

3. I am also to state that the Transport Commissioner will be the estimating, reconciling and controlling authority for the above new receipt head of account.

3. I am also to state that the Transport Commissioner will be the estimating, recording and controlling authority for the above new project head of account.

TRANSPORT DEPARTMENT

From To
 The Principal Secretary/
 Transport Commissioner,
 Chepauk, Chennai-5. All Zonal Offices,
 All Regional Transport offices and
 Unit offices.

Letter No.53874/A4/09

Dated: 10.2009

Sir,

Sub: Police – Thiruvallur District – Collecting Road Safety Tax –
 certain clarification – Road Safety tax exemption –
 requested – Reg.

Ref: Superintendent of Police, Thiruvallur District Lr.
 No.D3/20837/2009 Dt. 15.09.09.

The Superintendent of police, Thiruvallur in his letter sought for
 clarification regarding the payment of Road safety tax in respect of Police
 Department vehicles at the time of Registration.

As per G.O.Ms No.862/HomeTr-I/Department, dated:
 31.03.1979 it is clearly stated that the tax leviable under Tamil Nadu
 Motor Vehicle Act 1974 shall be exempted from payment of tax in respect
 of vehicles belonging to non-commercial Departments.

According to Act 9/2009 in Sec.3B under levy of Road Safety tax is
 as follows.

- (1) There shall be levied and collected an additional tax called
 "road safety tax" at the time of registration of Motor Vehicles,
 at the Notes specified in the sixth schedule for the purpose of
 implementation of various road safety measures.

Hence the existing exemption from payment of tax in respect of
 non-commercial departments granted in GO.Ms.No.862/Home Tr-
 I/Department dated 31.03.1979 shall also be applicable to Road Safety
 tax.

This is for kind information.

Sd/-S.Machendranathan,
 Principal Secretary /
 Transport Commissioner.

Copy to:
 The Superintendent of Police,
 Thiruvallur.

/By order/

Personal Assistant to STA
 10/11/09



ABSTRACT

Motor Vehicles – Transport Department – Collection of “Service Charges” for the services provided by the Transport Department in relation to collection of Motor Vehicles Tax / fees etc., leviable under Motor Vehicles Act 1988 and Tamil Nadu Motor Vehicles Taxation Act 1974 and Rules made there under – Orders - Issued

Home (Transport - 1) Department

G.O.Ms.No.1751

Dated:06.12.2007

Read:

From the Transport Commissioner, Chennai letter
No.D1/21874/07 dated 11.04.07 and dated 23.05.07.

ORDER:

The Transport Department carries out various functions including registration of vehicles, grant of permits, issue of driving and conductor licences, collection of tax and fees under the Tamil Nadu Motor Vehicles Taxation Act 1974 and Motor Vehicles Act 1988 and Rules made there under.

2. In his letters read above, the Transport Commissioner has stated that the computerization in Transport Department has been already started and going on in a phased manner. Presently third phase is nearing to completion. In all the computerized Regional Transport Offices and Unit Offices, important transactions such as issue of Learners Licences, Driving Licences, Registration of vehicles, Permit, etc are being completed and despatched to the applicants then and there. These systems once introduced with huge capital investment, would have to be maintained, which also requires funds. Though these services are rendered on a fast track basis, no separate fee other than the fee prescribed either under the Central Motor Vehicle Rules, 1989 or under Tamil Nadu Motor Vehicles Rules, 1989 for the transaction is now collected.

3. The Government of Andhra Pradesh have issued orders for collection of service charges besides normal fees prescribed in respect of transaction undertaken in Transport Department of those States. The Transport Commissioner has therefore suggested to bring a similar concept of levy of service charge and to levy service charges for, transactions undertaken/services rendered in Transport Department in this State also. He has proposed various rates of service charges in respect of various transactions done in Transport Department and requested that the service charges suggested for collection may be allotted to Transport Department for the creation / development of infrastructures, improving the quality of

-2-

Services such as for the construction of buildings, provision and expansion of link up facilities (computerization) and to provide sufficient vehicles for mobility, communication facilities, etc.,.

4. The Government have examined the proposal independently and in detail. Computerized services and e-governance initiatives for the benefit of the consumers to render quick and hassle-free services in the Transport Department has been implemented by the Government at a substantial financial outlay. These initiatives have resulted in drastic reduction in time and effort in the issue of Learners Licence, Driving Licence, Registration of Vehicles, issue of Permit, etc., when compared to the traditional method. If the vast infrastructure has to be maintained to sustain the effective hassle-free services, it is absolutely essential to collect Service Charges. Hence the Government have decided to accept the proposal of the Transport Commissioner. Accordingly, the Government approve the rate of service charges proposed by the Transport Commissioner, as specified in the Annexure appended to the G.O. and accord permission to the Transport Commissioner to collect the same.

5. The Transport Commissioner shall deposit the service charges to be collected under the following head of account:-

"0041 00 Taxes on Vehicles - 800 other Receipts- AH Collection of Service Charges for the Services rendered to the Transport Department. (DPC 0041 00 800 AH 0001)".

6. The Commissioner of Transport is the Estimating, Reconciling and Controlling Authority for the above new "head of account".

7. This order comes into force with immediate effect.

8. This order issues with the concurrence of the Finance Department vide it's U.O.No.631/ADS(JR) /2007 dated 05.12.2007.

(BY ORDER OF THE GOVERNOR)

**S. MALATHI
SECRETARY TO GOVERNMENT**

To

The Transport Commissioner, Chennai-5.
All the Regional Transport Authorities.
All the Regional Transport Officers.
The Accountant General/ AG(CAS), Chennai-18/35.

Copy to

Transport Department, Chennai-9.
Finance (Home)/Finance (BG-II) Department, Chennai-9.
Law Department, Chennai-9.
All Sections in Transport wing of this Department.

SF

// Forwarded by Order //

Section Officer

ANNEXURE

Rate of Service Charges collectable for the various works done in the Transport Department .

Sl. No.	Categories	Fee Prescribed by Central Motor Vehicles Rules 1989 and Tamil Nadu Motor Vehicles Rules 1989	Service Charges
(1)	(2)	(3) Rs.	(4) Rs.
1.	<u>LICENCES</u> Learners Licence	30/-	30/-
2.	Non-Transport Driving Licences (All Transactions)	250/-	100/-
3.	Transport Driving Licence (All Transactions)	250/-	50/-
4.	International Driving Permit	500/-	500/-
	<u>REGISTRATION AND RE-REGISTRATION</u>		
5.	Two and Three Wheelers	60/200/-	100/-
6.	Above Three Wheelers	200/300/400/600/-	200/-
7.	Temporary Registration	40/-	100/-
	<u>TAXATION</u>		
8.	Collection of Tax for Transport Vehicle (No service charge for Non-Transport Taxes)		10/-
	<u>PERMIT</u>		
9.	Issue of Auto Rickshaw Permit including renewal/ Duplicate/Change of address/Surrender/ Replacement of Vehicle/ Replacement of Permit/ transfer of Permit	300 to 420/-	50/-

10.	Issue permit other than Auto Rickshaw Permit including Renewal/ Duplicate/Change of Address/Surrender/ Replacement of Vehicle/Replacement of Permit/Transfer of Permit/Death transfer of Permit	525 to 6000/-	100/-
11.	Issue of Temporary permit, all types of Authorisations and Variations etc.,	150 to 525/-	50/-
	<u>OTHER TRANSACTIONS</u>		
12.	Renewal of Registration	30 to 300/-	50/-
13.	T.O,HPN, HPTer, Alteration Duplicate etc.,	100/-	25/-
14.	No Objection certificate	Rs.2/- Court Fee Stamp to be affixed	50/-
15.	Issue/Renewal of Fitness Certificate of Auto Rickshaws	300/-	25/-
16.	Issue/Renewal of Fitness Certificate other than auto Rickshaws (No service charge for Temporary fitness Certificate)	300 to 600/-	50/-
17.	Others	100/-	50/-

S. Malathi
Secretary to Government

GOVERNMENT OF TAMIL NADU

ABSTRACT

Motor Vehicles -- Auto rickshaws -- 3 wheeler with 5 seater vehicles -- Issue of Autorickshaw permits to run in the districts and Chennai city -- orders -- Issued..

HOME (Transport-VI) DEPARTMENT

G.O.Ms.No.277

Dated: 22.3.2001

Read:

1 G.O.Ms.no.1492 Home dated 30.10.98

2 G.O.Ms.no.1493, Home dated 30.10.98.

Read also:-

3 From, the Transport Commissioner, Chennai, Letter No.H3/99743/2000, dated: 14.10.2000

ORDER

In the G.O.first read above, the Government permitted the plying of 100 five seater autos (Vikranta) in Chennai City manufactured by Scooters India Limited, a Government of India Enterprise. The transport Commissioner, Chennai in his letter third read above has recommended that 50 more permits for 5 seater autos may be Given to each Regional Transport office, in Chennai and 50 each for district head quarters considering the public need. The Commissioner of Police has also agreed to the proposal of the Transport commissioner.

2. The Government have examined the proposal of Transport Commissioner. They consider that as far as Chennai city is concerned, it would be sufficient if another 100 five seater Autos are permitted instead of permitting 50 additional Autos for each Regional Transport Office in Chennai City. However, in respect of district head quarters, 50 five seater Autos can be permitted as recommended by Transport Commissioner. Accordingly, the Government direct that 100 additional auto permits for 5 seater autos in Chennai city and 50 each for other Regional Transport Offices in district head quarters be allowed. The Transport Commissioner is requested to take suitable action accordingly.

(BY ORDER OF THE GOVERNOR)

SANTHA SHEELA NAIR
SECRETARY OF GOVERNMENT

GOVERNMENT OF TAMILNADU

ABSTRACT

Motor Vehicles - Issue of Auto rickshaw permits to Tempo Minidor vehicles (5+1) seats manufactured by Tvl.Bajaj Tempo Limited, Chennai - Orders issued.

