

TAMIL NADU MOTOR VEHICLES TAXATION ACT, 1974

338 Motor Vehicles Taxation. [1974 : T.N. Act 13 THE TAMIL NADU MOTOR VEHICLES TAXATION SECTIONS. 1. 2. 3. 4. 5. 6. 8. 9. 10. IO-B. 11. 12. 13. 14. 15. 16. 17

18. ACT, 1974 ARRANGEMENT OF SECTIONS. Short title, extent and commencement. Definitions. Levy of tax. Payment of tax. Issue of licence. Issue of temporary licence. Liability to payment of tax by persons succeeding to the ownership, possession or control of motor vehicles. Period within which tax is to be paid³ (Omitted.)] Establishment of Rural Road Development Fund. Levy of surcharge on tax on stage carriages. Levy of additional surcharge on tax on stage carriages kept or used by fleet operators. Payment of additional tax. Rounding off of tax, fee, penalty, fine, etc. Refund of tax. Carriage of licence on vehicle and duty to stop it on demand by officer. Penalty for failure to pay tax. Recovery of tax or penalty as an arrear of land revenue, Utilisation of the proceeds of the tax, Permit to be ineffective if tax not paid. 1974: TN, Act 13] Motor Vehicles Taxation Schemes. 19. 20. 21. 22. 23. 24. 25

26. Offences by companies. Exemptions. Saving as to vehicles used for agricultural purposes, Protection of action taken in good faith. Procedure in certain cases. Power to make rules. Publication of rules and notifications and placing them before the Legislature. Repeal. Tn S—DUU. [1974 : T.N. Act 13 THE TAMIL NADU MOTOR VEHICLES TAXATION ACT, 1974. [Received the assent of the President on the 30th March 1974, first published in the Tamil Nadu Government Gazette Extraordinary on the 30th March 1974 (Panguni 17, Piramathisa (2005-Tiruvalluvar Aandu)).] An Act to consolidate and amend the law relating to the levy of tax on motor vehicles in the State of Tamil Nadu. Enacted by the Legislature of the State of Tamil Nadu in the Twenty-fifth Year of the Republic of India as follows 1. (1) This Act may be called the Tamil Nadu Motor Vehicles Taxation Act, 1974. extent and commencement Definitions, (2) It extends to the whole of the State of Tamil Nadu. (3) It shall come into force on such date as the Government may, by notification, appoint

2. In this Act, unless the context otherwise requires,—" fleet operator " means an operator holding on or after the 1st April 1978, not less than two hundred and fifty stage carriage permits in respect of services other than— (i) Express Service or, (ii) Service exclusively within Madras Metropolitan Area; " Government " means the State Government; *For Statement of Objects and Reasons, see Tamil Nadu Government Gazette Extraordinary, dated the 19th March 1974, Part IV —Section 1, Page 54. 1 Clause (1) of section 2 was re-numbered as clause (I-A) of that section and this clause was inserted by section 2 of the Tamil Nadu Motor Vehicles Taxation (Amendment) Act, 1979 (Tamil Nadu Act 15 of 1979), which was amended to have come into force on the 1st April 1978. 1974 : T.N. Act 13 THE TAMIL NADU MOTOR VEHICLES TAXATION ACT, 1974. (2) " laden weight " in relation to a motor vehicle means, in case a permit is issued to the vehicle under the Motor Vehicles Act, the maximum laden weight specified in such permit; if no such permit is issued, the maximum laden weight specified in the registration certificate of the vehicle, and if such weight is not specified in such certificate, the maximum laden weight of the vehicle determined in such manner as the licensing officer may deem fit ; " laden weight " in relation to a trailer means, in case a permit is issued to the vehicle to which the trailer is attached under the Motor Vehicles Act, the maximum laden weight specified in such permit in respect of the trailer and , if no such permit is issued, the maximum laden weight specified in respect of the trailer in the registration certificate of the vehicle to which the trailer is attached, and if such weight is not specified in such certificate, the maximum laden weight of the trailer determined in such manner as the licensing officer may deem fit ; licensing officer " means an officer appointed by the Government to exercise the powers and perform the functions of a licensing officer under this Act ; (4) " Madras Metropolitan area " means the City of Madras and such contiguous area of such city as the Government may, from time to time, specify by notification ; (5) " Motor Vehicles Act " means the Motor Vehicles Act, 1939 (Central Act of 1939) ; " public road " means any street, road, square, court, alley, passage or riding path over which the public have a right of way, whether a thoroughfare or not, and includes the roadway over any public bridge or causeway ; registered owner " means the person in whose name a motor vehicle is registered or deemed to be registered under the Motor Vehicles Act ; (8) " tax " means the tax leviable under this Act ; (9) " year " means the financial year ; " half-year " means, the first six months or the second six months of such year ; and " quarter " means the first three months or the second

three months of such half-year ; 30 Motor Vehicles Taxation 1974 TN Act is (10) words and expressions used but not defined in this Act shall have the meanings assigned to them in the Motor Vehicles Act. 3. (1) Subject to the provisions of sub-section (2), the tax of tax. Payment of tax shall be levied on every motor vehicle kept or used in the State of Tamil Nadu at the rate specified for such vehicle in the Schedule. (2) The Government may, by notification, from time to time, increase the rate of tax specified in the Schedule : Provided that [such increase by notification under this sub-section shall] not in the aggregate exceed 50 per cent of the rate specified in the Schedule on the date of the publication of this Act in the Tamil Nadu Government Gazette. (3) All references made in this Act to the Schedule shall be considered as relating to the Schedule as for the time being amended in exercise of the powers conferred by this section. 4. (1) The tax levied under this Act shall be paid in the manner prescribed by the registered owner or by any other person having possession or control of the motor vehicle, at his choice, either quarterly, half-yearly or annually, on a licence to be taken out by him for that quarter, half-year or year, as the case may be. Explanations—The tax for a half-yearly licence shall not exceed twice and the tax for an annual licence shall not exceed four times the tax for a quarterly licence. The Government shall have power to grant a suitable rebate in case of the half-yearly and annual licences. (2) No motor vehicle shall be kept or used in the State of Tamil Nadu at any time unless a licence has been obtained, (3) Notwithstanding anything contained in sub-section (1), no person shall be liable to tax during any period on account of any taxable motor vehicle, if the tax due in respect of such vehicle for the same period has already been paid by some other person. 5. (1) When any person pays the amount of tax due in respect of a motor vehicle or proves to the satisfaction of the licensing officer that no tax is payable in respect of such vehicle, the licensing officer shall— (a) grant to such person a licence, in such form as may be prescribed for the period concerned; and (b) record that the tax has been paid for a specified period or that no tax is payable in respect of the vehicle, as the case may be, in the certificate of registration granted or deemed to be granted in respect of the vehicle under the Motor Vehicles Act or in the case of vehicle not registered or deemed to be registered under that Act, in a certificate in such form as may be prescribed. (2) Every licence granted under sub-section (1) shall be valid throughout the State of Tamil Nadu.

6. A temporary licence for a period not exceeding seven days or thirty days or ninety days, as the case may be, at a time, may be issued in respect of any class of motor vehicles specified in the Schedule, on payment of tax— (a) in respect of a temporary licence exceeding thirty days, at the rate of quarterly tax; (b) in respect of temporary licence exceeding seven days but not exceeding thirty days, at the rate of one-third of the quarterly tax ; and (c) in respect of a temporary licence not exceeding seven days, at the rate of one-tenth of the quarterly tax

7. If the tax leviable in respect of any motor vehicle remains unpaid by any person liable for the payment thereof and such person, before paying the tax, has transferred the ownership of such vehicle or has ceased to be in possession or control of such vehicle, the person to whom the ownership of the vehicle has been transferred or the person who is in possession or control of such vehicle, shall be liable to pay the said tax : motor vehicles. Provided that nothing contained in this section shall be deemed to affect the liability to pay the said tax of the person who has transferred the ownership or has ceased to be in possession or control of such vehicle. 8. The tax due under this Act shall be paid within such period, not being less than seven days or more than thirty days from the commencement of the quarter, half-year or year, as may be prescribed, and different periods may be prescribed for different classes of motor vehicles, 344 119. Motor Vehicles Taxation [1974: T.N. Act 13 of 1974]. (1) There shall be constituted for the State of Tamil Nadu a fund called the Tamil Nadu Rural Road Development Fund. Levy of Surcharge on tax on stage carriages. Development Fund to which such percentage of tax not exceeding ten per cent as may, from time to time, be fixed by the Government shall be credited]. (2) The fund constituted under sub-section (1) shall not be expended except upon the development and maintenance of public roads in the rural areas. Explanation.—For the purpose of this sub-section, "rural area" means any area not included in— (i) the City of Madras or of Madurai; (ii) any municipality governed by the Tamil Nadu District Municipalities Act, 1920 (Tamil Nadu Act V of 1920); or (iii) any township constituted under any law for the time being in force. The Government may, by

notification, from time to time, levy on the tax mentioned in section 3 a surcharge on all or any class of stage carriages at such rate as may be specified in such notification and different rates may be specified in respect of different classes of stage carriages : Provided that the rate of surcharge shall, in no case, exceed twenty-five per cent of such tax. 1 The following section was omitted by section 3 of the Tamil Nadu Motor Vehicles Taxation (Amendment) Act, 1974 (Tamil Nadu Act 45 of 1974):— "9. Levy of surcharge on tax on certain motor vehicles* 1) There shall be levied on the tax a surcharge at the rate of,— (a) five per cent of the tax which is levied and (b) ten per cent of the tax on motor vehicles, not Scooter or cycle with attachment for being a motor cycle, Propelling the same by mechanical means of any type. (2) The provisions of this Act and the notifications issued and the rules made thereunder shall so far as may be, apply in relation to the levy of surcharge under sub-section (1) as they apply in relation to the levy of tax mentioned in section 3." This expression was substituted for the expression "the proceeds of the surcharge collected under (I) of section 9 shall be credited" by section 4 of the Tamil Nadu Motor Vehicles Taxation (Amendment) Act, 1974 (Tamil Nadu Act 45 of 1974). 8 This section was inserted by section 2 of the Tamil Nadu Motor Vehicles Taxation (Amendment) Act, 1976 (President's Act 3 of 1976). 345 1974: T.N. Act Motor Vehicles Taxation (2) The provisions of this Act and the notifications issued and the rules made thereunder shall, so far as may be, apply in relation to the levy of surcharge under sub-section (1) as they apply in relation to the levy of the tax mentioned in section 3.] ILIO-B. (1) In addition to the surcharge leviable under Levy Of additional section IO-A, the Government may, by notification, from time to time, levy an additional surcharge on the tax mentioned in section 3, on all or any class of stage carriages kept or used by fleet operators, at such rate as may be specified in such notification and different rates may be specified in respect of stage carriages kept or used by operators. fleet operators holding less than seven hundred stage carriage permits and fleet operators holding seven hundred and more stage carriage permits : Provided that the rate of additional surcharge shall, in no case, exceed 66 per cent of such tax. (2) A notification under sub-section (1) may also specify the period, not being less than seven days or more than thirty days from the date of publication of the said notification, within which the additional surcharge shall be paid. (3) A notification under sub-section (1) may be issued so as to have retrospective effect from a date not earlier than the 1st April 1978. (4) The provisions of this Act and the notifications issued and the rules made thereunder shall, so far as may be, apply in relation to the levy of additional surcharge under sub-section (1) as they apply in relation to the levy of the tax mentioned in section 3 subject to the modification that the additional surcharge levied under sub-section (1) shall be paid in one lump sum.] 1 This section was inserted by section 3 of the Tamil Nadu Motor Vehicles Taxation (Amendment) Act, 1979 (Tamil Nadu Act 15 of 1979), which was deemed to have come into force on the 1st April 1978. Payment of additional tax. Rounding off of tax, fee, penalty, fine etc. Refund of tax. Carriage of licence on and duty to Stop it on demand by officer. Motor Vehicles Taxation 1974 Act 11. When any motor vehicle in respect of which tax has been paid is altered or proposed to be used in such a manner as to cause the vehicle to become a vehicle in respect of which a higher rate of tax is payable, the registered owner or person who is in possession or control of such vehicle shall pay an additional tax of a sum which is equal to the difference between the tax already paid and the tax which is payable in respect of such vehicle for the period for which the higher rate of tax is payable in consequence of its being altered or so proposed to be used and the licensing officer shall not grant a fresh licence in respect of such vehicle so altered or proposed to be so used until such amount of tax has been paid, 12. The amount of tax, fee, penalty, fine or any other sum payable and the amount of refund due, under the provisions of this Act shall be rounded off to the nearest rupee and, for this purpose, where such amount contains a part of a rupee consisting of paise, then, if such part is fifty paise or more, it shall be increased to one rupee and if such part is less than fifty paise, it shall be ignored. 13. (1) Where the tax for any motor vehicle has been paid for any quarter, half-year or year and the vehicle has not been used on any public road during the whole of that quarter, half-year or year or a continuous part thereof not being less than one month, a refund of the tax at such rates as may, from time to time, be notified by the Government shall be payable subject to such conditions as may be specified in such notification. (2) Where any tax is paid by mistake or in the tax so paid or collected shall be refunded to such person in such manner and subject to such conditions as may be prescribed. 14. (1) The licence granted in respect of a motor vehicle under sub-section (1) of section 5 or under section 6 shall be carried in a conspicuous place upon the vehicle in such manner as may be notified by the Government and if such a licence is not so