HOME (Transport - VD) DEPARTMENT

G.O.Ms.No.278

Dated: 22.3.2001

Read:

1. G.O.Ms.No.1492 Home dated 13.10.98
2. From the Transport Commissioner, Chennai Lt.No.85302/H3/2000 dated: 22.2.2001.
3. G.O.Ms.No.277 Home dated: 22.3.2001

ORDER

The transport commissioner, Chennai has reported that permission was granted by him for Registration of Minidor Auto Rickshaw with a seating capacity of 5+1 for private use under Light Motor Vehicles category in his office Circular No.47/98 dated; 5.5.98. He has also stated that Tvl.Bajaj Tempo Limited has reported the travelling public prefer Bajaj Tempo Minidor Vehicles as the vehicle gives better riding comfort with adequate space for luggage. The Transport commissioner has further that he has already addressed the Government to relax ceiling on Five Seater New Auto Rickshaw permits in Chennai city and permission for introducing the same in other places in Tamilnadu and therefore requested the Government to consider the request of Tvl. Bajaj Tempo Limited favourably. For issue of Auto permit to their vehicle Tempo Minidor (5+1) seater in Chennai City and other places in Tamilnadu. The Government in their order read third above allowed additional permits to Chennai city and new permits for District head quarters as recommended by Transport-Commissioner.

2.The Government after careful consideration accept the recommendation of the Transport Commissioner Chennai and direct that the vehicle Tempo Minidor (5+1) manufactured by Tvl. Bajaj Tempo Limited Chennai be permitted to ply as an Auto (5 seats) in Chennai city and other places in Tamilnadu on the same pattern as Vikram (5 Seater) Auto permitted in the Government order first read above.

(BY ORDER OF THE GOVERNOR)

SANTHA SHEELA NAIR
SECRETARY OF GOVERNMENT

தமிழ்நாட்டிலுள்ள

மதுக்கடம்

மோட்டார் வண்டிகள் - ஸ்கூட்டர் இந்தியா லிமிடெட் விக்ரம் மூன்று சக்கர மசல் வண்டிகள் வாடகை வண்டிகளா (ஆட்டோரிக்ஷா போஸ்) தமிழகத்தில் இயக்குவதற்கு அனுமதி அளித்தல் - ஆணை வெளியிடப்படுகிறது.

உள் (போக்குவரத்து 6) துறை

அரசாணை (நிலை) எண்.1492

நாள்: 30.10.1998

மதுக்கடம்:

1. அரசு ஆணை (நிலை) எண்.1058, உள்துறை நாள்: 17.7.97.
2. அரசு நேரிழுக்கை கடித எண். 100721-போ.வக- 97-1 உள்துறை, நாள்: 6.10.97.
3. ஸ்கூட்டர் இந்தியா லிமிடெட், சென்னை கடித எண். எஸ்.எஸ்.எம்-6(சி) - 1796-97 நாள்: 7.10.97.
4. போக்குவரத்து ஆணையர், சென்னை கடித எண்.89617-கெ3-97 நாள்: 12.2.98.

ஆணை

தமிழ்நாட்டிலுள்ள ஸ்கூட்டர் இந்தியா லிமிடெட் என்னும் மைய அரசு நிறுவனம், விக்ரம் என்ற பெயரில் மசல் மூலம் இயங்கும் பயணிகள் வாடகை வண்டிகளை தமிழகத்தில் இயக்குவதற்கு அனுமதி கோரி அரசிடம் விண்ணப்பம் சமர்ப்பித்தது. போக்குவரத்து ஆணையரும் 5+1 இருக்கைகளுடன் கூடிய இந்த வாகனத்தை தமிழ்நாட்டில் பதிவு செய்ய அனுமதி அளிக்காமென பரிந்துரை செய்தார். இதனை ஏற்று இவ்வாகனத்தை தமிழ்நாட்டில் பதிவு செய்யாமென அரசு முடிவு செய்தது. அதன் அடிப்படையில் ஸ்கூட்டர் இந்திய லிமிடெட் நிறுவனம் தயாரித்த 5+1 இருக்கைகளைக் கொண்ட விக்ரம் என்ற மூன்று சக்கர வண்டிகளை பயணிகள் வாடகை வண்டிகளாக இயக்க பதிவு செய்ய அனுமதி வழங்காமென 17.7.97 நாள்.எட்ட உள்துறை அரசாணை (நிலை) எண். 1058-ல் அரசு ஆணை வெளியிட்டது.

2) இவ்வண்டிகளை தமிழ்நாட்டில் பதிவு செய்ய அனுமதி வழங்கியபோதும், இவ்வண்டிகளை ஆட்டோ ரிக்ஷாபோஸ் ஒட்டுவதற்கோ அல்லது அதற்கான கட்டணம் மற்றும் வரி நிர்ணயித்தோ அரசு இதுவரை ஆணை வெளியிடவில்லை. இவ்வண்டிகளை ஆட்டோரிக்ஷாக்கள் போன்று பயணிகளை ஏற்றி ஒட்டுவதற்கு அனுமதி வழங்கினால்தான், இவ்வாகனங்களில் பொதுமக்கள் ஏறிச்செல்ல முடியும். இதுபோல், மக்கள் நலனை முன்னிட்டு இவ்வண்டிகளின் கட்டண விகிதங்களும் நிர்ணயிக்கப்பட வேண்டும். எனவே இவ்வண்டிகளை பொதுமக்களின் பயனுக்கென இவ்வாறு சிறப்பாக பயன்படுத்த முடியும் என்பது குறித்து தீவிர ஆயோசனை செய்யப்பட்டது. இப்படியே விக்ரம் வண்டிகள் மக்களின் பயணத் தேவைகளை பெருமளவு நிறைவாக்கும் என்று எதிர்பார்க்கப்படுகிறது. மேலும் இதுபோன்ற — அநேக வட மாநிலங்களில் மக்கள் பெரிதும் விரும்புகின்றனர்.

3) இதனை கருத்தில் கொண்டு, இவ்வண்டிகளை இயக்குவதற்கான தடைமுறைகள் உள்துறை போக்குவரத்து மற்றும் காவல் துறைகளில் உயர் அலுவலர்களால் தீவிரமாக பரிசீலிக்கப்பட்டது. அதனடிப்படையில் சில நெறிமுறைகள் வகுக்கப்பட்டன. அவைகளை ஏற்று 5+1 இருக்கைகள் கொண்ட விக்ரம் மசல் வண்டிகளை ஆட்டோரிக்ஷா போஸ் ஒட்டுவதற்கு வாகன சரிசெய்தல் வரைய அணை வெளியிடப்படுகிறது.

(அ) முன்னோட்டமாக முதலில், சென்னையில் மட்டும் 100 வண்டிகளை ஒட்டுவதற்கு அனுமதி வழங்கலாம். (பின்னர், மற்ற நகரங்களுக்கு இதனை பரவலாக்க நடவடிக்கை எடுக்கப்படும்) கிணை மீட்டர் அடிப்படையில் இவைகளுக்கு கட்டணம் வசூலிக்கப்படுவதால், இவ்வண்டிகளுக்கு மீட்டர் (பொருத்த தேவையின்மை).

(ஆ) 100 வண்டிகள் இவ்வாறு புதிதாக அனுமதிப்படுத்தப்படுவதால் மூன்று மாதங்களுக்கு புதிய ஆட்டோமீட்டர்கள் பதிவு செய்யப்படாட்டாது.

1) கட்டணம் குறித்த அறிக்கை தனியே வெளியிடப்படும்.

2) இந்த வண்டிகளுக்கு 1974-ஆம் ஆண்டு தமிழ்நாடு இயக்கத்திகள் வரி விதிப்பு சட்டத்தின் (தமிழ்நாடு சட்டம் 13-74) முதலாம் இணைப்பு பட்டியலில் குறிப்பிட்டுள்ள 5-ஏ என்ற இவற்றின் கீழ் குறிப்பிடப்பட்டள்ள செலுத்தத்தக்க வரிவிதித்ததில் வரி விதிக்கப்படும்.

3) போக்குவரத்து ஆணையரும், காவல்துறை ஆணையரும் இவ்வாணையின்மீது உரிய நடவடிக்கை எடுக்குமாறு கேட்டுக்கொள்ளப்படுகின்றனர்.

(ஆளுநரின் ஆணைப்படி)

ஆ.புரணலிங்கம்.

அரசு செயலாளர்.

GOVERNMENT OF TAMILNADU

ABSTRACT

Motor Vehicles - Scooters India limited - Vikram 3 Wheeler 5 Seater Diesel Vehicle -
Permission to run as Autorickshaws in Tamilnadu - Rates of fare fixed - Notified.

HOME (Transport-VI) DEPARTMENT

G.O.Ms.No.1493

Dated: 30.10.1998

Read:

- 4) G.O.Ms.No.1058, Home, dated: 17.7.97
- 5) From the Scooters India Limited, Chennai Letter No.II/6/(c)/1796/97 dated: 7.10.98
- 6) G.O.Ms.No.1492, Home, dated: 31.10.98.

ORDER

In the G.O.First read above, the Government have permitted to register Vikram 3 wheelers 5 Seater Autorickshaws as a public service Vehicles (Motor Cabs) in Tamilnadu. In this G.O.Third read above, the Government have granted permission for running 100 Vikram 3 wheeler 5 seater diesel vehicles as autorickshaws in the city of Chennai on experimental basis.

2.After careful consideration regarding the fare to be collected from the public for travelling in these vehicles, the Government have decided to fix the fare at Rs.1/- per head per kilo meter (No.meter need of fixed) Accordingly, they direct that the fare for vikram 3 Wheeler 5 seater diesel vehicles be fixed at Rs.1/- per head per kilo meter.

3. The following Notification will be published in the Tamilnadu Government Gazette:-

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of section 67 of the Motor Vehicles Act, 1988 (Central Act 59 of 1988), the Governor of Tamilnadu hereby directs that the fare for the three wheeler and five seater contract, Carriage, be fixed at Rs.1/- (Rupee one only) per kilo meter.