carried upon such vehicle, the registered owner or the person having possession or control thereof shall be punishable with fine which may extend to fifty rupees. (2) Any officer of the Transport Department not below the rank of an Assistant Motor Vehicles Inspector or any police officer in uniform who is not below the rank of a 1994 T.N. Act IS) Motor vehicles Sub-Inspector, or who, being below such rank is specially authorised in this behalf by the Regional Transport Authority or such other officer as may be prescribed, may require the driver of any motor vehicle on any public road to stop the vehicle and cause it to remain stationary so long as may reasonably be necessary for the purpose of satisfying himself that a licence has been duly obtained in respect of such vehicle. (3) Any person failing to stop a motor vehicle when required to do so by any of the officers specified in sub-section (2) or resisting such officer shall be punishable with fine which may extend to fifty rupees. 15. If the tax due in respect of any motor vehicle has not been paid within the period prescribed under section 8, the failure to pay registered owner or the person having possession or control thereof shall (a) pay, in addition to the tax, a penalty of such sum, not exceeding twice the amount of the quarterly tax payable, as may be prescribed, and different sums may be prescribed for different classes of motor vehicles and for different periods; and (b) also be punishable with fine which may extend to fifty rupees; and the amount of the tax due by him in respect of such vehicle for the quarter or quarters concerned together with the penalty referred to in clause (a) shall also be recovered as if such tax and penalty were a fine

16. Any tax or penalty due under this Act, may be Recovery of recovered in the same manner as an arrear of land revenue. tax or penalty The motor vehicle in respect of which the tax or penalty as an arrear of land is due or its accessories may be distrained and sold in revenue. pursuance of this section, whether or not such vehicle or accessories are in the possession or control of the person liable to pay the tax or such penalty. 17. 1[After deducting— (i) the amount credited to the Tamil Nadu Rural Road Development Fund under sub-section (1) of section 10 : 1. This expression was substituted for the words " After deducting the expenses of collecting the tax under this Act and the costs incurred by the Government in exercising their administrative functions in regard to the control of motor vehicles in this State " by section 5 of the Tamil Nadu Motor Vehicles Taxation (Amendment) Act, 1974 (Tamil Nadu Act 45 of 1974), Utilisation of the proceeds of the tax. 348 and Motor Vehicles Taxation [1974 : T.N. Act 13 (ii) the expenses of collecting the tax under this Act, (iii) the costs incurred by the Government in exercising their administrative functions in regard to the control of motor vehicles in this State, The balance shall be apportioned between the Government and local authorities and such apportionment shall be in accordance with such rules as may be made in this behalf

18. Notwithstanding anything contained in the Motor Vehicles Act, if the tax due in respect of a transport vehicle is not paid within the prescribed period, the validity of the permit shall become ineffective from the date of expiry of the said period until such time, the tax is actually paid. 19. (1) Where an offence against any of the provisions of this Act or any rule made thereunder has been committed by a company, every person, who, at the time the offence was committed, was in-charge of, and was responsible to, the company for the conduct of the business of the company as well as the company, shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly : Provided that nothing contained in this sub-section shall render any such person liable to any punishment, if he proves that the offence was committed without his knowledge or that he exercised all due diligence to prevent the commission of such offence. (2) Notwithstanding anything contained in sub-section (1), where an offence punishable under this Act has been committed by a company, and it is proved that the offence has been committed with the consent or connivance of, or is attributable to any neglect on the part of any director, manager, secretary or of the company, such director, manager, secretary or other officer shall also be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly, 1994 : T.N. Act B) Motor Vehicles Taxation Explanation.—For the purposes of this section,— 349 (a) " company " means any body corporate and includes a firm, society or other association of individuals; and (b) " director " in relation to— (i) a firm means a partner in the firm, (ii) a society or other association of individuals, means the person who is entrusted under the rules of the society or other association with the management of the affairs of the society or other association, as the case may be

20. The Government may, by notification and subject to Exemptions. such conditions, if any, as the Government may, specify in such notification,— (1) make an exemption, reduction in rate or other

modification in regard to the tax payable (a) by any person or class of persons, or (b) in respect of any motor vehicle or class of motor vehicles or motor vehicles running in any particular area ; and (2) cancel or vary such exemption, reduction or other modification

21. Nothing in this Act shall apply to a motor vehicle Saving as to used solely for the purposes of agriculture. vehicles used for agri- cultural purposes. Explanation.—A motor vehicle used for transporting agricultural produce of persons other than the owner cultivator shall not, for the purpose of this section, be deemed to be used solely for the purposes of agriculture. 22. (1) No suit, prosecution or other legal proceeding Protection shall lie against any person for anything which is in good of action faith done or intended to be done in pursuance of this Act taken in good faith, or any rule made thereunder. Procedure in certain cases. Power to make rules. 350 Motor Vehicles Taxation [974: T.N. Act 13 (2) No suit or other legal proceeding shall lie against the Government for any damage caused or likely to be caused by anything which is in good faith done or intended to be done in pursuance of this *Cta or, any ,rule mado thereunder. 23. (1) A court taking cognisance of an offence punish, (i) under sub-section (1) of section 14, or (ii) under sub-section (3) of that section, in so far as it relates to failure to stop a motor vehicle when required to do so by any omcer mentioned therein, or (iii) under section IS, may state upon the summons to be served on the accused person that he— (a) may appear by advocate and not in person, or (b) may, by a specified date prior to the hearing of the charge, plead guilty to the charge by registered letter and remit to the court such sum not exceeding fifty rupees and in the case of an offence punishable under section 15 also, such sum on account of the tax and penalty due from him, as the court may specify. (2) Where an accused person pleads guilty and remits the sum specified by the court, no further proceedings in respect of the offence shall be taken against him. 24. (1) The Government may make rules for carrymg out the purposes of this Act. (2) In particular and without prejudice to the genera- lity of the foregoing power, such rules may provide for— (a) the manner in which the tax shall be paid ; (b) the form of licence and certificate to be granted under section 5 ; 351 1974 : TN. Act 131 Motor Vehicles Taxation (c) the period within which the tax has to be (d) the rate of penalty leviable under section 15; (e) the manner in which and the principles accor- ding to whichthe proceeds of the tax shall be apportioned between the Government and the local authorities. (3) In making any rule, the may provide that a breach thereof shall be punishable with fine which may extend to fifty rupees. 25. (1) (a) All rules made under this Act shall be publi- PUBlication of rules and shed in the Tamil Nadu Government Gazette and, unless notifications they are expressed to come into force cn a particular and placing day, shall come into force on the day on which they are them before the so published. Legislature, (b) All notifications issued under this Act shall, unless they are expressed to come into force on a particular day, come into force on the day on which they are published. (2) Every rule made or notification issued under this Act shall,as soon as possible after it is made or issued, be placed on 'the table of both Houses of Legislature, and if, before the expiry of the session in which it is so placed or the next session, both Houses agree in making any modification in any such rule or notification or both Houses agree that the rule or notification shot ld not be made or issued, the rule or notification shall thereafter have effect only in such modified form or be of no effect, as the case may be, so, however, that any such modifi- cation or annulment shall be without prejudice to the validity of anything previously done under that rule or notification. 26. (1) The Tamil Nadu Motor Vehicles Taxation Repeal. Act, 1931 (Tamil Nadu Act 111 of 1931) and the Tamil Nadu Motor Vehicles (Taxation of Passengers and Goods) Act, 1952 (Tamil Nadu Act XVI of 1952) (hereinafter in this section referred to as the said Acts) are hereby repealed. (2) Therepeal by sub-section (1) of the said Acts shall not affect— (a) the provious operation of the said Acts or anything duly done or suffered thereunder; or Motor Vehicles Taxat ion. [1994 : T.N. Act (b) any right, privilege, obligation or liability acquired: accrued or incurred underthe said Acts; or (c) any fine, penalty, forfeiture or Dunishment incurred in respect cf any offence committed against the said Acts; or (d) any investigation, legal roceedlng 01 remedy in respect of any such right, privilege, obligation, liability, fine, penalty forfeiture, or punishment as aforesaid, and any such investigation, legal proceeding or remedy may be institcted, continued or enforced, and any such fine, penalty, forfeiture or punishment may be imposed, as if this Act had not been passed. (3) Subject to the provisions of sub-section (2), anything done or any action taken, inelvdng any appoint. ment or delegation made, notification, crder, insti vction, or direction issued or any rule, regulation, ferm framed, certificate,licence cr permit granted or registration effected, under the said Acts shall bc deemed to have been done cr taken under this Act and shall continue to have effect accordingly, unless and until'

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

1974: T.N. Act Motor Vehicles Taxation ACTHBS SCHEDULE. (See sections 3 and 6.) 953 Classes of vehicles. (1) 1. Motor Cycles (including tri-cycles, scooters and cycles with attachment for propelling the same by mechanical power) not exceeding 600 kgs. in weight unladen— (a) Bi-cycles below 3½ horse-power if not used for drawing a trailer or side-car Quarterly tax. (2) RS. 10 2 This Schedule was for the following original Schedule by section 6 of Tamil Nadu Motor Vehicles Taxation (Amendment) Act, 1974 (Tamil Nadu AG 45 of 1974) "THE SCHEDULE (See 3 and 6.) Classes of vehicles. (1) 1. Motor Cycles (including tri-cycles, scooters and cycles with for propelling the same by mechanical power) not exceeding 600 kgs. in weight unladen— (a) Bicycles below 3½ horse-power if not used for drawing a trailer or side-car. (b) Bicycles below 3½ horse-power if used for drawing a trailer or side-car and bi-cycles of and above 3½ horse-power whether used for drawing a trailer or side-car or not.. (c) Tri-cycles 2. Invalid carriages 3. vehicles— I. Goods vehicles plying for hire or reward and used for the transport of goods— (a) Vehicles not exceeding 3,000 kgs. in weight laden. . (b) Vehicles exceeding 3,000 kgs. but not exceeding 5,500 kgs. in weight laden. . (c) Vehicles exceeding 5,500 kgs. but not exceeding 9,000 kgs. in weight laden. 12310—23 Quarterly tax (2) 10 00 20 00 270 00 60 00 770 00 —cont. 354 Motor Vehicles Taxation Classes of vehicles. (1) (d) Vehicles exceeding 9,000 kgs. but not exceeding 12,000 kgs. in weight laden. (e) Vehicles exceeding 12,000 kgs. but not exceeding 13,000 kgs. in weight laden. (f) Vehicles exceeding 13,000 kgs. but not exceeding 15,000 kgs. in weight laden. (g) Vehicles exceeding 15,000 kgs. in weight laden. (h) Trailers used for carrying goods for hire or reward other than those falling under classes 6 and 7— (i) For each trailer not exceeding 3,000 kgs. in weight laden. (ii) For each trailer exceeding 3,000 kgs. but not exceeding 5,500 kgs. in weight laden. (iii) For each trailer exceeding 5,500 kgs. but not exceeding 9,000 kgs. in weight laden. 1974 : T.N. Act Quarterly tax. (2) 1,000 00 1,080 00 1,260 00 1,260 00 (Rs. 25 for every 250 kgs. or part there. of in excess of 15,000 kgs. in weight laden). (iv) For each trailer exceeding 9,000 kgs. exceeding 12,000 kgs. in weight laden. (v) For each trailer exceeding 12,000 kgs. exceeding 13,000 kgs. in weight laden. (vi) For each trailer exceeding 13,000 kgs. exceeding 15,000 kgs. in weight laden. (vii) For each trailer exceeding 15,000 kgs. laden. but not but not but not in weight 240 350 450 610 710 920 920 00 (Rs. 25 for every 250 kgs. or part thereof in excess of 15,000 kgs. in weight laden). [J, Goods vehicles not plying for hire or reward but used for the transport of goods— (a) Vehicles not exceeding 2,000 kgs. in weight laden. (b) Vehicles exceeding 2,000 kgs. but not exceeding 3,000 kgs. in weight laden. 80 160 00 00 —cont. 1474 : but not T.N. Act ij] Motor Vehicles Taxation Classes of vehicles. (1) (c) Vehicles exceeding 3,000 kgs. in weight laden. (d) Vehicles exceeding 4,000 kgs. in weight laden. (e) Vehicles exceeding 5,500 kgs. in weight laden. kgs. but not exceeding 4,000 but not exceeding 5,500 kgs. kgs. but not exceeding 9,000 (f) Vehicles exceeding 9,000 kgs. but not exceeding 12,000 Kgs. in weight laden. (g) Vehicles exceeding 12,000 kgs. but not exceeding 13,000 kgs. in weight laden. (h) Vehicles exceeding 13,000 kgs. but not exceeding 15,000 kgs. in weight laden. (i) Vehicles exceeding 15,000 kgs. in weight laden. (j) Trailers not plying for hire or reward but used for the transport of goods, not falling under classes 6 and 7— (i) For each trailer not exceeding 2,000 kgs. in weight laden. (ii) For each trailer exceeding 2,000 kgs. but not exceeding 3,000 kgs. in weight laden. (iii) For each trailer exceeding 3,000 kgs. but exceeding 4,000 kgs. in weight laden. (iv) For each trailer exceeding 4,000 kgs. but exceeding 5,500 kgs. in weight laden. (v) For each trailer exceeding 5,500 kgs. exceeding 9,000 kgs. in weight laden. (vi) For each trailer exceeding 9,000 kgs. exceeding 12,000 kgs. in weight laden. (vii) For each trailer exceeding 12,000 kgs. exceeding 13,000 kgs. in weight laden. (viii) For each trailer exceeding 13,000 kgs. exceeding 15,000 kgs. in weight laden. 125-10--23A but but but not not not not Quarterly tax. (2) 290 00 420 00 630 00 870 00 950 00 1,110 00 1,110 00 (Rs. 25 for every 250 kgs. or part there- of in excess of 15,000 kgs. in Weight laden.) 80 00. 110 00 210 00 320 00 480 00 570 790 00 — cont. Motor Vehicles Taxation of passenger vehicles. (1) [1974 : T.N. Act 13 Qzargrb nx. (2) RS. P. (ix) For each trailer exceeding 15,000 kgs. in weight laden. 790 00 (Rs. 25 for every 250 kgs. or part thereof in excess of 15,000 kgs. in weight laden.) 4. Motor Vehicles plying for hire and used for the transport of passengers and in respect of which

permits have been issued under the Motor Vehicles Act, 1939— I. Vehicles permitted to carry in all (a) more than three persons including the driver. (b) more than three persons but not more than five persons (other than the driver). 11, Vehicle permitted to ply solely as contract carriages (not being stage carriages plying as contract carriages) and to carry more than five persons (other than the driver)— (i) For every (other than the driver) which the vehicle is permitted to carry in case the contract carriage is as a " tourist vehicle (ii) For every person (other than the driver) which the vehicle is permitted to carry in the case of other contract carriages. Vehicles permitted to ply as stage carriages and to carry more than six persons (other than the driver and the conductor). (a) Plying exclusively within the Metropolitan Area— Madras For every passenger (other than the driver and the conductor) which the vehicle is permitted to carry. (b) Plying exclusively within the limits of the city of Madurai or within the limits of one or more contiguous municipalities or on other town service routes— For every passenger (other than the driver and the conductor) which the vehicle is permitted to carry. (c) Plying in routes or areas other than those falling under items (a) and (b)— (i) For every passenger (other than the driver and the conductor) which the vehicle is permitted to carry if the service is classed as " Express Service 90 00 90 00 160 00 50 00 90 00 160 00 1974 ; T.N. Act 131 Motor Vehicles Taxation Classes of vehicles. (1) (ii) For every passenger (other than the driver and the conductor) which the vehicle is permitted to carry in the case of services other than Express Services. The tax payable in respect of a reserve stage carriage or a spare bus shall be three-fourths of the maximum rates payable Per passenger for any of the regular stage carriages of the permit holder, provided the permit holder has paid the taxes for the period in respect of all his stage carriages covered by valid permits

5. Motor Vehicles not themselves constructed to carry any load (other than water, fuel, accumulators and other equipment used for the purpose of propulsion, loose tools and loose equipment) used for haulage only—(a) Weighing not more than 2,500 kgs. unladen. (b) Weighing more than 2,500 kgs. unladen

6. Fire Engines, fire tenders and road water sprinklers—(a) Not exceeding 1,000 kgs. in weight laden. (b) Exceeding 1,000 kgs. but not exceeding 1,500 kgs. in weight laden. (c) Exceeding 1,500 kgs. but not exceeding 2,000 kgs. in weight laden. (d) Exceeding 2,000 kgs. but not exceeding in weight laden. (e) Exceeding 3,000 kgs. but not exceeding in weight laden. (f) Exceeding 4,000 kgs. but not exceeding in weight laden. (g) Exceeding 5,500 kgs. but not exceeding in weight laden. (h) Exceeding 7,500 kgs. but not exceeding in weight laden. (i) Exceeding 9,000 kgs. in weight , 3,000 5,500 7,500 9,000 kgs. kgs. kgs. 357 (2) RS. 140 110 00 160 00 30 00 40 00 50 60 00 70 00 80 00 110 00 120 00 140 00 358 Motor Vehicles Taxation Classes of vehicles, (1) 11974 : T.N. Act 13 Quarterly tax. (b) Bt:eycres 'betöw 3} hōrse-powéf if used for drawing a trailer or side-car and bi-cycles of and above 3} horse-power whether used for drawing, a trailer or side-car or not (c) Tri-cycles 2. Invalid carriages 3, Goods vehicles— I. Goods vehicles plying for hire or reward and used for the transport of goods (a) Vehicles not exceeding 3,000 kgs. in weight laden. (b) Vehicles exceeding 3,000 kgs. but not exceeding 5,500 kgs. in weight laden. (c) Vehicles exceeding 5,500 kgs. but not exceeding 9,000 kgs. in weight laden. (d) Vehicles exceeding 9,000 kgs. but not exceeding 12,000 kgs. in weight laden. (e) Vehicles exceeding 12,000 kgs. but not exceeding 13,000 kgs. in weight laden. Vehicles exceeding 13,000 kgs. but not exceeding 15,000 kgs. in weight laden. (g) Vehicles exceeding 15,000 kgs. in weight (2) RS. P. 20 00 8 00 270 00 560 00 770 00 1,000 00 1,080 1,260 1,260 (Rs. 25 laden. (j) Additional tax payable in respect of such vehicles used for drawing trailers including fire engines trailer pumps— (i) For each trailer not exceeding 1,000 kgs. in weight laden, every 250 kgs. or part thereof in excess of 15,000 kgs. in weight laden). RS. P. 20 00 1974 : T.N. Act 131 Motor Vehicles Taxation Classes of vehicles. (1) (h) Trailers used for carrying for hire or reward other than those falling under classes 6 and 7— 359 Quarterly tax. (i) For each trailer not exceeding 3,000 kgs. in weight laden. (ii) For each trailer exceeding 3,000 kgs. exceeding 5,500 kgs. in weight laden. (iii) For each trailer exceeding 5,500 kgs. exceeding 9,000 kgs. in weight laden. (ii) For each trailer exceeding 1,000 kgs. but exceeding 1,500 kgs. in weight laden. but not but not not (2) 240 350 450 00 00 (iii) For each trailer exceeding 1,500 kgs. but not exceeding 2,000 kgs. in weight laden : Provided that two or more vehicles shall not be charge- able under this class in respect of the same trailer, 7. Motor Vehicles other than those liable to tax under the foregoing provisions of this schedule— (a) Weighing not more than 700 kgs. unladen. (b) Weighing more than 700 kgs. but not more than 1,500 kgs. unladen. (c) Weighing more than 1,500 kgs. but not more than 2,000 kgs. unladen. (d) Weighing more than 2,000 kgs.

but not more than 3,000 kgs. unladen. (e) Weighing more than 3,000 kgs. unladen. (f) Additional tax payable in respect of such vehicles used for drawing trailers— (i) For each trailer not exceeding 1 tonne in weight unladen. (ii) For each trailer exceeding 1 tonne in weight unladen : Provided that two or more vehicles shall not be charge- able under this class in respect of the same trailer." 30 00 \$0 00 40 00 50 00 90 00 20 00 30 (h) 360 Motor Vehk'les Taxation Cbues of vekieEs. (iv) For each trailer exceeding 9,000 kgs. exceeding 12,000 kgs. in weight laden. (v) For each trailer exceeding kgs. exceeding 13,000 kgs. in weight laden. (VI) For each trailer exceeding 13,000 kgs. exceeding 15,000 kgs. in weight laden. 11974 : T.N. Act 13 Quarter* tax. but not but not but not (2) 610 710 920 920 (Rs. 25 (vii) For each trailer exæeding 15,000 kgs. in we*ht laden. Goods vehicles not plying for hire or reward but used for the transport of goods— (a) Vehicles not exceeding 2,000 kgs. in wåght laden. (b) Vehicles exceeding 2,000 kgs. but not exceeding 3,000 kgs. in weight laden. (c) Vehicles exceeding 3,000 kgs. but not exceeding 4,000 kgs. in weight laden. (d) Vehicles exceeding 4,000 kgs. but not exceeding 5,500 kgs. in weight laden. (e) Vehicles exceeding 5,500 kgs. but not exceeding 9,000 kgs. in weight laden. (D Vehicles exceeding 9,000 kgs. but not exceeding 12,000 kgs. in weight laden. (g) Vehicles exceeding 12,000 kgs. but not exceeding 13,000 kgs. in weight laden. 09 00 for every kgs. or part them- of in exæss of kgs. laden). 80 160 290 420 630 870 950 in 1974 ; T.N. Aet 131 Motor Vehicles Clgses of wåiel". (1) Taxation (h) Vehicles exceeding 13,000 kgs. but not exceeding 15,000 kgs. in weight laden. (i) Vehicles exceeding 15,000 kgs. in weight laden. . (j) Trailers not plying for hire or reward but used for the transport of goods, not fauing under classes 6 and 7-- (i) For each trailer not 2n kgs. in weight laden. (ii) For each trailer exceeding 2,000 kgs. but not 361 Quarterly , (2) RS. P. 1,110 00 1,110 00 (Rs. 23 for every 2N) kgs. or part there- of in excess of 15,0W kgs. in veight laden). 80 00 exceeding 3,000 kgs. in weight laden. .. (iii) For each trailer exceeding 3,om kgs. but not exceeding 4,000 kgs. in weight laden. (iv) For each trailer exceeding 4,000 kgs. but not exceeding 5,500 kgs. in weight laden. (v) For each trailer exceeding 5,500 kgs. but not exceeding 9,000 kgs. in weight laden. (vi) For each trailer exceding 9,C(k) kgs. bul nc,t exceeding 12,000 kgs. in weight laden. (vii) For eachtrailer exceeding 12,000 k gs, but not exceeding 13,000 kgs. in weight laden • (viii) For each trailer exceeding 13 000 kgs. but not exceeding 15,000 kgs. in weiglG laden. 110 160 210 320 480 570 790 00 362 Motor • Vehicles Taxation Classes of vehicles. (1) [1974 : T.N. Act 13 Qurterly tax. (2) RS, P. (ix) For each trailer exceeding 15,000 kgs. in weight laden. 790 00 (Rs. 25 for every 250 kgs. or part there- of in excess of 15,000 kgs. in weight laden)