R.POONLINGAM

TRANSPORT DEPARTMENT

From

To

Shri. A.B. Pramesh, I. A. S.,
Special Commissioner and
Transport Commissioner,
Chennai-5.

All Regional Transport
Officers in Chennai.

Letter No. 99245/65/99

Dated: 18.5.2001

Sir,

Sub: Motor Vehicles-Auto Rickshaws-3 wheeler
five seater-vehicles-issue of Auto Rickshaw
permits to run in the districts and Chennai
City-orders issued-certain clarifications
requested-regarding.

- Ref: 1. G.O. Ms. No. 277, 278 Memo (Tr. II) Dept.
dated 22.3.2001 and 1492, 1493 dated
30.10.98 in this office letter of
even No. dated 11.4.2001
2. Letter No. 99207/32/2001 dated 9.4.2001
from the H.O. Coimbatore (North)
3. Letter No. 9237/42/2001 dated 2.4.2001
from the H.O. Ranchipuram.
4. Letter No. 30165/2001 dated 20.4.2001
from the H.O. Erode.
5. Letter dated 30.4.2001 from Pvl. Balaji
Pampl L.A., Maruthi Road, Chennai-4.
6. Letter dated 29.3.2001 from Scooters
India Ltd., 9, Dr. Lakshminaraswamy Salai,
K.M. Nagar West, Chennai-78.

I invite your personal attention to the
aforesaid orders communicated in this office letter
first cited and request you to adhere to the instructions
of Government orders and also to the following conditions
while granting the permits for 5 seater Auto Rickshaws.

1. The above permits shall be issued to the persons
who are in Chennai City and District Headquarters
(subject to the ceiling prescribed in G.O. 277 & 278
dt. 22.3.2001)
2. The inner height of the vehicle shall not be less
than 1219 mm.
3. All the seats shall face forward and the distance
between 2 seats (Back to Back) shall not be less than
860 mm (Less)
4. The Vehicle shall be provided with hard top roofing

..2..

5. The vehicles may be permitted to ply within a radius of 30 KM from the place where the vehicle is normally kept for use (as specified by the applicant in the application).
6. Fare shall be collected at the rate of Rs.1 per K.M. as ordered in G.O.No.1493 dated 30.10.98.
7. Tax shall be collected at the rate prescribed in schedule I Sl.No.5a (b) (ii) of Tamil Nadu Motor Vehicles Taxation Act 1974 i.e. at the rate of Rs.700/- per annum and Rs.3500/- for five years.

The Regional Transport Officers are requested to send acknowledgements to the respective Zonal Officers and the Zonal Officers may send their acknowledgements to this Office.

Sd/- M.B. PRASAD
Special Commissioner and
Transport Commissioner

Copy to the Deputy Transport Commissioners in
Tamil Nadu and Joint Transport Commissioner,
Chennai-17.

Copy to Mvl. Bajaj Tempo Ltd. 46, Warren Road, Chennai-4.

Copy to Scooters India Ltd, 9, Dr. Lakshmanasamy Salai,
K.K. Nagar West, Chennai-78.

//By order//

[Signature]
22.5.2001
for Transport Commissioner
Chopauk, Chennai-5.

Roc. No.45534/J2/00**Dated -1-2004****(Circular No.5/2004)**

Sub : Motor Vehicles – Collection of Tax in respect of reserve stage carriage or spare bus clarifications received from Government – communicated – Regarding.

Ref : Government letter ID/ No. s 1042, Home (Tr. I) Dept. dated 19.11.03.

In the reference cited, Government have clarified certain points on collection the tax in respect of stage carriage or spare – buses at the rate of 3/4th of the maximum rate payable per – passenger as raised by the Accountant General in the audit reports.

A copy of the above Government letter is enclosed for further action.

Joint Transport Commissioner / Deputy Transport Commissioners / Regional Transport Officers are also requested to see that the objections raised if any are responded to Accountant General with reference to the above clarification in order to drop the objections early.

The consolidated acknowledgement should be sent to this office by the Joint Transport Commissioner / Deputy Transport Commissioners concerned on or before 31.1.04.

Sd /- S. Jayaramachandran
For Transport Commissioner.

Copy of Government Letter 1D No.1042, dated 19.11.2003 from the Secretary to Government, Home (Tr. I) Department, Chennai -9 addressed to the Transport Commissioner, Chepauk, Chennai – 5.

Sub : Motor Vehicles – Taxation – Audit objection relating to clause 2-III of 1st schedule to Tamilnadu Motor Vehicles Taxation Act 1974 (Tamilnadu Act 13 of 1974) – Interpretation of provision by Accountant – General audit party – clarification – Issued.

- Ref :**
- 1) From the Transport Commissioner, Chennai D.O.No.96042 / D1 / 1998, dated 22.3.1999.
 - 2) From the Transport Commissioner, Chennai Letter No.99839/ D1/2000, dated 8.1.2001.
 - 3) From the Transport Commissioner, Chennai Letter No. 45534/J2/2000, dated 17.10.2003.

- 4) From the Transport Commissioner, Chennai Letter No. D1 / 83144/2002, dated 11.4.2003.
-

I am directed to refer to your letters cited. You have brought to the notice of the Government that the audit party of the Accountant General has raised objections on collection of tax in respect of reserve stage carriage or spare bus at the rate of $3/4^{\text{th}}$ of the maximum rate payables per passenger for any regular stage carriage of the permit holder with reference to the sub-clause III of Clause 2 of the 1st schedule to the Tamilnadu Motor Vehicle Taxation Act and in relation to payment of tax as per section 4 of the said Act. The objection reads as follows.

i) "It is implied from the provision of the said Act that the confessional rates of tax can be availed for a period only by the reserve stage carriages if tax for the corresponding period has been paid in respect of all stage carriages of the permit holders concerned with valid permits. Hence, the payment of tax in respect of all the stage carriages owned by a permit holder is therefore a pre-requisite to avail the confessional rate of tax on reserve / spare vehicles. But the tax was collected from the State Transport Undertakings at $3/4^{\text{th}}$ confessional rate for half-yearly periods, while the tax in respect of regular stage carriages had been collected only for the quarterly periods."

ii) "The payment of tax in respect of route buses is not uniform i.e., for certain route buses payment was made on quarterly basis and in certain cases on half yearly basis. Hence the acceptance of taxes for half year at $3/4^{\text{th}}$ rate in respect of their spare buses / reserve stage carriages is not in conformity with the conditions embodied under item III (C) of clauses II of Ist schedule in relation to section 4 of the Act."

iii) "Certain State transport corporations are running moffussil services besides town services and the rate of tax payable in respect of the moffussil stage carriages is the maximum among the regular stage carriages operated in town services. The tax in respect of spare buses of town services have been paid at $3/4^{\text{th}}$ of the rate payable for moffussil services."

2. As far as the first and second objections of the audit party of the Accountant – General are concerned, it is stated that the provisions contained under sub-clause 2 of the first schedule relating to Sec.4 of the Tamilnadu Motor vehicles Taxation Act, 1974 (Tamilnadu Act 13 of 2003) neither indicate nor suggest the meaning as interpreted by the Audit. The tax is being collected for the regular stage carriages permitted to ply on the appropriate area / route / service as specified in the permit either at the rate specified in sub clause III (a) or sub-clause III (b) or sub-clause III (c) of the clause 2 of the first schedule to the said Act, as

the case may be the tax is paid for the said stage carriages, at their choice, either quarterly or half-yearly on a license taken out by the State Transport Undertakings for that quarter or half year, may be as laid down under section 4(1) of the said Act, They availed the eligible tax rebate as notified by the Government u/s 4(1-A) of the said Act. In respect of the spare buses reserve stage carriages, the State Transport Undertakings have paid tax to those vehicles at the rates specified therefore in the 1st schedule to the said Act at their choice either quarterly or half-yearly, as the case may be, and availed the tax rebate as notified therefore by Government. There is no provision in the Act to the effect that the tax for both the regular stage carriages and Reserve Stage Carriages / spare buses should be paid for the simultaneous periods viz., quarterly, half-yearly or annually to avail the tax rebate as construed by the Audit. The said vehicles were plied with valid permit on the routes/area specified therein and tax has been paid for those vehicles as per section 8 of the said Act. Therefore, the Accountant General's audit objections in the matter are not supported by any law and the Government are not inclined to agree with the interpretation of the provisions of the said act.

3. As far as the third objection of the audit party of the Accountant – General is concerned, it is stated that the operators whether Stage Transport Undertakings or private operators who are operating the stage carriage services in particular area / route / services as specified in the permit with reference to the classification under sub-clause III of clause 2 of the 1st Schedule to the Tamilnadu Motor Vehicles Taxation Act 1974 have to pay taxes at the rate as specified for the particular area / route / service in sub clause III of clause 2 of the first schedule to the Tamilnadu Motor Vehicles Taxation Act 1974. In order to maintain the operation of such services and to provide stage carriage facilities for special occasions, the reserve stage carriages / spare buses are maintained by the operators for such reserve stage carriage / spare buses, necessary authorization have been originally made in permits themselves for operation of particular class of service of stage carriage. So spare bus permits are issued to ply exclusively on the town services only in relation to the stage carriages operated in town services and spare bus permits are issued to ply exclusively on the mofussil services only, in relation to the regular stage carriage service operated in mofussil service. Similar permits are issued to the spare buses maintained in relation to the operation of regular stage carriages in Express service routes as well as in Metropolitan area service by the State Transport Undertakings. Such Reserve stage carriages / spare buses have to pay tax at 3/4th of the rate of tax payable for that particular regular service but, when any operator either State Transport Undertakings or private operator is operating two different class of services (for example, metropolitan area service, with mofussil area service or express service town service routes with mofussil area service or express service) the reserve stage carriages / spare buses maintained in relation to the said services, and whose permits have been originally authorized for operation of both the classes of services have to pay the tax at the

rate of 3/4th of the maximum rate of tax payable per passenger for any regular stage carriages of the permit holder in other words, in respect of mixed operations, the reserve stage carriage has to pay such tax which is the highest. Therefore, the tax for the reserve stage carriages spare buses has to be collected accordingly. The audit objections in this regard are not correct. I am therefore to request you apprise the Accountant – General, Chennai of this clarification. All Regional Transport Officers may also be communicated of this clarification so to apprise the position to the audit party if, needed.

Sd /- x x x x x x x x
Secretary to Government

GOVERNMENT OF TAMIL NADU

ABSTRACT

vehicles - Taxation - Reserve stage carriage/spare bus -
Reduction in the rate of tax notified.

HOME (TRANSPORT) DEPARTMENT

G.O.Ms.No.507

Dated: 30.4.1998

READ:

1. G.O.Ms.No.67, Home, dated 10.1.92.
2. From Transport Commissioner, Chennai, D.O.Lr.No.53909/D1/97, dated 14.7.97.
3. From the Vice-President, Federation of Bus Operators Association of Tamil Nadu, Chennai, Lr.No.68/97, dated 21.7.97.

ORDER:

The Government have been receiving a number of representations for charging 3/4 th of normal rate of tax for Spare buses/ Reserve stage carriages. The Government felt that the spare buses should be allowed lesser rate of tax than the regular stage carriages. Accordingly, they have decided to collect 75% of the tax applicable to regular stage carriages with effect from 1.4.94.

2. This order issues with the concurrence of the Finance Department vide its U.O.No.5888/FS/P/97, dated 3.12.97.

3. The following Notification will be published in the Tamil Nadu Government Gazette:-

NOTIFICATION

In exercise of the powers conferred by sub-clause (b) of clause (1) of section 20 of the Tamil Nadu Motor Vehicles Taxation Act, 1974 (Tamil Nadu Act 13 of 1974); the Governor of Tamil Nadu hereby makes reduction with effect on and from the 1st April 1994, in the rate of tax payable in respect of a reserve stage carriage or a spare bus mentioned in paragraph iii in class 2 of the First Schedule to the said Act from the maximum rate payable per passenger for any regular stage carriage of the permit holder to three-fourths of such maximum rate.

(BY ORDER OF THE GOVERNOR)

To
The Transport Commissioner, Chennai-5.

R. POORNALINGAM,
SECRETARY TO GOVERNMENT



-2-

All Deputy Transport Commissioner's
 All State Transport Undertakings
 All Regional Transport Officers
 All Collectors
 The Works Manager, Government Central Press, Chennai-79
 (with a request for publication of the notification in the
 Tamil Nadu Govt. Gazette and to send 20 copies to Government)

Copy to:

The Finance /Transport Department, Chennai-9.
 The Federation of Bus Operators Association of Tamil Nadu,
 19 Bishop Walters Avenue Chennai-4.

//forwarded by order//

NBS.

Section Officer.

Enot No. 34745/D1/2003

Dated : 26.05.2003

CIRCULAR NO. 16/2003
GOVERNMENT OF TAMILNADU
ABSTRACT

Motor Vehicles – Taxation - Provision of Motor Vehicle Tax in respect of Stage Carriages with effect from 01.04.2003 – Reduction in rate of tax in respect of Stage Carriages operating in Madurai (Area (city)), the Nilgiris District and in Rameswaram Island in Ramanathapuram District – Notified.

HOME (TRANSPORT - I) DEPARTMENT

G.O.Ms. No. 395

Dated : 09.05.2003

1. G.O.Ms.No. 1872, Home (Transport - I) Department, dated 13.12.95
2. G.O.Ms.No. 242, Home (Transport - I) Department, dated 14.02.1997
3. G.O.Ms.No. 735, Home (Transport - I) Department, dated 09.02.1998
4. G.O.Ms.No. 284, Home (Transport - I) Department, dated 28.03.2003

ORDER

In the Government Order 1st read above, the Government notified reduction in rate in regard to the tax payable by Tvl.Pandiaya Roadways Corporation Limited, Madurai in respect of all its carriages plying in the City of Madurai from Rs.275/- per seat per quarter to Rs.60/- per seat per quarter with effect from 1.4.1994. In the Government Order 2nd read above, the Government notified the reduction in rate in regard to the tax payable by Tvl. Mahakavi Bharathiar Transport Corporation Limited, Udthagamandalam in respect of all its stage carriages plying in their jurisdiction from Rs.360/- per seat per quarter to Rs. 40/- per seat per quarter with effect from 18.10.1995 and levied a surcharge of Rs. 10/- per seat quarter on the tax payable in respect of all stage carriages of the said corporation. In the Government Order 3rd read above, the Government reduced the rate of tax payable in respect of 18 long wheel base Motor Vehicles (Buses) not exceeding 210 wheelbase operated by Tvl. Tamilnadu State Transport Corporation, Kumbakonam (Division-III) Limited, Karaikodi in Rameswaram Island in Ramanathapuram District from Rs. 275/- per seat per quarter to Rs. 40/- per seat per quarter with effect from 9.6.1998 and levied a surcharge at the rate of Rs. 10/- per quarter of the tax payable.

2. In the Government Order fourth read above, the Government have notified the revision of motor vehicles tax in respect of different classes of stage carriages with effect from 1.4.2003 as indicated below :-

Sl. No.	Class of Vehicle	Revised rate of tax
1.	Metro Services	Rs. 80 per seat per quarter
2.	Town Services	Rs. 325 per seat per quarter
3.	Moffussil and Express Services	Rs. 400 per seat per quarter

In the Government Order fifth read above, the Government ordered to levy a surcharge with effect from 01.04.2003 at the rate of 25% on the tax specified in item (a) in Clause III of Class 2 of the First Schedule (ie. stage carriages plying exclusively within the Chennai Metropolitan area) to the Tamilnadu Motor Vehicles Taxation Act., 1974.

3. The Managing Directors of Tamilnadu State Transport Corporation Limited, (Madurai Division- I) Madurai, Tamilnadu State Transport Corporation (Division - I) Coimbatore and Tamilnadu State Transport Corporation (Kumbakonam Division - III) Limited, Karaikudi have represented to Government for the continuance of the tax concessions notified in the Government Order 1,2, and 3 read above respectively. The Government have examined their request carefully and decided to continue the tax concession to the stage carriages plying in the City of Madurai, the Nilgiris District and in Rameswaram Island in Ramanathapuram District at the rate of Rs. 80/- 25% surcharge per seat per quarter with effect from 1.4.2003 on per with the rate of tax and surcharge applicable to the stage carriages plying within the Chennai Metropolitan area, notified in the Government orders 4th and 5th read above.

4. This order issues with the concurrence of Finance Department vide its U.O.No. 1473/FS/P/2003 dated. 24.4.2003.

5. The following Notification will be published in the Tamilnadu Government Gazette.

NOTIFICATION

In exercise of the powers conferred by Clause (1) of Section 20 of the Tamilnadu Motor Vehicles Taxation Act. 1974 (Tamilnadu Act 13 of 1974) and in supersession of the Home Department Notification No. 11 (2) / HO/20/96, published at page 11-section 2 of the Tamilnadu Government Gazette, dated 3rd January 1996, No.II (2)/HO/704 and 705/97 published at page 191 in Part – II-section 2 of the Tamilnadu Government Gazette, dated 12th march 1997 and No. II (2)/HO/1402 and 1403/98 published at page 280 in part II-Section 2 of the Tamilnadu Government Gazette, dated 8th July 1998, the Governor of Tamilnadu hereby makes, with effect on and from the 1st April 2003, reduction in rate in regard to the tax and surcharge payable by the stage carriages plying in Madurai City, the Nilgiris District and in the Rameshwaram Island in the Ramanathapuram District, operated

by Tamilnadu State Transport Corporation (Madurai Division-I) Limited, Madurai, Tamilnadu State Transport Corporation, (Kumbakonam Division - III) Limited, Karaikudi, respectively to Rs. 80.00 (Rupees Eighty only plus 25% surcharge on the above tax per seat per quarter.

Sd/-

Section Officer

Communicated for information and necessary action

Sd/- R. Shanmugam

For Transport Commissioner

TRANSPORT DEPARTMENT

From
Dr.T. Prabhakara Rao, IAS,
The Principal Secretary /
Transport Commissioner,
Chepauk, Chennai 5

To
Regional Transport Officer, (By mail)
Coimbatore (north), Tambaram,
Thoothukudi, Srirangam, Trichy,
Tirunneveli, Pudukottai
Thiruvallur and Virudhunagar

R. No.40033/E1/2012

Dated:13.12.2012

Sir,

Sub: Motor Vehicles - Forest Department - New Vehicles
Registration (Bolero Jeep & Swaraj Mazda Van)
allotted to the Division of Forest Extension Wing -
Allotment of "G" series with Tax Exemption requested
- Reg.

- Ref: 1. Letter C.No.1306 / 2012 dated 07.08.2012 from
Chief Conservator of Forests, (Forestry Extension),
4th floor, DMS Campus, Chennai 6.
2. G.O.Ms. No.77E & F (FR.6)Dept dated 07.07.2011
3. G.O.Ms.No.1195Home(Tr.VII) dept, dt 01.07.1989
4. This office even no. letter dated 04.09.2012
5. Govt. letter No.67321/Tr.I/2012-1 dt. 13.09.2012
6. Lr received from the Regional Transport Officer,
Coimbatore(North) in R.No.59956/A3/2012
dt:10.09.2012
7. Govt. Lr. No.67321/Tr.I/2012- dated:30.11.2012

I invite your attention to the Government letter in the reference 7th cited, wherein in the Government has stated that the new vehicles proposed to be registered in the name of Forestry Extension Officers which are entities of the Forest Department. Further as per the Tamil Nadu Departmental Vehicles Control Rules, 1976 issued in G.O.Ms.No.2627, Home dated 26.10.1976 all vehicles belonging to non commercial departments, Office of the local bodies and autonomous bodies of the Government are exempted from payment of tax under the Tamil Nadu Motor Vehicles Taxation Act, 1974.