4. Motor Vehicles plying for hire and used for the trans- port of passengers and in respect of which permits have been issued under the Motor Vehicles Act, 1939 I, Vehicles permitted to carry in all—
(a) Not more than three persons including he driver. (b) More than three persons but not more than five persons (other than the driver)

11. Vehicles permitted to ply solely as contract carriages (not being stage carriages plying as contract carriage s) and to carry more than five persons (other than the driver)—For every person (other than the driver) which the vehicle is permitted to carry in case the contract carriage is classed as a 'tourist vehicle ' . 40 00 90 00 140 c0 i These items and entries were substituted for the following items (i) and (ii) and the entries relating thereto by section 2 (1) of the Tamil Nadu Motor Vehicles Taxation (Amendment) Act, 1978 (Tamil Nadu Act 26 of 1978), which was deemed to have come into force on the 1st April 1978 " (i) For every person (other than the driver) which the vehicle is permitted to carry in case the contract carriage is classed as a "tourist vehicle" (ii) For every person (other than the driver) which the vehicle is permitted to carry in the case of other contract carriages 90 160 (Prior to this amendment the rate of tax was increased from Rs. 90 to Rs. 100 and Rs. 160 to Rs. 200 respectively in G.O.Ms, No. 2889, Home dated the 31st December 1974). 1974 : TON, Aet 131 Motor Vehic les Taxation Classes of vehicles. (1) 363 Quarterly tax. (2) RS. p, 280 001 (ii) For every person (other than the driver) which the vehicle is permitted to carry in the case of other contract carriages III. Vehicles permitted to ply as stage carriages and to carry more than six persons (other than the driver and the conductor)— (a) Plying exclusi vely within the Madras Metro- politan Area— For every passenger (other than the driver and the conductor) whichthe vehicle is permitted to carry. Plying exclusively within the limits of the city of Madurai or within the limits of one or more contiguous municipalities or on other town service routes— For every passenger (other than the driver and the conductor) which the vehicle is permitted to carry. (c) Plying in routes or areas other than those falling under items (a) and (b)— (i) For every passenger (other than the driver and the conductor) which the vehicle is permitted to carry, if the service is classed as "Express Service" 50 115

2[200 00] 00] 1 This item and entries were substituted for the following item and entries relating thereto by section 2 (2) (a) of the Tamil Nadu Motor Vehicles Taxation (Amendment) Act, 1978 (Tamil Nadu Act 26 of 1978), which was deemed to have come into force on the 1st April 1978 . "(b) Plying exclusively within the limits of the city of Madurai or within the limits of one or more contiguous municipalities or on other town service routes— For every passenger (other than the driver and the conductor) which the vehicle is permitted to carry * This rate of tax was increased from Rs. 160 to Rs. 200 in G.O. Ms. No. 2889 Home, dated the 31st December 1974, 364 Motor Vehicles Taxation Classes of vehicles. (1) [1974 : T.N. Act 13 Quarterly tax. For every passenger (other than the driver and the conductor) which the vehicle is permitted to carry in the case of services other than Express Services The tax payable in respect of a reserve stage carriage or a spare bus—shall be three-fourths of the maximum rates payable per passenger for any of the regular stage carriages of the permit holder, provided the permit holder has paid the taxes for the period in respect of all his stage carriages covered by valid permits

5. Motor Vehicles not themselves constructed to carry any load (other than water, fuel, accumulators and other equipment used for the purpose of propulsion, loose tools and loose equipment) used for haulage only—(a) Weighing not more than 2,500 kgs. unladen. (b) Weighing more than 2,500 kgs. unladen

6. Fire Engines, fire tenders and road water sprinklers—(a) Not exceeding 1,000 kgs. in weight laden. (b) Exceeding 1,000 kgs. but not exceeding 1,500 kgs. in weight laden. (c) Exceeding 1,500 kgs. but not exceeding 2,000 kgs. in weight laden. (2) 195 110 160 30 40 50 00 1 This sub-item and entries were substituted for the following sub-item and the entries relating thereto by section 2 (2) (b) of the Tamil Nadu Motor Vehicles Taxation (Amendment) Act, 1978 (Tamil Nadu Act 26 of 1978), which was deemed to have come into force on the 1st April 1978 : "(ii) For every passenger (other than the driver and the conductor) which the vehicle is permitted to carry in the case of services other than Express 140 00" (Prior to this amendment the rate of tax was increased from Rs. 140 to Rs. 180 in G.O.Ms. No. 2889 Home, dated the 31st December 1974.) 1974 : T.N. Act 131 Motor Vehicles Taxation Classes of vehicles. Quarterly tax. (2) (d) Exceeding 2,000 kgs. but not exceeding 3,000 kgs. in weight laden. (e) Exceeding 3,000 kgs. but not exceeding 4,000 kgs. in weight laden. (f) Exceeding 4,000 kgs. but not exceeding 5,500 kgs. in weight laden. (g) Exceeding 5,500 kgs. but not exceeding 7,500 kgs. in weight laden. (h) Exceeding 7,500 kgs. but not exceeding 9,000 kgs. in weight laden. (i) Exceeding 9,000 kgs. in weight laden. (j) Additional tax payable in respect of such vehicles used for drawing trailers including fire engines trailers pumps— (i) For each trailer not exceeding 1,000 kgs. in weight laden. (ii) For each trailer exceeding 1,000 kgs. but not exceeding 2,000 kgs. in weight laden. .. (iii) For each trailer exceeding 2,000 kgs. in weight laden: Provided that two or more vehicles shall not be chargeable under this class in respect of the same trailer

7. Motor vehicles other than those liable to tax under the foregoing provisions of this schedule—(a) not more than 700 kgs. unladen. (b) Weighing more than 700 kgs. but not more than 1,500 kgs. unladen. 60 70 80 100 120 140 20 30 50 40 50 00 00 36 Motor Vehicles Taxation Classes of vehicles. (1) [1974 : Act Quarterly tax. (c) Weighing more than 1,500 kgs. but not more than 2,000 kgs. unladen. (d) Weighing more than 2,000 kgs. but not more than 3,000 kgs. unladen. (e) Weighing more than 3,000 kgs. unladen. (f) Additional tax payable in respect of such vehicles used for drawing trailers— (i) For each trailer not exceeding 1 tonne in weight unladen. (ii) For each trailer exceeding 1 tonne in weight unladen Provided that two or more vehicles shall not be chargeable under this class in respect of the same trailer.] (2) 60 00 70 00 90 00 20 00 980 Vehicles Taxation : TN. AM IS (Amendment) NADU ACT NO. 15 OF 1979.* TAMIL NADU MOTOR VEHICLES TAXATION (AMENDMENT) ACT, 1979. [Received the assent of the President on the 24th March 1979, first published in the Tamil Nadu Government Gazette Extraordinary on the 24th March 1979 (Panguni 10, Kalayukti (2010—nruyalluyar Andu.))] An Act farther to amend the Tamil Nadu Motor Vehicles Taxation Act, 1974. BB it enacted by the Legislature of the State of Tamil Nadu in the Thirtieth Year of the Republic of India as follows Short title 1. (1) This Act may be called the Tamil Nadu Motor and Commen- Vehicles Taxation (Amendment) Act, 1979. cement. (2) *ctions 2 and 3 shall be deemed to have come into force on 1st April 1978. 2-3. [The amendments made by these sections have already been incorporated in the principal Act, namely, the Tamil Nadu Motor Vehicles Taxation Act, 1974 (Tamil Nadu Act 13 of 1974).] 4. Notwithstanding anything contained in the principal Special provi- Act or in this Act, the additional surcharge on tax on Sion in regard to the stage

carriages kept or used by fleet operators, due under collection of additional section IO-B of the principal Act as amended by this Act surcharge on for the year commencing on the 1st April 1978 and ending tax on stage with the 31st March 1979 shall be paid in four equal carriages kept monthly instalments on or before the last day of each of or used by fleet operator, the four months immediately following the date of publication for the year cation of this Act in the Tamil Nadu Government Gazette. commencing on the 1st April 1978 and ending • For Statement of Objects and Reasons, see Tamil Nadu with the 31st Government Gazette Extraordinary, dated the 24th February 1979, March 1979. Part IV—section I, Page 61. 1979 : T.N. Act 151 Motor Vehicles Taxation (Amendment) 981 5. Notwithstanding the retrospective operation of Certain sections 2 and 3 of this Act, no contravention of, or no contravene tions, etc, failure to comply with, any of the provisions of the prin- not to be cipal Act as amended by those sections or any rule made offences. or notification issued thereunder shall render any person guilty of any offence if such contravention or failure— (i) relates either to any provision inserted in the principal Act by any of the said sections, or to any existing provision thereof, as amended by any of the said sections, and (ii) occurred on or after the 1st April 1978 and the date of publication of this Act iA the Tamil Nadu Government Gazette. IS Pat" No. 449] KARTHIGAI TAMIL NADU GOVERNMENT GAZETTE EXTRAORDINA R Y PUBLISHEb BY MADRAS, FRIDAY, NOVEMBER 22, 1985 7, KUROTHANA, THIRUVALLUVAR AANDU—2016 Part IV—Section 2 Tamil Nadu Acts axA O{dinancæ en following Act Of the TamI Nadu Legislature received the President Qn- The, 20th November 1985 and is hereby assent oi published for general information ACT No. 45 OF 1985. An Act ther io amend the Tamil Nadu Motor Vehicles Taxation c t, 1974. BE it enacted by the Legislature of the State of Tamil Nâdu in the Thirty-sixth Year of the Republic of India as follows kShort title and This Act may be called the Tamif Nadu Motor Vehicles Taxation (Amendment) Act, 1985. (2) It shall be deemed to have come into force on the 1st A mendmenz of the Schedule, Tamit N, Act 13 of 1974.— In the Schedule to the Tamil Nadu Motor Vehicles Taxation Act, 1974 (Tamil Nadu of *1974),— (D jn clause 1, for items (a), (b) and (c) and the entries relating It.here to, the following items and entries shall be substituted, narnelv . — 20.00 Bi-cycles below 31/2 horse-power if not used for drawing a trailer or side-car. (A Group) goy j} Ijged kor drawing a trailor or side-car and bi-cycles of and above 3% horse-power whether used for drawing a trailor or side-Car or not. (c) Tri-cycles. 25.00. '(2) in clause 3, 'In paragraph I, for items (a), (b) and (c) and hthe:s entries 'relating thereto, the following items pef.9Übstituted, namely and entries shall (a) Vehicles not exceeding 3,000 kgs. weight laden. (b) Vehicles exceeding 3,000 kgs. but not exceeding 5,500 kgs. in weight laden. (c) (i) Vehicles exceeding 5,500 kgs. but not exceeding 7,500 kgs. in weight laden. (ii) Vehicles exceeding kgs. but not exceeding kgs. in weight laden. (3) in clause 4, for item (ii) and the (a) in paragraph 11, entries relating thereto, the following item and entries shall be substituted, namely : (il:) or every person (other than the driver) which the vehicle is pen-nitted to carry in the case of other contract carriages. (D) in paragraph 111,— (i) for item (b) •and the entries relating thereto, the follovring item and entries shall be substituted. namely : " (b) Plying pxclusively. within the limits of the City of Madurai or within the limits of one or more con- tiguous municipalities or on other town service For every passenger (other than the driver and the. which the •vehicle is' permitted. tova.rry:•• 350.00 650.00 770.00 850-00 820.00. , 180.00. " GOV M su b-i lcm (ii) and. the relating thel eto, ent ries following sub-item and entries shait be substituted, namely (ii) For every passeriger (other than the driver and the conductor) which the vehicle is permitted to carrv in services other lthe case of Express Services. 225.00. ' in clause 7, for items (a), (b), (c), (d) and (e) and the thereto. the following iterns and entries shall be relating namely : • Weighing not more unladen. (h) Weighing more not more than 1.500 kgs than kgs (d) Nv eighing nun-e than than 700 700 u n t.aden. 1,500 kgs. unladen. kgs. nqnt more than 3,000 kgs. unladen. than kgs. (e) \Veighing more kgs. but but un- 1 if wh ich priv ale •sport (i) vehicle permil is not requi red under the Motor Vehicles Act. private transport requited under the vehicle permit is Motor Vehicles Act. an v educational (a) where owned by institution. (D' in other ca.sExs. (By order or the Ciovecnoc) S. VADIVELU, 70.00 75.00 100.00 105.00 110.00 110.00 150.00.". Cornmissioær and Secretary Government, Law Department. AND AND DIRECTOR TAMIL NADU GOVERNMENT GAZETTE EXTRAORDINARY The Act of the Tamil N•'.dl.'. Lezislatute received 333 the 1986 and is hereby of the President on the 12th August pblished for general information:— ACT No. 55 OF 1986. Act further to amend the Tamil Nadu Motor Vehicles Taxation Act, 1974. BE it e.nacted by the Legislature of the State of Tamil Nadu in the hirty-seventh Year of the Republic of India as follows 1. Short title and This Act may be called zhe Tamil Nadu Motor Vehicles

Taxation (Amendment) Act, 1986. . (2) It shall come into force on such date as the State Govern- ment may, by notification, appoint

2. Amendment of section 8, Tamil Nadu Act* 13 of 1974.—To Elion 8 of the Tamil Nadu Motor Vehicles Taxation Act, 1974 namil Nadu Act 13 of 1974) (hereinafter referred to as the principal Act), the following proviso shall he added, namely:— ' Provided that in the case of transport vehicles in respect of whicll temporary permits are granted under the Motor Vehicles Act (other than stage carriages in respect- of which temporary -pere--* nits are granted for any period exceeding forty-five days) the tax due under this Act shall be paid on the date of commencement of the quarter.