In as much as the above vehicles of the Forest Department are Government Department vehicles they are entitled for allotment 'G' and as well as for exemption from payment of tax under the Tamil Nadu Motor Vehicles Taxation Act, 1974.

Hence, all the Regional Transport Officers and unit officer concerned to register are requested registered the Forest Extension wing department vehicles without demand tax and also allot the "G" Series.

Sd/- T. Prabhakara Rao,
Principal Secretary/Transport Commissioner,

Copy to All Zonal Officers in
Tamil Nadu for information.

//By order//

Personal Assistant to Sd/-

Joint Transport Commissioner(R)(i/c), Chepauk, Madras 5 Lr.R.No.
78429/D1/94, dated.11.11.95 to All the Regional Transport
Officers and Deputy Transport Commissioners in Tamilnadu.

Sub: Motor Vehicles-Taxation-payment of tax-extension
time-Orders of High Court, Madras in W.P.No.
17848/94, dated.20.10.74, 17547/94, dated.7.10.94
and 17959/94 dated.19.10.94-Applicability-
observation of the Government-Communicated.

* * *

17799/94 speaks about the direction issued to the authorities to accept the payment of quarterly tax within 45 days from

Sd.C.O.Arumugam,
Joint Transport Commissioner(R)(i/c)-
Madras 5.

நாள். 22. 1. 96

ஆம். எ.வ. பாலசுப்ரமணியன், வட்டாரப் போக்குவரத்து இலங்கை, திருச்சிராப்பள்ளி.

/உத்திரவித். புற//

சென்னை
கனகாணிப்புள்ளி. 22/9/6

GOVERNMENT OF TAMIL NADU

ABSTRACT

Motor Vehicles Taxation - Tamil Nadu Motor Vehicles Taxation Rules, 1974 - Amendment to rule 7 - Issued.

HOME (TRANSPORT-I) DEPARTMENT

Y.S. No. 1321

DATED : 29.9.1999

READ

1. From Transport Commissioner, Chennai,
D.O. No. 78429/D1/94, dated 7.9.95.

2. From Transport Commissioner, Chennai,
(HOME) D.O. No. 78429/D1/94, dated 4.4.97.

3. From the Transport Commissioner, Chennai
D.O. No. 78429/D1/94, dated 17.12.98.

ORDER:

Prior to 15.6.92, as per section 8 of the Tamil Nadu Motor Vehicles Taxation Act, 1974, the tax due under this Act shall be paid within such period not being less than 7 days or more than 30 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 vehicles. In pursuance of the above provision in the said Act, different periods for different classes of vehicles for payment of tax have been prescribed in sub-rule (1) of rule 7 of the Tamil Nadu Motor Vehicles Taxation Rules, 1974.

2. Subsequently section 8 of the Tamil Nadu Motor Vehicles Taxation Act, 1974 was amended by the Tamil Nadu Motor Vehicles Taxation (Second Amendment) Act, 1992 (Tamil Nadu Act 35 of 1992), extending the time limit for payment of quarterly, half yearly and annual tax, from 30 days to 45 days from the date of commencement of the quarter/half-year/year. Consequent on the above amendment to the said Act, the rule 7 of the Tamil Nadu Motor Vehicles Rules, 1974 requires amendment.

3. The Transport Commissioner, Chennai has therefore, suggested draft amendment to the existing sub-rule (1) of rule 7 of the Tamil Nadu Motor Vehicles Taxation Rules, 1974 so as to allow 45-days time for payment of motor vehicles tax in respect of transport vehicles.

4. The Government, after careful examination accept the draft amendment suggested by the Transport Commissioner. According the following Notification will be published in the Tamil Nadu Government Gazette :-

NOTIFICATION

In exercise of the powers conferred by section 24 of the Tamil Nadu Motor Vehicles Taxation Act, 1974 (Tamil Nadu Act 13 of 1974), the Governor of Tamil Nadu hereby makes the following amendment to the Tamil Nadu Motor Vehicles Taxation Rules, 1974:-

AMENDMENT

In the said Rules, in rule 7 in sub-rule (1) for the TABLE, the following TABLE shall be substituted namely:-

...PTO..

"THE TABLE"Class of Vehicles

(1)

Period

(2)

Horse-drawn Carriages

1st to 10th April of every

Motor cycles including tri-cycles and mopeds

year in the case of annual tax

Motor Cars including trailers attached to motor cars.

and 1st to 30th April in the case of payment of life time tax.

Vehicles not covered by contract carriage permits.

Transport Vehicles

Not less than 7-days prior to the commencement of the quarter or Half-year or Annual as the case may be upto and inclusive of the 15th May, 14th August, 14th November and 14th February of every year respectively.

Explanation:- In respect of newly registered motor vehicles, life time tax shall be paid at the time of registration.

--- (BY ORDER OF THE GOVERNOR)

S. JOSEPH STEPHEN,
DEPUTY SECRETARY TO GOVERNMENT.

/true copy/

OFFICE OF THE REGIONAL TRANSPORT OFFICER: TIRUCHIRAPPALLI: 20

Ref. No. 119538/B4/99

Dated: 4-11-99

Communicated.

Sd/- S. Iswaran,

Regional Transport Officer (i/c),
Tiruchirappalli.

To, RTO, PA to RTO, Motor Vehicles Inspectors and All Superintendents Stock Files.

Copy to:- B1, B2, B3, B4, C1, C2, C3, D1, D2, D3 and E3.

/by order/

Superintendent

Signature

04-11-99

DEPUTY SECRETARY TO GOVERNMENT.

/true copy/

R . No. B2/82871/91

dt. 02-12-1991

Circular No. 41/91

Sub : Motor Vehicles - Taxation - Grace time for payment of tax without penalty - Interpretation of Rule 7 (1 J of Tamil Nadu Motor Vehicles Taxation Rules, 1974 certain clarifications and instructions - Issued.

In rule 7(1) of Tamil Nadu Motor Vehicle Taxation Rules)974, it has been stated that an evidence for payment of tax before the expiry of the time stipulated under Column No (2) thereof, if produced within 2 days after the last date shall be accepted without insisting upon payment of penalty.

2. It is learnt that Rule 7(1) of Tamil Nadu Motor Vehicles Taxation Rules, 1974 is interpreted in different manners by the Regional Transport officers in different regions. While some advocate that the grace time provided under rule 7(1) for production of a Demand Draft purchased before the expiry of the time stipulated under Column (2) of Rule 7(1) is applicable to the different stages given under Rule 8 also, others take a diametrically opposite view. For instance, a tax payer has remitted a Demand Draft dated 26-6-91 for R s. 800, towards payment of bilateral tax for R s. 500/- together with penalty for R s. 300/- for April, May and June 1991 at the rate of R s. 100/- per month, the Regional Transport officer has demanded a further penalty of R s. 100/- for July 1991 also, for the reason that the Demand Draft was received in his office on 1-7-91 only. On enquiry, the Regional Transport officer has reiterated that the said grace time of two days for presentation of Demand Drafts i* allowed only on case of original payment of tax and it is not applicable to payment of tax with penalty during the subsequent periods. This view point is however disputed by some others. To settle this controversy, the following clarification and instructions are issued for uniform adoption by all Regional Transport officers throughout the State.

3 First of all, the Regional Transport officers should bear in that bilateral tax collected in respect of other State based Goods Carriages is nothing but the normal Motor Vehicles. Tax levied at a reduced rate. It attracts all Rules and provisions under Tamil Nadu Motor Vehicles Taxation Act and Rules made there under without prejudice to the special conditions given in the notification thereof Except-, here it is notified specifically in the Government Gazette to the contrary, it enjoys all privileges extended to the normal Motor Vehicles Tax levied under the Tamil Nadu Motor Vehicles Taxation Rules.

4 As regards the question of applicability of Rule 7(1) to penalty also, the guiding principle is .whatever provisions are applicable to tax are applicable to penalty also.. Refund of tax with penalty in certain cases, is granted under this principle only The Government in their letter Ms. No. 861 Home dated 15-4-76 have clarified in no uncertain terms that as per sect on 11 of the General Clause Act, ay act done on the next working day shall be considered as one done in time if the prescribed period happens to be a holiday and it shall apply in case of levy of penalty also When Section 11 of General Clause Act applies for penalty also proviso under Rule 7(1) of the Tamil Nadu Motor Vehicles Taxation Rules, 1974 shall also apply to levy of penalty. A copy of the Government letter is enclosed.

5. Further in the actual sense. Section 11 of General Clause Act merely shifts the last date to the next working day if the last day happens to be a holiday In other words, the last day for payment is the next working day if the previously fixed last date happens to be a holiday. In the instant case, 1-7-91 is the last date for payment of bilateral tax with penalty up to the calendar month of June 1991, since the last date in normal course, i.e, 30-6-91 happened to be a holiday Even without invoking the provisions under Rule 7(1) of Taxation Rules, bilateral tax with penalty up to 30th June 1991 has to be accepted on 1-7-91 without insisting upon penalty for July 1991, notwithstanding the date of purchase of the Demand Draft. Since the last date became 1-7-91, the Demand Draft purchased on 1-7-91 for bilateral tax and penalty up to June 1991, i.e for R s. 800/- can be accepted on the subsequent 2 days, i.e. 2nd and 3rd July 1991, without insisting upon penalty for July 1991.

6. The Regional Transport officers are requested to follow the above procedure uniformly without giving room for complaints.

7. The receipt of this circular may be acknowledged at once.

Sd/- S. SIVASOBR AMANIAN,
Transport Commissioner.

Copy of the Government letter Ms. No. 861, Home, dt. 15-4-76.

Sub : Motor Vehicles - Taxation - payment of tax on next working day of last day if last day happens to be a holiday - Applicability or otherwise in respect of penalty - Clarification of.

Ref : Your Letter No. DI/57739/75, dated 15-10-75 and 15-12-75.

According to section 11 of the General Clause Act, if the last day of the prescribed period happens to be a holiday the Act done on the next working day shall be considered as one done in time. Based on the above provisions, instructions were issued by the Transport Commissioner to all the District Transport Officer.

2. Pursuant to the above instructions, the Transport Commissioner has sought for clarifications on the following points:

- i) Whether the instructions issued be applicable for penalty also :
- ii) If so whether the date of 45 days should be computed with effect from the last date for collection of 25% penalty or with effect from the next date.
- iii) Whether the tax with 100% penalty paid on the 1st day of the next quarter can be accepted if the last day of the quarter happens to be holiday or whether the penalty shall be collection at 200%.
- iv) Whether the Transport Commissioner may not issue any administrative instructions to his subordinate officers without the specific prior orders of the Government on any matter.

3. The points raised in paragraph 2 above are clarified as follows :

- i) The instructions issued by the Transport Commissioner in paragraph 1 above will be applicable for penalty also.
- ii) The date of 45 days should be computed with effect from the next date, if the last date for collection of 25% penalty happens to be a holiday.
- iii) The tax with 100% penalty paid on the first day of the succeeding quarter can be accepted if the last day of the preceding quarter happens to be a holiday.
- iv) The Transport Commissioner may continue to issue administrative instructions to his subordinate officers on matter under his control without the specific orders of Government provided those instructions are not in conflict with the orders of Government provided those instructions are not in conflict with the orders of the Government or rules.

(Sd./-) _____
for Joint Secretary to
Government.

OFFICE OF THE TRANSPORT COMMISSIONER,
CHEPAUK, CHENNAI - 5

D.Dis.No.89933/94 D1

Dated 27-5-96

CIRCULAR No.42/96

Sub : Motor vehicles - Taxation - Monthly payment of tax by State
Transport undertakings - permitted period within which tax is to be
paid - Clarifications - Instructions - Issued.

Ref: 1. Govt. Lr. No.111031/Home (TR I Department dt.15.10.92
2. TVL. Kattabomman Transport Corporation Ltd , Tirunelveli
Lr.No.7094/PSI/ KTC/94, dt.30.11.94.

The Government in their letter No.111631/Home-Tr.I/92-4 dt. 15-10-92
informed that payment of monthly tax may be made on the next working
day of the month if 5th of the said month falls on a Government Holiday.

Tvl. Kattabomman Transport Corporation Limited, Tirunelveli stated that
the Regional Transport Officer, Tuticorin has insisted the Demand Draft
for the tax due shall be drawn on 5th of November 94 (Saturday)
and remittance of the tax shall be made on 7th of November 94
(Monday), otherwise remittance of tax on 7th drawing the Demand Draft on
7th will attract penal provisions of the M.V.T. Rules.

In this connection, the following instructions are issued.

If the 5th day of the said month falls on Saturday, which is a Government
Holiday, the Demand Draft may be drawn on the next working day i.e. 7th
day (Monday) and paid at the Regional Transport Office, on the same day.

The receipt of this Circular instructions may be acknowledged by return of
post.

Sd/- A.Radhakrishnamoorthy,
Joint Transport commissioner (R)/(I/C).

**Office of the Transport Commissioner,
Chepauk, Chennai-5.**

R.No.4115/D1/2002 (Cir.No.6/2002) Dt. 09.02.2002

Sub : Taxation – last date for remittance of tax – two days grace Period allowed – certain instructions issued. Regarding.

Ref : Letter No. A4/27387/2001, Dated 03.01.2002 from the Regional Transport Officer, Kancheepuram.

The Regional Transport Officer, Kancheepuram has raised certain points regarding grace period of two days allowed to remit tax after the last date of the commencement of the quarter are as follows :

Point No. 1

When 45 days is allowed for payment of tax whether two days can be allowed after the last date for production of demand draft.

Point No.2

If two days grace period allowed, whether the two days is inclusive of holiday or two working days.

The points raised by the Regional Transport Officer, Kancheepuram are clarified as follows :

Rule 7 of Tamilnadu Motor Vehicles Taxation rules, 1974 reads as follows :

“The tax due under this Act, in respect of the class of vehicles specified in the column (1) of table below and used or kept for use in the State of Tamilnadu shall be paid either before or within such period mentioned in the corresponding entries in column (2) thereof, and evidence of such payment produced before the licensing officer, not later than two days after the expiry of the period mentioned in column (2)”.

Reply to Point No.2

The two days time limit allowed is inclusive of the holidays. If the last day (i.e) the second day of the two days time limit happens to be a holiday, the demand draft can

be accepted on the third day, since according to Section 11 of the General Clause Act, if the last day of the prescribed period happens to be a holiday the act done on the next working day shall be considered as one in time.

All the tax collecting authorities are requested to follow the above instruction scrupulously.

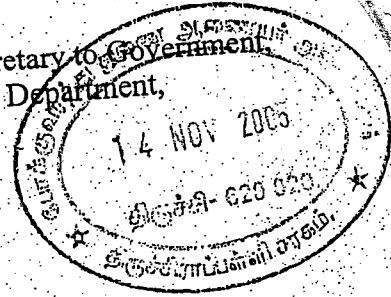
All the Regional Transport Officers, Motor Vehicles Inspectors in Unit Offices and Motor Vehicles Inspectors (Non-Technical) in check posts should acknowledge the receipt of the letter directly to the concerned Joint Transport Commissioner, Deputy Transport Commissioners and Joint Transport Commissioner, Chennai -17, and all the Deputy Transport Commissioners should acknowledge the receipt to this office by return of post.

Sd/N.S. Palaniappan
Transport Commissioner.

TRANSPORT DEPARTMENT

From
The Transport Commissioner,
Chepauk,
Chennai-5

To
The Principal Secretary to Government,
Home (Transport) Department,
Secretariat,
Chennai - 9.



Lr.R.No.3128/D1/2005

Dated: 22-7-2005

Sir,

Sub: Motor Vehicles-Temporary Registration - Collection of tax at the time of Temporary Registration in respect of transport Vehicles and bear chassis - Guidelines - Requested - Regarding.

Ref: 1) Letter No.49588/B1/2004 Dt. 22.12.2004 of the Regional Transport Officer, Gobichettipalayam.
2. Govt. Lr.31378/Tr-I/2005 Home Dt. 4.4.2005

I am to state that in G.O.Ms.No.655 Home (Transport-I) Department Dated: 14.5.93, the Government had issued a Notification prescribing rate of tax in respect of vehicles which are temporarily registered under Section 43 of the Motor Vehicles Act, 1988. According to the said Notification tax payable at a time of temporary registration was as follows: -

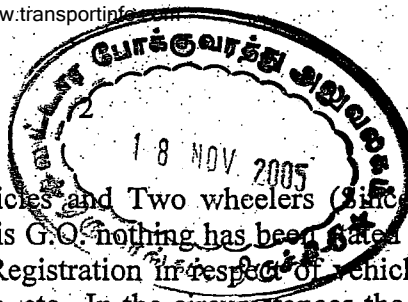
Sl. No.	CLASS OF VEHICLES	RATE OF TAX
1.	Motor Vehicle specified under class 7 of the First Schedule to the said Act.	One Twelfth of the annual rate of tax
2.	Motor Cycle specified in item (A) of the Second Schedule to the said Act.	2% of the life time tax

Tax at the time of Temporary Registration in respect of Cars, Jeeps, Chassis and other transport vehicles were collected at the rate of one twelfth of the annual rate of tax and in respect of the two wheelers 2% of life time tax was collected.

Subsequently the Government in G.O.Ms.No.969 Home (Transport-I) Department, Dt.16.10.2002, the rate of tax payable at the time of temporary registration has been revised as follows: -

Sl. No.	Class of vehicle	Rate of tax
1.	Vehicles Specified in Part-I of the third Schedule	2% of lifetime tax
2.	Motor Cycles specified in Item No.(A) of the Second Schedule	2% of lifetime tax

Life time tax is payable only for Non-Transport vehicles and in the said Notification, a uniform tax at the rate of 2% of the lifetime tax has been prescribed for



both LMV Non Commercial vehicles and Two wheelers (Since Third Schedule is applicable to only cars etc.). In this G.O. nothing has been stated about the collection of tax at the time of Temporary Registration in respect of vehicles such as Chassis, Tourist Taxi, LMV Goods Vehicle, etc., In the circumstances the Regional Transport Officer, Gobichettipalayam has requested clarification regarding the rate of tax to be collected at the time of temporary registration in respect of vehicles other than two wheelers and LMV vehicles for private use (Cars, Jeeps, etc.,)

It is learnt that at present in some offices, one twelfth of the annual tax only is collected at the time of temporary registration in respect of Chassis & Transport Vehicles whereas in some offices two percent of the life time tax is collected. There is no specific rate is fixed in the G.O. regarding the rate of tax collectable in respect of Transport vehicles and bare Chassis.

There is no doubt that the life time tax is payable only for Non-Transport Vehicles and demanding tax at the time of temporary registration based on lifetime tax in respect of transport vehicles seems to be not correct according to law.

What is needed to erase the said anomaly is to incorporate a* SEPARATE CLASS IN THE G.O. as follows: -

Sl. No	CLASS OF VEHICLE	RATE OF TAX
1.	Vehicles specified in Part-I of the Third Schedule (Vehicles for personal use)	2% of the lifetime tax
2.	Motor Cycles specified in item No (A) of the Second Schedule	2% of the lifetime tax
*3.	IN RESPECT OF VEHICLES OTHER THAN THOSE MENTIONED IN SERIEL NO. 1 AND 2 ABOVE. (CHASSIS, TRANSPORT VEHICLE, ETC.,)	ONE TWELTH OF THE ANNUAL RATE OF TAX

I therefore request that this proposal may be considered and necessary orders passed in order to collect tax at the time of Temporary Registration in uniform throughout Tamil Nadu.

Sd/- S.Jayaramachandran,
for Transport Commissioner,
Chennai-5.

//By order//

[Signature]
2-8-05
Assistant Secretary-I.