3. Amendment of section 13, Tamil Nadu Act 13 of 1974.—In section 13 of the principal Act,— (i) in sub-section after the words ' shall be payable ', lhe words._" on an application made within such period as 'nay be prescribed and • ',shall be inserted ; shall be refunded ", (ii) in subsection (2), for he words shall, on an application made within such period, the words refunded " shall be substituted. If (A Group) IVO (461)-8 be E34 NADU GOVERNMENT GAZETTE EXTRAORDINARY

5. Insertion of new section 15-A in Tamil Nadu Act 13 of 1974.—After section 15 of the principal Act, the following section shan be inserted, namely u ISA. Recovery of tax which escaped payment.—Where iny reason, the whole or any portion of the tax which would have been in of any motor vehicle under' this Act for any period has not bCen paid, the licensing officer may, at any time, within a period of five years from the expiry of the period to which the tax relates, and after issuing a notice to the registered owner or. the person having possession or control of the motor vehicle and making such inquiry as he may consider necessary, direct such owna other person to pay the whole or any portion of such tax, bas not been paid : Provided that. in computing the period of fivö years for the pose of this section, the period or periods, if any, during which tb colection of such tax has been stayed by an order of any court sha' be excluded.»

6. Inseriiori of new Section 18-A in Tamil Nadu act 13 1974.—After section 18 of the principal Act, the following section Ee inserted, namely "IS-A. Seizuie detention of motor vehicles pehdng p auäiiaï of proof of payment of tax.—Any officer of the Tran l>parmént not below thé rank of a Motor Vehicles Inspectm. • Grade 11, or anj ()lke officer in uniform not below thé rank a Sub-Inspector ma , if he has reason to believe that any motor vehié is used or kept for use in- the State without paying the tax due fesoect of that vehicle under this Act, seize and detain that veh& and make arrangements for the temporary safe custody of that vehi pending production of proof of payment of the tax due in réspct lbat vehicle under this Act.", 7. Amendment of section 20, Tamit Na.du "Acl 13 bf 1974.—Tâ section 20 of the principal Act, the following shall bé added at end, namely "A Edtification with respcct tc matters specified in clause mav bé issued so as to •have retrospective effect from a date earlier than the 1st Aoril 1974.". 8, Insertion of new sections 20-B and 20-C - in- Tamil N Acat 13 of 1974.—After sec4ion 20-A of the piincipal Act, following sections shall be inserted, namely t— '620-B. Appeal—Aiy person who is aggrieved by an Of the licensing omcer made under this Act may appeal to aet ICh TAMIL NADU GOVERNMENT GAZETTE EXTRAORDINARY 335 authority within such time and in such manner as may be pres- cribed. 20-C Revision.—(l) The State Transport Commissioner may either on his own motion or on an application made by any aggrieved person, call for and examine the record of any authority subordiüate to him in respect of any proceeding under this Act not being a proceeding in respect of which an appeal is provided for by this Act, for the purpose of satisfying hiniself as to the regularity of such proceeding or the correctness, legality or propriety of any decision or order passed thereon ; and if, in any case it appears to the State Transport Commissioner that any such proceeding, decision or order should be modified, annulled, reversed or remitted for re- consideration, he may pass orders accordingly : Provided that the State Transport Commissioner shall not pass any order prejudicial to any parly unless he has been given a reason- able opportunity of being heard. (2) An application under sub-section (A) shall be made in such rnanner, as may be prescribed, within thirty days from the date of receipt of the order to which the application relates to. ' 9. Amendment of section 24, Tamil -Nadu Act 13 of 1974.—In sub-section (2) of section 24 the principal Act,— (i) after clause (c), the following clause shall be inserted, namely :--- (cc) the period within which an application for refund shall be made under subsection (l) or sub-section (2) of section 13 and ehe manner in which and the conditions subject to which such refund shall be made under sub-section (2) of the said section 13 ; "; (ii) after claUse (e), the following clauses shall be added, gamely . ' (j) the authority to which, the time within which and the manner in which an appeal may be made under

section 20-B ; (g) the manner in which an application for revision may be made under sub-section (1) of section 20-C". (By order of the Governor). S. VADIVELU, Commissioner and Secretary to Government, Law Department, TRE 1) tnectroz OF STATIONERY AND PRINTING MADRAS, ON OF THE GOVERNMENT OF NADU The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 13th June 1987 and is hereby published for general information:— ACT No. 25 OF 1987. An Act further to amend the Tamil Nadu Motor Vehicles Taxation Act, 1974. BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Thirty-eighth Year of the Republic of India as follows:— 1. Short title and This Act may be called the Tamil Nadu Motor Vehicles Taxation (Second Amendment) Act, 1987. (2) It shall be deemed to have come into force on the, 1987

2. Amendment of the Schedule, Tamil Nadu Act 13 of 1974.— In the Schedule to the Tamil Nadu Motor Vehicles Taxation Act, 1974 (Tamil Nadu Act 13 of 1974),— (a) in paragraph I, for items (a) to (h) and the entries relating thereto, the following items and entries shall be substituted, namely:— "(a) Vehicles not exceeding 3,000 Kgs. in weight laden (b) Vehicles exceeding 3,000 Kgs. but not exceeding 5,500 Kgs. in weight laden (c) (i) Vehicles exceeding 5,500 Kgs. but not exceeding 7,500 Kgs. in weight laden (ii) Vehicles exceeding 7,500 Kgs. but not exceeding 9,000 Kgs. in weight laden (d) Vehicles exceeding 9,000 Kgs. but not exceeding 12,000 Kgs. in weight laden, ' 450.00 700.00 1,020.00 1,400.00 126 TAMN; NADU GOVERNMENT 'GAZETTE EXTRAORDINARY (e) Vehicles exceeding 12,000 Kgs. but not exceeding 13,000 Kgs. in weight laden (f) Vehicles exceeding Kgs. but not exceeding 15,000 Kgs. in weight laden (g) Vehicles exceeding Kgs. in weight laden 1,400.00 1,600.00 (Plus Rs. 50 for every 250 Kgs. or part thereof in excess of 1,600 Kgs.) (h) Trailers used for carrying goods for hire or reward other than those falling under classes 6 and (i) For each not exceeding 3,000 Kgs. in weight laden (ii) For each trailer exceeding 3,000 Kgs. but not exceeding 5,500 Kgs. in weight laden (iii) For each trailer exceeding 5,500 Kgs. but not exceeding 9,000 Kgs. in weight laden (iv) For each trailer exceeding Kgs. but not exceeding 12,000 Kgs. in weight laden (v) For each trailer exceeding Kgs. but not exceeding 13,000 Kgs. in weight laden (vi) For each trailer exceeding 13,000 Kgs. but not exceeding 15,000 Kgs. in weight laden in weight laden 340.00 400.00 700.30 810.90 220.00 TAMIL GOVERNMENT GAZETTE (vii) For each trailer 15,009 Kgs. in weight laden. 1,220.00 (Plus Rs. 50 for every 250 Kgs. or part thereof in excess of 15,000 Kgs. in weight laden) . " ; (b) in paragraph 11, for items (a) to (i) and the entries relating thereto, the following items and entries shall be substituted, namely:— "(a) Vehicles not exceeding 2,000 Kgs. (c) (d) (e) (f) in weight laden Vehicles exceeding Kgs. but not exceeding 3,960. in weight laden Vehicles exceeding 3,000 Kgs. but not exceeding in weight laden Vehicles exceeding 4,000 Kgs. but not exceeding 4,000 Kgs. in weight laden Vehicles exceeding, 5,500 Kgs. but not exceeding 9,000 Kgs. in weight laden Vehicles exceeding Kgs. but not exceeding 12,000 Kgs. in weight laden (g) Vehicles exceeding 12,000 Kgs. but not exceeding 13,060 Kgs. in weight laden (h) Vehicles exceeding 13,000 but not exceeding 15,000 Kgs. weight laden in 110.00 350.00 500.00 730.00 1,080.00 1,250.00 (J) Vehicle, (2) in Class 4,— Rs. (Plus Rs. 50 for every 250 Kgs. or part thereof in excess of 15,000 in weight laden). ' (a) in paragraph I, for item. (d) and the entries relating thereto; the following item and entries shall be substituted, (d) More than six persons but not more than seven persons including the driver in respect of which motor cab permit has been issued (b) in paragraph, III, for items, (b) and (c) and relating thereto, the following items and entries shall be substituted:— "(b) Plying exclusively within the limits of the city of Madurai, on the limits of one or more contiguous municipalities or on other tour service route— For every passenger (other than the driver, conductor and the vehicle is permitted to carry (c) Plying in route or otherwise other than those falling under items (i) For every passenger (other than the driver and the conductor) which vehicle is to carry if the service is classed as 'Express Service' (ii) For every passenger (other than the driver and the conductor) which the vehicle is to carry in the case of services other than Express Service (By order of the Governor.) S. VADIVELU, 250.00"; the entries substituted, 900.00 220.00 245.00". An BE Nad secti (Ta the of of p: Commissioner. and Secretary to Government, Law Department, GOVERNMENT OF (Revised) No. (Price: TAMIL NADU GOVERNMENT GAZETTE EXTRAORDINARY PUBLISHED BY AUTHORITY MADRAS, TUESDAY, AUGUST 4, 1987 No. 485) AADI PRABHAVA, THIRUVALLUVAR AANDU—2088 Part IV—Section 2 Tamil Nadu Acts and Ordinances, The following Act of the Tamil Nadu Legislative Assembly received the assent of the President on the 31st July 1987 and is hereby published for general information :— ACT No. 36 OF 1987. Act further to amend Tamil Nadu Motor Vehicles Taxation Act,

1974 BE it enacted by the Legislative Assembly of the State of Tamil Republic of India as Nadu in the Thirty-eighth Year of the follows : 1. Short title and commencement.---(1) This Act may be called the Tamil Nadu Motor Vehicles Taxation (Amendment) Act, 1987. (2) It shall come into force on such date as the State Government may, by notification, appoint

2. Insertion of new section 8-A in Tamil Nadu Act 13 Of 1974.— After section 8 of the Tamil Nadu Motor Vehicles Taxation Act, 1974 (Tamil Nadu Act 13 of 1974) (hereinafter referred to as the principal Act), the following section shall be inserted, namely : 8-A. Application for fitness certificate not to be entertained— Notwithstanding anything contained in section 8 or in the Motor Vehicles Act, no application for the grant or renewal of fitness (A TV-2 Fx. (485) r 207 GOVERNMENT ORDER effective from transport vehicle under... the said Motor Act shall, be unless the tax due under this Act of such vehicle has been paid

3. Amendment .of section 13, Tamil Nadu Act •13 Df 1974.—In seatid the:principal Act; after" sub-
sectidn (2), the followinge st6-sætton shall be added, . namely ' (3) Where any penalty is paid or
collected— (a) by mistake, or (.•b)• in,excess (cay •penalt% is •due; the penalty so paid orecollected shall
be such person, in such manner and such "conditions: as -may b? pres- cribed. (By order of S.
VADIVELU, -Secretary To. Government, LawtDepartment..• . •STATTONŪr an BEHA No at a 989 e
ONE OPĀTAM{L NADOĀ TAMIL NADU GOVERNMENT EXTRAORDINARY GAZETTE3é 3571
Nadu MADRAS, MONDAY, JUNE 19, 1989 AANI S, SUKLA, THIRUVALLUVAR AANDU—2020
Part IV—Section 2 Tamil Nada Aou auCORDiuamZ The following Act of the Tamil Nadu Législative
Asembly received the assent of the Governor on th'e• 6th June' 1989 and is hereby pub&d general
information ACT No. 25 OF

1989. Ani4ct further to amend the Tamil Nadu -Motor Vehicles Taxation Act, 1974.BB it enacted by the Legislative Assembly of the State of Tamil Nadu in the Fortieth Year of the Republic of India as follows 1. (1) This Act may be called the Tamil Nadu Motor Vehicles •Taxation (Amendment) Act, 1989. (2) It shall be deemed to have come intQ force on the 1st April 1989

2. In the Tamil Nadu Motor Vehicles Taxation Act, 1914 (hereinafter to as the principal Act), in section 2, after clause (3), the following clause shall be inserted, namely " (3-A) " life time tax " means the tax leviable in one lump sum in advance for the life time of a motor vehicle ; 3. In section 3 of the principal Act,— (1) in sub-section (1), for the expression " in the Schedule " the expression " in the First Schedule or, as the case may be, in the Second Schedule " shall be substituted ; (2) in sub-section (2),— (a) for the expression " in the Schedule ", the expression " in the Schedules " shall be substituted ; (b) for the proviso, the following proviso shall be substituted, namely • — " Provided that such increase, by notification, under sub-section shall not, in the aggregate, exceed fifty per cent of the rate specified in the First Schedule or, as the case may be, in the Second Schedule on the date of the commencement of the Tamil Nadu Motor Vehicles Taxation (Amendment) Act, Short title and: commencement Amendment: of section 2, Amendment of section 3. 1989. " ; (A Group) Ex. [63 J TAMIL NADU GOVERNMENT GAZETTE EXTRAORDINARY !]) for clause (b), the following shall be substituted, namely :— " (b) also be punishable with fine which may extend to fifty rupees, and the amount of the tax due by him in respect of such vehicle together with penalty referred to in clause (a) shall also be recovered as if such tax and penalty were a fine."

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

9. In the principal Act, for the Schedule, the following Schedules shall be substituted, namely :—FIRST SCHEDULE. (See sections 3 and 6)

Classes of vehicles: (1)

1. Goods vehicles—Goods vehicles plying for hire or reward and used for the transport of goods— (a) Vehicles not exceeding 3,000 kgs. in weight laden (b) Vehicle} exceeding 3,000 kgs. but not exceeding 5,500 kgs. in weight laden (c) (i) Vehicles exceeding 5,500 kgs. but not exceeding 7,500 kgs. in weight-laden (ii) Vehicles exceeding 7,500 kgs. but not exceeding. 9,000 kgs. in weight laden (d) Vehicles exceeding 9,000 kgs. but not exceeding 12,000 kgs. in weight laden (e) Vehicles exceeding 12,000 kgs. but not exceeding 13,000 kgs. in 'weight laden (f) Vehicles exceeding 13,000 kgs. but not exceeding 5,000

kgs. in weight laden (g) Vehicles exceeding 1 e weight laden (h) Trailers used for carrying goods (or hire or reward other than those falling under classes 4, 7, 8 and (i) For each trailer not exceeding 3,000 kgs. in weight laden, . <ii) For each trailer exceeding 3,000 kgs. but not exceeding 5,500 kgs. In weight laden Quarterly tax. (2) RS. P. 450.00 1,020.00 1,100.00 1,300.00 1,400.00 1,600.00 1,600.00 (Plus Rs. 50 for every 250 kgs. or part thereof in excess of 15,000 kgs. in weight laden.)

NADU GOVERNMENT GAZETTE EXTRAORDINARY Classes of Vehicles. Quarterly tax. (1) (iii)' For each trailer exceeding 5,500 kgs. •but not. exceeding 9,000 kgs. in weight laden (iv?) For each trailer. exceeding 9,000 kgs. 12,000 kgs. in weight laden (v) For each trailer exceeding 12,000 kgs. kgs. tin weight laden but not exceeding but not exceeding (VI) Foreach i.enilor•exceeding 13,000 kgs. but not exceeding. (2) 700.00 810.00 1,010.00 1,220.0 1,220.0 15,000 kgs. in weight laden. (Vif) Foreach trailer exceeding L5,000kgs. in weight laden •not plying for hire or rewerd but used for the 'of,goode not excedin# kgs. in weight laden (Plus Rs. 50 for every 250 kgs. or part thereof excess of 15,000 kgs. in weight expeding 2,000 fgs. but 'noi \$éeeding 3,000 »'ia.ht'ladeni kgs.-but 4,000 kgs. kgs. in 4,000 'kgs •t got sweigbi laden. exceeding exceq. 5,500kgsebÜtnoeexceding 9,000 kgs. in• gs. b Ft-n glhi, Yim xceeding zing 15,000 kgs. imvQigh• sai eGiA9tiplyngfÖrhire otÆpwaid b#eused for the transporti falling ünAef.asie and 9— &htdrler nÅt .exceedjQi2so adeb}.. öbea&ttaailer exceeding *but not eiceedinÉ wight laden.- D*ec\$ztrailer exceeding \$.>ut not "'ceeing if weight ladem För kgs. but not efceeding in weight laden. laden). 110.06 210.00 350.06 500.00 730."0€ " (Plus: for gvéryz25&æt t kg. or&pärt.' thereofi excess iiJ 210.00 TAMIL NADU GOVERNMENT GAZETTE EXTRAORDINARY Classes of vehicles. Qual tellty tax. (v) For each trailer exceeding 5,'.0) kgs. but not exce 9,000 kgs. in weight laden. (vi) For each trailer exceeding 9,000 kgs. but not exceeding 12.000 kgs.ån weight. laden. (vii) For each trailer exceeding 12,000 kgs. but not exceeding 13,000 kgs. in weight laden. (viii) For each 'railea• exceed.ns AC.CCO kas. but not exceeding 15,000 kgs. in weight laden (ix) For each trailer exceeding 15,000 kgs. iii weight laden (2) 320.00 480.00. 570.00 790.00 790.00 (Plus'R's. 25 for every 250 kgs. or part there:. Of in excess of 15,000 kgö. in yeight laden e)

2. I. of Motor vehicles plying for hire and used for the transport paßßengerß and in respect of which permits have been issued under the Motor Vchicles Act — VchicJeg permitted to carry in all— (a) Not more than three persong including the driver (b) More than thrce persons but not- more than four persons including the driver. (c) More than four persons but not more than six persons iu- cluding the driver—. (i) in respect of which tourist motor cab fermit has been issued (ii) in other cases. (d) More than six persons but not more thah thirteen including the driver in respect of which tourist motor cab permit has been issued.

11. •vehicles permitted to ply solely as contract carriages (not being stage carriages plying as contract carriages) and to carrymore than five persons (other than the driver)— (i) For every person (other than the driver) which the vehicle is permitted to carry in case the contract carriage is classed as a "tourist vehicle". (ii) For every person (otherthan the:driverhwhich the vehicle is permitted to carry in the case of.other contract carriages;

Ill. Vehicles permitted •to ply as stage carriages and to carry more than six persons (other than the driver and the conductor)— (a) Plyng -exclusively within the Madras Metropolitan Area— For every passenger (other than the driver and the conductor) which the vehicle is permitted to carry. (b) Plyng excluquely within the limits of the city of Madurai or within the limits of one or more contiguous municipalities or on other town service routes— For every passncgr (other than the driver and tne conductor) which the vehicle is permitted to carry. 40.00 60'.oo 2120.00 90.00 1,0.004 50.00 2m.oo •GOVERNMEÉEÛSAZETTE EXTRAORDINARY Clãsses Quarterly:iå.k.h. of a.reae falling under items and thé• conductqr) if the servyce glassed ihe• conduc- is carry in the case rofl ' Por a Shalli be three. rates pay, for carriages e4pegmit-hdllder bas iaïd 959' \$or:tftietpériog carriages not themselves éonStriéted to •carry any load fuel, accümlatÖrS "and other equipmen t used Sfoö.thé purpose ot propulsion, lpose :töppls 'and loose. eq u.ipment haulage only)— ktjögingping'got more than 2,500.tkgs.uqladen more thm 2,500 kgs. inlåden engines, fifte tenders and road water sprinklers— ,QOO kgs. in. weight.laden ' in weight laden. Exceeding .1 ,ODO kgs.but not ex.ceädi:g kgs. but not kgs in weight laden i it.TV\$@uneed(åg2.OOOkÉS.but not exceédfpq3,000 laden 3,000 kgs: butgot éxéégdihg 4,000kgs, ia W3ight laden 4,000kgs. but not:éxeeedmng 5,500kgs, in weight laden' 5,500 kgs. blit not exceeding 7,500 kgs weight •laden 7,500 kgs. but not kgs. in •w 3ig.ht (i)/Exbee4ing 9,000 kgs. in weight laden Additional-tax pl} Qble in respect:of such vehicles used for drawing trailers including fire engines ttailers pumps. (i) For each tra.Über not excæding kgs. in weight laden CD For ezâtrailzc cŮ3Aiag b Jt aot kgs. in ia.dav (CEI) For eachtrailer exceeding 2 DOO kgs., ia weight laden 220•oo 24500 110.00 160.00 30.00 40.00 50.00

60.00 80.00 103.00 120.00 140.00 20.00 50.00 Provided that two or more not exceeding 600 kgs. in weight unladen— (a) Bi-cycles not exceeding 50 cc with or without drawing a trailer or side-car (b) Bi-cycles exceeding 50 cc but not exceeding 300 cc with or without drawing a trailer or side-car (c) Bi-cycles exceeding 300 cc with or without drawing a trailer or side-car and Gi-cycles Invalid carriages Motor vehicles other than those liable to tax under the foregoing provisions of this Schedule— Indian made vehicles owned (a) (b) (c) Weighing not more than 700 kgs. unladen Weighing more than 700 kgs. but not more than 1,500 kgs. unladen Weighing more than 1,500 kgs. but not more than 2,000 kgs. unladen (d) Weighing more than 2,000 kgs. but not more than 3,000 kgs. unladen (e) Weighing more than 3,000 kgs. unladen in respect of which private transport vehicle permit is not required under the Motor Vehicles Act Imported Vehicles. (1) RS. P. 900.00 1,050.00 1,200.00 1,350.00 1,500.00 • .Oir*k. Companies registered under the Companies Act, 1956 (2) RS. P. 600.00 700.00 800.00 900.00 1,000.00 8. Motor vehicles other than those liable to tax under the foregoing provisions of this Schedule weighing more than 300 kgs. unladen in respect of which private transport vehicle permit is required under the Motor Vehicles Act-2 (a) where owned by any educational institution (b) in other cases Others.. (3) 300.00 350.00 450.00 Qöte/& no.w AMILI NADU GOVERNMENT GAZETTE EXTRAORDINARY Classes of vehicles. (1) Quarterly tax