[Signature]
2-8-05

COPY OF:



**GOVERNMENT OF TAMILNADU
ABSTRACT**

**Motor Vehicles-Taxation-Vehicles temporarily registered-Reduction on
the rate of Motor Vehicles Tax-Orders-Notification-Issued.**

Home (Transport I) Department

G.O.Ms.No.969

Dated 16.10.2002

Read:

1.G.O.Ms.No.655, Home (Tr.I) Department, dt.14.5.93

Read also:

**2.From the Transport Commissioner, Chennai in
Letter No.98881/D1/2000 dt.29.12.2000.**

**3.From the Transport Commissioner, Chennai in
Letter No.8116/D1/2002 dt.20.3.2002**

-0-0-0-0-0-0-

ORDER:

The Government in G.O.ms.No.655, Home (Transport I) Department dt.14.5.2003 have notified the rate of the tax payable in respect of motor vehicles (Four wheelers non-transport vehicles) registered temporarily under section 43 of the Motor Vehicles Act, 1988 among others, as follows:-

CLASS OF MOTOR VEHICLES (1)	REDUCED RATE OF TAX (2)
Motor Vehicles specified under class 7 of the First Schedule to the said Act.	One twelfth of the annual rate of tax.

The tax so collected shall not be refundable nor shall it be adjustable in case of the vehicle being subsequently registered permanently in this State. In this connection, the Transport Commissioner, Chennai has stated that the enactment of Tamil Nadu Act 27/98, payment of life time tax in respect of four wheelers (non-transport vehicles) was also made compulsory for the vehicles registered in Tamilnadu at the time of registration with effect from 1.7.98 as specified in Part I of the Third Schedule to the Tamil Nadu Motor Vehicles Taxation Act, 1974. Hence, when the motor vehicles specified in Part I of the Third Schedule to the Tamil Nadu Motor Vehicles Taxation Act, 1974, are registered under section 43 of the Motor Vehicles Act, 1988, there is no paralel provision to collect proportionate tax for the temporary registration period. The

Transport Commissioner has suggested that 2% of the Life Time Tax applicable to those vehicles may be collected. Hence, he has requested the Government to modify the G.O.Ms.No.655, Home, dt.14.5.83 suitably. He has also stated that he has instructed the Registering Authorities to collect 2% of life time tax to such vehicles with effect from 2.1.2001 and requested the Government to ratify his action in having instructed the Registering Authorities to collect 2% of life time tax in respect of these vehicles. The Government accept the above proposal of Transport Commissioner, Chennai.

The following Notification will be published in the next issue of the Tamil Nadu Government Gazette:-

NOTIFICATION

In exercise of the powers conferred by Clause (1) of section 20 of the Tamil Nadu Motor Vehicles Taxation Act, 1974 (Tamil Nadu Act 13 of 1974) and in supersession of the Home Department Notification No.11(2)/HO/2609/93 at page 552 in Part II section 2 of the Tamil Nadu Government Gazettee dated the 2nd June 1993, the Governor of Tamilnadu hereby makes reduction in the rate of the tax payable in respect of the motor vehicles registered temporarily under section 43 of the Motor Vehicles Act, 1988 (Central Act 59 of 1988) and specified in column (1) of the Table below, at the rates specified in Column (2) thereof.

THE TABLE

CLASS OF MOTOR VEHICLE (1)	REDUCED RATE OF TAX (2)
1.Motor vehicles specified in Part I of the Third Schedule to the said Act.	2% of the Life Time Tax
2.Motor cycles specified in item (A) of the second schedule to the said Act.	2% of the life time tax

2. The tax so collected shall not be refundable nor shall it be adjustable in case of the vehicle being subsequently registered permanently in this State.

3. The Notification hereby made shall be deemed to have come into force on the 2nd January 2001.

(By order of the Governor)

**Sd/-Syed Munir Hoda,
Secretary to Government.**

To

WRITE OFF PROPOSALS

R.No.64755/D2/85

(Circular No. 10/88)

Dated: 11.2.88

Sub : Motor Vehicles – Taxation – arrears of tax and penalty – Write off
Proposals – Instructions – issued.

More often than not it has been impressed upon the Regional Transport officers who came up with proposals to write off arrears who came up with proposals to write off arrears of tax which with a little more diligence and promptness on the part of the officials concerned could have been realized, that writing off the Government Revenue is not an end in itself. Taking recourse to the solution of writing off the arrears as irrecoverable should be looked upon only as a last resort, all the revenues having been explored and all the efforts to realize the revenue having come to naught. Apparently the Regional Transport Officers have neither grasp the importance of collecting government dues promptly nor have they needed to the instructions issued from the Regional Transport Officers for writing off the arrears of tax be speaks of the lackadaisical attitude prevailing in the Regional Transport Officers in attending to this important item of work.

2. Recently the Government have expressed their displeasure over this state of affairs and suggested in their letter No.147694/Transport I/87-2 Home dated 14.1.88 that writing of tax arrears cannot be agreed to as a routine matter and that had the officials concerned acted promptly to recover the tax the arrears would not have accumulated. In another case pertaining to the Regional Transport Office, Coimbatore the Government has observed in their letter No.63124/Transport I/87 Home dated 25.1.88 that the arrears should be collected from the officers responsible for the lapse.
3. The gravity of the prevailing condition brought forth by the irresponsible handling of this item of work by the officials concerned needs no further elaboration. The Regional Transport Officers should bear in mind that henceforth the proposals to write off arrears of tax shall not be entertained as a matter of course. Unless there is irrefutable evidence in support of prompt and result – oriented action at every stage of the proceedings, there will be no other alternative but to recover the arrears from the erring officials. The Regional Transport Officers should bring it to the notice of the member of the staff and the former will also be answerable for the lapse.

In future the proposals to write off the arrears of tax and penalty should be submitted through the Deputy Transport Commissioners concerned in the perform given in the annexure to this memo. The Deputy Transport Commissioners should not merely forward the proposals but should offer their specific remarks. The Regional Transport Officers and Deputy Transport Commissioners are requested to acknowledge receipt of this memo by return to post.

ANNEXURE

(Proforma to be submitted with the proposals to write off arrears of tax and penalty)

1. Vehicle No. and Class:
2. Name and address of the Permit:
3. Amount to be written off:

Period	Tax	Penalty	Total
X	X	X	X
X	X	X	X

4. Date on which the amount fell due.
5. Action taken to realize the revenue from the time it fell due till the intimation of the write off proposals. (Furnish the information chronologically)
6. Whether there was any delay on the part of the officials concerned at any stage of the proceedings.
7. If so whether action was taken against the persons responsible and with what result.
8. Whether action was taken to ascertain the whereabouts of the vehicle.
9. Whether the report of the Motor Vehicles Inspector was obtained regarding the whereabouts of the vehicle. (Furnish a copy of the report)
10. Whether efforts were made to realize the arrears by involving the provision of the R.R. Act. (Furnish copies of the letters of the revenue authorities)
11. Whether the Regional Transport Officer is satisfied that no efforts were spared in realizing the arrears and that despite prompt action at every stage the amount remains irrecoverable.

(The Regional Transport Officer should furnish a certificate to the effect which should be counter – signed the Deputy Transport Commissioner

12. Remarks

i.e. Seizure and detention of vehicle / recovery under Revenue Recovery Act etc. After exhausting all possible efforts to collect the tax in a time bound manner. If it is still impossible to collect the tax due and penalty, waiver proposals have to be sent to Government through the Head of Department.

Standardized form of Demand, Collection and Balance register/show cause notice and waiver proposal as per TC's Circular 64755/D2/89 (Circular 10/88) dt. 11.2.88

CIRCULAR NO -118/99.

R.No. 74596/D1/99

dt. 28-12-99.

Sub:- Tamilnadu Manual workers Social Security and Welfare Scheme - percentage of contribution payable by the. Employers operating any Motor transport for carrying passengers or goods- Collection of contribution-instructions to the regional transport officers-reg:-

Ref:- 1. Lr.No. 45255/U/99-1, dt.23-8-99, 16-9-99 and 10-12-99 from the commissioner of Labour, Chennai-600006;

2. D.O.Lr.No. 34526/II/99-dt.21-10- from the Secretary to Govt, Labour and Employment Department, addressed to the Secretary to Govt., Home department.

3. Govt. letter No. 108288/Tr.I/99-1, Home, dt.5-11-99.

In pursuance to the announcement of the Hon.ble Chief ! Minister, in the assembly. Tamilnadu manual Workers Social Security and Welfare scheme, 1999 has been formulated for the welfare of the unorganized labour. It contains welfare measures, which seeks to provide the safety and security, net to the hitherto uncared unorganized workers. For the implementation of the above scheme, aboard, called .Tamilnadu Social Security and Welfare board. has also been formulated.

In order to augment the income of the Board for implementing the scheme, Government have amended the Tamilnadu Manual Workers Regulation of employment and conditions of work] Act, inserting a new section 8-18. The provisions of section 8-B[1] [b] and section 8-B[2] of the said Act are as follows:- Section 8-B[1][b] : Every employer, operating any motor transport for carrying passengers or goods by roads, shall be liable to paying addition to the tax payable by him under the Tamilnadu Motor vehicles taxation Act Tamilnadu Act 13 of 1974] a sum at such rate not exceeding 1% of the tax payable by him under the said Act, as may be fixed by the Government by notification.

Section 8-B[2]: Notwithstanding anything contained in any law for the time being in force, every officer appointed under the said Act, shall while collecting the tax under the said Act, also collect the sum specified under sub section [1] in such manner as may be specified in the scheme.

Under the above provision of section 8-B[1][b] of the Act, the Government in G.O.MS No. 114, Labour and Employment Department, dated 28-7-99, have notified the contribution payable to the Board, by the employers operating Motor transport, as 1% of the tax payable by them under the Act and according to the provisions of section 8-B[2] of the Act, it has been specified in 15[6] of the scheme that every officer enjoined to collect contribution under sub section[2] of section 8-B of the Act shall collect the same by means of demand draft drawn in favor of Security, Tamilnadu Manual Workers Social Security and Welfare Board. payable at Chennai and remit the same to the Board within 90 days from the date of such collection.