9. Additional tax payable in respect of vehicles referred to classes 7 and 8 used for drawing trailers (i) • For each trailer not exceeding 1 tonne in weight unladen (ii) *For each trailer exceeding 1 tonne in weight unladen Provided that two or more vehicles shall not be chargeable, under 7, Class 8 or class 9 in respect of the same trailer, SECOND SCHEDULE. [See section 4(I-A).] (2) Rs. P. 20.00 30.00 Whether or not drawing a trailer or side car. Motor cycles Motor cycles Motor cycles exceeding' not exceeding exceeding 300 cc and 50 cc but 50 cc. not exceeding tri-cycles. 300 cc. Item number,. (1) (A) At the time of registration of new vehicles (B). If the vehicle is already registered and its age from the month of, . registration is— Not more than 1 year 1. 2. -More than year. but not more than 2 years 3. than-2 years. but not more. More than 3 years More than 3 years but not more than 4 years More than 4 years but not more 5 years More than 5 years but not more 6. than. 6 years More than 6 years but not more 7, years years but not more : 2. More than- 8 years but not more 9 years More than 9 years but not more 10 years 10 years (2) RS. P. 500.00 500.00 500.00 500.00 500.00 450.00 400.00 350.00 325.00 300.00 275.00 250.00 (3) RS. P. 750.00 750.00 750.00 700.00 650.00 600.00 550.00 500.00 475.00 450.00 425.00 400.00 (4) RS. P. 1,000.00 1,000.00 950.00 900.00 850.00 800.00 750.00 700.00 600.00 550.00 500.00. (By order of the Governor.) P. *JEYASINGH PETER, • :\$Suietary to Government; - Lgw Department. eofER{MBN2 OP RAMIL TAMIL NADU GOVERNMENT GAZETTE EXTRAORDINARY The following Act of the Tamil Nadu Legislative Assembly the assent of the Governor on the 8th February 1991 and is hereby published for general information ACT No. 5 OF 1991. An Act further to amend the Tamil Nadu Motor Vehicles Taxation Act, 1974. BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Forty-first Year of the Republic of India as follows :— 1. (1) This Act may be called the Tamil Nadu Motor Vehicles Taxation (Amendment) Act, 1991. 13 and .ncem chedu Short. title and commencement Nadu 4. Nadu inance 8 1990. (2) It shall be deemed to have come into force on the 1st day of April 1990

2. In the First Schedule to the Tamil Nadu Motor Vehicles Taxation Act, Amendment of 1974 (hereinafter referred to as the principal Act), in class 2, in paragraph 111, for the sub-paragraph beginning with the words " The tax payable " and ending with the words " covered by valid permits ", the following sub-paragraph shall be substituted, namely ' The tax payable in respect of a reserve stage carriage or a spare bus shall be the rate payable per passenger for any regular stage carriage of the permit holder. 3. (1) The Tamil Nadu Motor Vehicles Taxation (Second Amendment) Repeal and Ordinance, 1990 is hereby repealed. (2) Notwithstanding such repeal, anything done or any action taken under the principal Act, as amended by the said Ordinance, shall be deemed to have been done or taken under the principal Act; as amended by this Act.. (By order of the Governor.) P. JEYASINGH PETER, Secretary to government., Law Department. (A Group) IV-2 Ex. (80) or TAMIL NADU (Registered No. (Price ; 30 Page No. 498). OF TAMIL NADU but, not exceed- GOVERNMENT GAZETTE EXTRAORDINARY

PUBLISHED AUTHORITY MADRAS, TUESDAY, OCTOBER 22, 1991 AIPiAS1 5, PIRAJORPATHI, THIRUVALLUVAR AANDU—2022. Pare TV—Sectfion 2 Tamil Acro (Drdöoge.co. The •following Act o*fi Tamili Nadu Legisla}tive A.sseml received the of tho on the '22nd October 1591 and is hereby published fer genera•l information :— N'. 33 or/ 19M. an the rødu 'Vdhie•tes• racati.n Å•öt; BE ib enuted br €he Legislativg Ax%.mbly of the State of Tamil Nadu in the Forty-second Year of the Republic of India as follows :— 1. (1) •This Act may be called the '-Pamil Nadu Motor Vehicles Taxatiotr Short title (Second Amendment) Act, 1991. commencement. (2) It shall be deemed to have come into force on the 1st day of October 1991. il Nadu Act 13 of 1974. '2. In the •Tamil Nadu Motor Vehicles Taxation Act, referred. to as the principal Act), in t:he J.*'irst Schedule,— (.1) in class I, (i) 'for it;ennsl (a) to (g) and the entries relating ing items and entries: shall. bc substituted, namely :— kgs. in " (c) Goods carnages not exceeding 3,000 hdtM 1974 (hereinafter Amendment of First %edule, t3•xerettf}, the fol weight 520 oo exceed- (b) Goods carriages exceeding 3,000 kgs. 6,500 kgs. inl weight laden (c) Goods cãrriages exceeding 5,500 kgs. ing• 9,000 kgs. in weight laden Group) IVO Ex. but not 845 1,290 00 104 TAMIL NADU GOVERNMENT GAZETTE EXTRAORDINARY (e) Goods carriages exceeding 9,000 kgq. but not mg 12,000 kgs. in weight laden Goods carriages exceeding 12,000 kgs. but not ing 13,000 kgs. in weight laden exceed- 1,690 00 exceed- 1,840 oo thereto, Goods carriages exceeding 13,000 kgs. in weight laden. 2,090 00 (plus Rs. 50 per every 250 kgs. or part thereof in , excæs of 13,000 kg. in weight '(ii) item (h) mball be relettered as item (g) ; (2) in class 4— (o) in paragraph I, for iterng (c) and (d) and the entries relatin« the following items and entries shall be substituted, namely (c) More than four persons but not more than six persona including the driver'....- (i) in respect of which •tourbt,. motor cab permit has been issued (ii) in other caws (d) More thaål six persons but not more than. thirteen persons Including the driver in respect of which tourist motor cab or tourist maxi-cab permit has bean 150 190 issued, for every person other than the *driver 125 (b) in paragraph III, for items (b) and (c) and the entries relating thereto, the following items .and, entries shall be substituted, namely :— "(b) Plying. exclusively within the limits of the City of Madurai or . the -City of Coimhtorp or within•the limits .of one or more contiguous municipalities or on other town service routes— For every pasenger (other than the driver and the conductor) which the vehicle is permitted to carry (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 conduc- tor) which the vehicle is permitted to carry if the service is classed as " ExpressS Service ' (ii) For every passenger (other than the drrver and the conduc- tor) which the vehicle is peémittid 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 the maximum rate payable per passenger for any regular stage carriage of the permit holder. " ; (3) for class 5, the following class shall bé substituted, namely: — " 5. Motor cycles (including tricycles, scooters and cycles with attachment for propelling the same by mechanical power) not exceeding 600 Kgs. in weigh* unladen— (a) Bicycles exceeding 50 cc but not exceeding 170 cc with or wi.thout a trailer or side-ear (b) Bicycles exceeding 170 cc but net exceeding 300 cc with or without a trailer or side-car (c) Bicycles exceeding 300 cc with or without a trailer or side-ear 260 300 325 00 150 oo 200 oo 300 00"; and tri-cycles TAMIL NADU GOVERNMENT GAZETTE EXTRAORDINARY (4) in class' 7, for items (b) to (e) and the entries relating thereto, the following items and entries shall be substituted , namely :— 105 "(b) Weighing more than 700 Kgs. but not more than 1,500 Kgs. unladen. (c) Weighing more than 1,500 Kgs. but not more than 2,000 Kgs. unladen. (d) Weighing more than 2,000 Kgs. but not more than 3,000 Kgs. unladen. (e) Weighing more th'an 3,000 unladen in respect of which private transport vehicle permit is not required under the Motor Vehicles Act. 1,500 1,800 1,950 2,250 1,200 1,300 1,500 600 oo 650 oo 750 00."

3. For the Second Schedule to the principal Act, be substituted, namely " SECOND SCHEDULE.[See section 4 (I-A)] the following Schedule shall Substitution ot Second Sædũ not drawing a frailer or Item Number. (I) (A) At the time of registration of new vehicles. (B) If.the vehicle is already registered and Whether or Motor cycles exceeding 50 cc but not exceeding 170 cc. (2) 1,460 1,400 1,340 1,200 1,040 960 860 760 side- car. Motor cycles exceeding 170 cc but not exceeding 300 cc. 1. 2. 3. 4. 5. 6. 7. 8. 9. 11. its age from the month of registration is— Not more than 1 year „ More than 1 year but not more than 2 years. More than 2 years but not more than 3 years. More than 3 years buti ot more than 4 years. More than 4 years but not more than 5 years. More than 5 years but not more than 6 years. More than 6 years but not more than 7 years. More than 7 years but not more than 8 years. More than 8 years but not more than Moi

x: •Ithan 9 years but not mole than (3) RS. 1,950 ,790 1,700 1,600 1,500 1080 1,020 880 700 Motor cycles exceeding 300 cc and tricycles. (4) RS. 2,920 2,800 2,680 2,550 2,400 2,250 2,090 1,910 1,530 More than 10 Years 660 540 (By order of the Governor) P.. JEYASINGH PETER, Secretary to Government; Law Department. , THE DIRECTOR OF STATIONERY AND PRINTING MADRAS. TAMIL NADU GOVERNMENT EXTRAORDINARY The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 12th June, 1992 and is hereby published for general information :--- ACT No. 34 OF 1992. An Act further to amend the Tamil Nadu Motor Vehicles Taxation Act, 1974. BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Forty-third year of the Republic of India as follows 1. (1) This Act may be called the Tamil Nadu Motor Vehicles Taxation (Amendment) Act, 1992. (2) It shall be deemed to have come into force on the 1st day of April 1992., 2. 'In the Tamil Nadu Motor Vehicles Taxation Act, 1974 (hereinafter referred to as the principal Act), in the First Schedule,— (1) for class 5, the following class shall be substituted, namely 125 Short title and commencement, read with the Amendment of the First Schedule. " 5. Motor cycles (including tricycles, scooters and cycles with attachment propelling the same by mechanical power) not exceeding 600 kgs. in weight unladen,— (a) Bicycles exceeding 50 cc but not exceeding 75 cc with or without a trailer or side-car (b) Bicycles exceeding 75 cc but not exceeding 170 cc with or without a trailer or side-car (c) Bicycles exceeding 170 cc with or without a trailer or side-car and tricycles 125.00 180.00 210.00." (2) in class 7, for item (a) and the entries relating thereto, the following entries shall be substituted, namely ' (u) Weighing not more than 100 Kgs. unladen 1,200 800 400.00" Second Schedule to the principal Act, the following Schedule shall be substituted, namely :— not drawing a trailer or Item number. (1) "SECOND SCHEDULE. [See section, 4 (I-A)] Whether or Motor cycles exceeding 50 cc but not exceeding (2) Rs. 300-Gr. cycles Motor cycles exceeding 170 cc and 75 cc but not exceeding (A) At the time registration of new vehicles (B) If vehicle is already registered and its age from the month of 2, 3, 4, 5, 6, 1, 8, Not more than 1 year More than 1 year but not more than 2 years More than 2 years but not more than 3 years More than 3 years but not more than 4 years. More than 4 years but not more than 5 years More than 5 years but not more than 6 years More than 6 years but not more than 7 years MOTO tax rates but not more than 8 years 1,220 ,060 940 810 720 640 550 170 cc. (3) 1 ,440 1 ,350 920 790 630 (4) Rs. 1,580 1,380 1,460 9. More than 8 years but not more than 9 years f). more than 9 years but not more than 10 years (By order of the Governor.) Governor, Government, Law TAMIL NADU GOVERNMENT GAZETTE EXTRAORDINARY The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 12th June 1992 and is hereby published for general information :— ACT No. 35 OF 1992. An Act further to amend the Tamil Nadu Motor Vehicles Taxation Act, 1974. BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Forty-third Year of the Republic of India as follows 1. This Act may be called the Tamil Nadu Motor Vehicles Taxation Short title. 127 (Second Amendment) Act, 1992

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

3. To section 8-A of the principal Act, the following proviso shall be added, namely Provided that nothing contained in this section shall apply to a new transport vehicle produced for registration." (By order of the Governor) MD. ISMAIL, Secretary to Government, Law Department OF STATIONERY AND PRINTING, TAMIL NADU GOVERNMENT GAZETTE EXTRAORDINARY The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 7th May 1993 and is hereby published for general information ACT No. 15 OF 1993. Act further to amend the Tamil Nadu Motor Vehicles Taxation Act, 1974. BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Forty-fourth Year of the Republic of India as follows : — 39 1. (1) This Act may be called the Tamil Nadu Motor Vehicles Taxation Short title and (Amendment) Act, 1993. 2. It shall come into force at once. 3. In section 8-A of the Tamil Nadu Motor Vehicles Taxation Act, 1974, in sub-section (1),— section 8-A. (i) after the words "From time to time levy", the words "whether prospectively or retrospectively," shall be added (2) after the proviso, the following proviso shall be added, namely , "Provided further that a notification under this sub-section may be issued so as to have retrospective effect from a date not earlier than the 1st April 1992". (By order of the Governor.) M. MUNIRAMAN, Secretary to