According to the above provisions of Act and scheme, the officers who are entrusted with the task of collecting tax under the Tamilnadu Motor vehicles Taxation Act, 1974 [Tamilnadu Act 13 of 1974] are obliged to collect a sum of 1% of the tax payable by the employers, operating any motor transport for carrying passengers or goods by the road.

In the above circumstances, the Secretary to Govt. Labour and Employment Department, Chennai-9, has requested to issue necessary instructions to the Officers concerned to collect from the employers, operating any motor transport for carrying passengers or goods by road, the contribution amount of 1% of tax payable by them under the Tamilnadu Motor vehicle Taxation Act, 1974. The tax under the said Act, should be collected by means of demand draft drawn in favour of .Secretary, Tamilnadu Manual workers Social Security and Welfare Board. payable at Chennai and remit the same to the Board at Tamilnadu Labour Welfare Board Buildings, D.M.S . compound, Chennai-6 with in 90 days from the date of such collection in terms of section 15[6] of the scheme.

In view of the statutory provisions cited above all the Regional Transport Officers /Motor vehicle Inspectors of Unit offices /Non technical Motor vehicle Inspectors of Check posts and the Officers of the state Transport Authority, empowered to collect motor vehicle tax in respect

of transport vehicles used for carrying passengers or goods, are hereby instructed to collect 1% of the amount of tax in addition to the amount of tax payable to those classes of vehicles classified in the first taxation schedule of the TNMV taxation act 1974, while collecting the tax. This amount should be collected by means of demand draft, drawn in favour of the Secretary, Tamilnadu Manual Workers Social Security and Welfare Board. payable at Chennai and remit the same to the Board at

Tamilnadu Labour Welfare Building , DMS compound, Chennai-600006, with in 90 days from the date of such collection. This will come into force from the First January, 2000, while collecting the tax for the period commencing on or after!, Januan/,2000.

CIRCULAR NO-124/99.

R.No. 110308/J3/99

dated 31-12-99.

Sub-: Tax M.VTax-1% of the tax to the Tamilnadu Manual Markers Social Security and Welfare Board , Chennai-instructions to the Regional transport Officers and Motor Vehicle inspectors- Reg-:

Ref-: 1. Govt. Lr.No. 108288/Tr1/99-1dt. 5-11-99.

2. This office Circular no. 118/99 dt. 28-12-99.

Attention of Joint Transport Commissioner/Deputy Transport Commissioners/ All Regional Transport Officers/ All Motor vehicle Inspectors/Non-technical is invited to the reference cited where in they have been instructed to collect one percent of the amount of tax in addition to the amount of tax payable to those class of vehicles carrying passengers and goods as specified in the first taxation schedule of the Tamilnadu Motor vehicle Taxation act 1974 while collecting the tax.

2. In this connection, the following instructions are issued regarding collection/remittance of the amount and maintenance of records.

I] The 1% amount should be collected by means of demand drafts, drawn in favour of the .Secretary, Tamilnadu Manual Workers Social security and Welfare Board. payable at Chennai.

II] A separate demand draft should be obtained from the parties along with pay-in -slip which is used for the presentation of the other D.Ds. and separate entry regarding the details should be made in it.

III] Fraction amount if any should be counted to next higher rupee.

IV] A demand draft should be accounted for in the same bank draft register by putting separate columns, [i.e.] Tax and Labour schemes and the D.D particulars should be written respectively and; got attested by the concerned Licensing officer.

V] Every day an abstract is prepared for every class wise bank draft register and the details are transferred and accounted for in consolidated bank draft register. The consolidated bank draft register should be maintained in the following format. Date Tax 1% of tax Seat No Class of vehicle No. of DDs Amount Collected No. of DDs Amount Corded
The details of tax and 1 % amount collected should be shown in the abstract of the cash book each day.

VI] A statement should be prepared once in a week for the demand drafts received for 1% with details of drafts and sent directly to the Secretary, Tamil Nadu Manual Workers Social Security and Welfare Board , Chennai-6 on first Working day of every succeeding ^ week and watch the acknowledgement from the board. This amount should be reduced in the cash book on the same day.

3. This receipt of this circular should be acknowledged by return of post.

Letter No. D1/28708/2005

Dated : 12.05.2003

CIRCULAR NO. 14/2003

Sub : Motor Vehicles – Taxation – payments of 1% amount of Motor Vehicle Tax payable from 01.04.2003- Representation – Regarding.

Ref : Letter No. 12011/TP1/MTC/2000 dated 17.4.2003 from M/s. Metropolitan Transport Corporation (Chennai) Limited, Chennai –2.

The Government in letter No. 120685/Transport.I/2002-5, dated 20.02.2003 have directed the State Transport Undertakings to pay Motor Vehicles Tax in respect of Stage Carriages on quarterly basis instead of monthly basis.

According to Circular No.118/99 instructions were issued to collect 1% on Motor Vehicles Tax in address to the amount of tax payable as specified in she First Schedule of Tamilnadu Motor Vehicles Act 1974.

The State Transport Undertakings while paying quarterly tax in respect of Stage Carriages should pay 1% (one percent) on Motor Vehicles Tax at the time of payment of quarterly tax.

The Deputy Transport Commissions and Joint Transport Commission, Chennai – 23. are requested to acknowledge the respect of this circular.

Sd/- G. James
For Transport Commissioner.

Lr. R. No. 28708/D1/2003

Dt : 30.07.2003

CIRCULAR NO. 33/2003

Sub : Tamilnadu Manual workers social security and welfare scheme, 1999 –
Payment of one percent of tax towards the scheme – reg.

Ref : 1. This office letter No. 74596/D1/99 (Circular No. 118/99) dt. 28.12.99.
2. This office letter No. 74596/D1/99, dt. 21.03.2000
3. This office letter No. D1/28708/03 (Circular No. 14/2003)
dt. 12.05.2003.
4. Representations from all state transport undertakings.

In this office circular in the reference 1st cited, instructions were issued to all the tax collecting officers of this department to collect one percent (1%) of the amount of tax in addition to the amount of tax is payable to those classes of vehicles used for carrying passengers and goods as specified in the 1st Taxation Schedule of the Tamilnadu Motor Vehicles Taxation Act while collecting tax.

The State Transport Undertaking expressed certain difficulties in the payment of 1 percent tax on each and every time vehicle tax is paid at the Regional Transport Offices. The request of STUs was considered in consultation with the commissioner of Labour, Chennai. After this, instructions were issued permitting the STUs to remit 1% of the tax including surcharge if any payable for the month in one lump sum for the entire amount of tax paid by means of demands drafts on or before 10th of following month, provided that the STUs furnish such evidence along with the DDS for having paid the total tax in a month in question without any omission. The tax collecting authorities question without any omission. The tax collecting authorities were also instructed to verify the details of the evidence produced by the STUs and accept the demand drafts after such verification and issue receipts.

Now, the Government have withdrawn the concession of allowing the STUs to pay motor vehicles Tax on monthly basis. Consequently, the STUs have to pay the tax

either quarterly, Half yearly or annually to their vehicles as provided in the Tamilnadu Motor Vehicles Act. In the matter of payment of Motor Vehicles tax for Transport Vehicles a grace time of 45 days is allowed. The STUs have therefore, represented that they may be permitted to pay 1% tax in one lumpsum on the entire tax amount after the grace period of tax is over. They have also requested permission to pay the tax of 1% by means of cheque (instead of demand drafts) payable at Chennai in order to avoid lose of man power and revenue.

The request of STUs have been examined. The payment of tax is made by STUs before the grace period of 45 days is over. The STUs are also paying tax every month depending upon the renewal of fitness certificate, new registration, replacement etc. So it has been decided that the concession of allowing them to pay the 1% tax in one lumpsum for a specified month before 10th of the following month may be allowed to continue and there is no need to change this system now.

All the Regional Transport Officers are therefore requested to follow the instructions issued in this office letter 2nd cited in respect of payment of 1% tax by the STUs.

Is regards the request of the STUs to allow them to pay the 1% tax by means of cheques payable at Chennai instead of demand drafts it will be examined in consultation with the Labour Department and necessary instructions will be issued separately.

The receipt of this circular may be acknowledged.

Sd/- N.S.
Palaniappan,
Transport
Commissioner.

R. No. 53060/D1/2003

Dt : 18.09.2003

CIRCULAR NO. 43/2003

Sub : Motor Vehicles - Taxation – Collection of Green Tax – Certain
Clarifications – Reg.

Ref : 1. This office Circular R. No. 74596/D1/99 (Circular No. 118/89)
dt. 28.12.99.
2. Lr. R. No. B1/57912/2003 dt. 6.8.2003 of the Regional Transport
Officer, Chennai (North), Chennai – 39.

1. In this office circular 1st cited, all the officers empowered to collected motor Vehicles tax in respect vehicles used for carrying passengers or goods were instructed to collect 1% of the amount of tax, in addition to the amount of tax payable to those classes of vehicles. This 1% of tax so collected should be credited to Tamilnadu Manual Woks Social Security and Welfare Board, Chennai.

2. In the reference second cited, the Regional Transport Officer, Chennai (North), Chennai – 39 has sought for clarification as to whether it is necessary to collect 1% of tax of Green Tax also.

3. By Tamilnadu Motor Vehicles Taxation (Amendment) Act, 2003 (Act 13/2003), the Govt. have introduced tax called “Green Tax” in addition to the tax levied under sec. 3 on Motor Vehicles suitable for use on road as specified in the IVth schedule for purpose of Implementation of various measures to control air pollution. Since this tax is in addition to the tax levied under sec. 3 of TNMVT Act, 1974, all the tax collecting authorities are requested to collect 1% tax on Green Tax also and send and amount to Tamilnadu Manual Social Security and Welfare Board, Chennai.

The receipt of this circular may be acknowledged at once.

Sd/- K. Ramalingam

Transport
Commissioner,