Government, Law Department. GOVERNMENT GAZET E EXTRAORDINARY Act*Of *the Nadu Legislative Assembly. received the the -Governor on the 7th 2M'ay 1993 ar d is hereby published for 'information AOT No. 16 OF 1993.. An Act further to amend the Tamil Nadu Motor Vehicles Taxation Act, 1974, ted by t e *gislative Assembly of the State of Tamil Nadu in the Forty-fourth Act called the Tamil Nadu Motor Vehicles Taxation (Second. Second title 1993. sand .com• *commencement, (2) It shall come into force at once

2. In the Tamil Nadu Taxation Act, 1974, in the First Schedule, Amendment Tamil for class 7, the following class shall be substituted, namely Act 13 of 1974. of First Schedule "7. Motor vehicles other than those liable to tax under the foregoing provisions of this Schedule,— (a) Weighing not more than 700 kgs. unladen. (b) Weighing more than 700 kgs. but not more than 1,560 kgs. unladen. (c) Weighing more than 1,560 kgs. but not more than 2,000 kgs. unladen. (d) Weighing more than 2,000 kgs. but not more than 3,000 kgs. unladen. (e) Weighing more than 3,000 kgs. unladen in respect of which private transport vehicle permit is not required under the Motor Vehicles Act, 1988. Imported vehicles. (1) RS. p. ,200.00 L,500.00 I ,800.00 I ,950.00 2,250.00 Indian-made vehicles Individual. RS. P. 400.00 500.00 600.00 650.00 750.00 •ezed by (2) Others. RS. P. 800.00 1 ,000.00 I ,300.00 I ,500.00 means a person» Explanation.—For the purpose of this class, the word "Individual" known by his proper name: (By order of the Governor.) M. MUNIRAMAN, Secretary to Government, Law . PRINTED AND PUBLISHED BY THE DIRECTOR OF STATIONERY AND PRINTING, MADURAI ON BEHALF OF THE GOVERNMENT OF TAMIL NADU

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 1st December 1993 and is hereby published for general information ACT No. 33 OF 1993. AN ACT FURTHER TO AMEND THE TAMIL NADU MOTOR VEHICLES TAXATION ACT, 1974. BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Forty-fourth Year of the Republic of India as follows 1. (1) This Act may be called the Tamil Nadu Motor Vehicles Taxation (Third Amendment) Act, 1993. (2) It shall come into force at once

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

3. In section 21 of the principal Act, the Explanation shall be numbered as Explanation 11 to that section, and before Explanation 11 as so numbered, the following Explanation shall be inserted, namely :— Explanation I. —For the purpose of this section, the expression "purpose of agriculture " includes the transportation, for personal use, of the agricultural produce to, and from, the farm, the threshing field, the rice mill or the storage house and to the market for selling and the expressions 'agriculture ' and " agricultural produce " shall have the meanings respectively assigned to them in clauses (2) and (3) of section 2 of the Tamil Nadu Agricultural Produce Marketing (Regulation) Act, 1987 (Tamil Nadu Act 27 of 1989). (By order of the Governor) M. MUNIRAMAN, Secretary to Government, Law Department. PRINTED AND PUBLISHED BY THE DIRECTOR OF STATIONERY AND PRINTING, MADURAI ON BEHALF OF THE GOVERNMENT OF TAMIL NADU (Group) Ex. TAMIL NADU GOVERNMENT GAZETTE EXTRAORDINARY Tamil Nadu of 1974', The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 3rd March 1994 and is hereby published for general information ACT No. 10 OF 1994. An Act further to amend the Tamil Nadu Motor Vehicles Taxation Act

1974. BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Forty- fourth Year of the Republic of India as follows :—1. This Act may be called the Tamil Nadu Motor Vehicles Taxation (Amendment) Act, 1994

2. After section 8-A of the Tamil Nadu Motor Vehicles Taxation Act, 1974, the following section shall be inserted, namely :—"8-B. Application for duplicate certificate of registration not to be entertained.— Notwithstanding anything contained in section 8 or in the Motor Vehicles Act, no application for the issue of a duplicate certificate of registration in respect of a motor vehicle (other than a

transport vehicle) under the Motor Vehicles Act shall be entertained unless the tax, as on the date of such application, due under this Act in respect of that vehicle has been paid and the proof for such payment of the tax is produced : Provided that in cases where an application for the issue of duplicate certificate of registration is made without the proof for having paid the tax due under this Act in respect of the vehicle for the whole i. period commencing from the date of registration of the vehicle and ending with the date of such application or for any part of the said period, such application may be considered by the registering authority subject to the provisions of section 15-A and on payment of the tax due under this Act in respect of the vehicle for the period for which the proof for payment of such tax has not been produced together with the penalty referred to in section 15." (By order of the Governor) M. MUNIRIAMAN, Secretary to Government, Law Department. 29 Short title. Insertion of new section 8.B TAMIL NADU GOVERNMENT GAZETTE EXTRAORDINARY Tamil Nadu Act of 1974. The following Act of the Tamil Nadu Legislative Assembly the assent of the Governor on the 28th June 1994 and is hereby published for general information ACT No. 36 OF 1994. An Act further to amend the Tamil Nadu Motor Vehicles Taxation Act, 1974. BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Forty-fifth Year of the Republic of India as follows :— (1) This Act may be called the Tamil Nadu Motor Vehicles Taxation (Second 1. Amendment) Act, 1994. (2) It shall be deemed to have come into force on the 1st day of April 1994

2. In the First Schedule to the Tamil Nadu Motor Vehicles Taxation Act, 1974,— (1) in class 1, for items (a) to (f) and the entries relating thereto, the following 295: Short title and commencement. Amendment of First Schedule. items and entries shall be substituted, namely "(a) Goods carriages not exceeding 3,000 Kgs. in weight laden (b) Goods carriages exceeding 3,000 Kgs. but not exceeding 5,500 Kgs. in weight laden (c) Goods carriages exceeding 5,500 Kgs. but not exceeding 9,000 Kgs. in weight laden (d) Goods carriages exceeding 9,000 Kgs. but not exceeding 12,000 Kgs. in weight laden (e) Goods carriages exceeding 12,000 Kgs. but not exceeding 13,000 Kgs. in weight laden} (f) Goods carriages exceeding 13,000 Kgs. but not exceeding 15,000 Kgs. in weight (f) Goods carriages exceeding 15,000 Kgs. in weight laden (2) in class 2,— 545.00 885.00 1,355.00 1,930.00 {2,300.00 2,300.00 (Plus Re. 50 per every 250 Kgs. and part thereof in excess of 15,000 Kgs. in weight laden)" ; (a) in paragraph r, for items (c) and (d) and the entries relating thereto, the following items and entries shall be substituted, namely :— "(c) More than four persons but not more than six persons including the driver— (i) in respect of which tourist motor cab permit has been issued (ii) in other cases (ordinary motor cab-Metered taxi) (d) more than six persons but not more than thirteen persons including the driver in respect of which tourist motor cab v, zour;st maxi-cab permit has been issued, for every *rson other than the driver (A Group) IV-2 {200.00 (b) for tle folhw;lg pangraph shall " 11. Vehicles permitted to ply as contract carriages and to carry more than five persons (other than the driver)— For every person (other than the driver) which the 'vehicle is permitted to carry whether the contract carriage is classed as " Tourist Vehicle " or not (c) for paragraph III, the following paragraph shall be substituted, namely " III. Vehicles permitted to ply as stage carriages and to carry more than six persons (other than the driver and the conductor)— (a) Plying exclusively within the Madras Metropolitan Area— For every passenger Other than the driver and the conductor) which the vehicle is permitted to carry (b)IPlying exclusively within the limits of the City of Madurai or the City of Coimbatore or within the limits of one or more contiguous municipalities or on other town service routes— For every passenger (other than the driver and the conductor) which the vehicle is permitted to carry (c) Plying in routes or areas other than those falling under items (a) and (i) For every passenger (other than the driver and the conductor) which the vehicle is permitted to carry, if the service classed as " Express Service " (ii) For every passenger (other than the driver and the conductor) which the vehicle is permitted to carry in the case of services other than " Express Service " (Mofussil Service) The Tax payable in respect of a reserve stage carriage or spare bus shall be the maximum rate payable per passenger for regular stage carriage of the permit holder.' i , (3) after class 6, the following classes shall be inserted, namely " 6-A. Motor Vehicles weighing more than 3,000 Kgs. unladen and owned by educational institutions in respect of which private transport vehicle permit is not required under the Motor Vehicles Act. 6-B. Vehicles or trailers fitted with equipments like rigs or generators or compressors irrespective of the laden weight. 1.000 00*" 60.00 P75.00 {360.00 360.00 12.00.00 5 TAMIL NADU GOVERNMENT GAZETTE EXTRAORDINARY (4) for class 7, the following class shall be substituted, namely 7. Motor vehicles other than those liable to tax under the foregoing provisions

of this Schedule,— (a) Weighing not more than 700 kgs. unladen Imported Vehicles. (1) RS. P. 1,500.00 Indian-made vehicles owned (2) Individual. Others. (b) Weighing more than 700 kgs. but not more than 1,500 kgs. unladen (c) Weighing more than 1,500 kgs. but not more than 2,250.00 than 2,000 kgs. unladen (d) Weighing more than 2,000 kgs. but not more than 3,000 kgs. unladen 2,400.00 (e) Weighing more than 3,000 kgs. unladen in respect of which private transport vehicle permit is not required under the Motor Vehicles Act, 1930. (a) RS. P. 500.00 650.00 750.00 900.00 (b) 1,000.00 1,300.00 1,500.00 1,600.00 1,800.00 means a Explanation.—For the purpose of this class, the word " Individual " person known by his proper name : " (5) in class 8, in the entries Item (a), in column (2), for the figures "110.00", " 500.00" shall be substituted. (By order of the Governor) M. MUNIRAMAN* Secretary to Government, Law Department. Law Department. 1 Tamil Nadu Act 13 of 1974 TAMIL NADU GOVERNMENT GAZETTE EXTRAORDINARY Part 13 of 1974. The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 28th November 1994 and is hereby published for general information :— ACT No. 54 OF 1994 An Act further to amend the Tamil Nadu Motor Vehicles Taxation Act, 1974. BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Forty-fifth Year of the Republic of India as follows:— 1. (1) This Act may be called the Tamil Nadu Motor Vehicles Taxation (Third Amendment) Act, 1994. (2) It shall be deemed to have come into force on the 1st day of October 1991. 2. In section 13 of the Tamil Nadu Motor Vehicles Taxation Act, 1974, after sub-section (3), the following sub-section shall be added, namely:— '(4) The amount payable in respect of a motor vehicle under this section in this behalf, shall be adjusted towards the amount of tax payable for such vehicle, under this Act for any subsequent period." (By order of the Governor) M. MUNIRAMAN, Secretary to Government, Law Department. 1 Tamil Nadu Act 13 of 1974 TAMIL NADU GOVERNMENT GAZETTE EXTRAORDINARY Part 13 of 1974. The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 11th September 1996 and is hereby published for general information Act No. 36 OF 1996, An Act further to amend the Tamil Motor Vehicles Taxation Act, 1974, BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Forty-sixth Year of the Republic of India as follows:— 1. (1) This Act may be called the Tamil Motor Vehicles Taxation (Amendment) Act, 1996; (2) It shall be deemed to have come into force on the 1st day of July 1996 and Clause (2) of section 2 shall be deemed to have come into force on the 1st day of April 1996

2. In the First Schedule to the Tamil Nadu Motor Vehicles Taxation Act, 1974,—(1) in class 2, for paragraph -11, the following paragraph shall be substituted, namely 11. Vehicles permitted to ply solely as contract carriage and to carry more than five persons (other than the driver)—. For every person (other than the driver) which the vehicle is permitted to carry whether the contract carriage is classed as " Tourist Vehicle " or not 1,500.00; (2) in class 7, in column (1) under the heading " Imported Vehicles 167 Shon title and Amendment of First Schedule (a) against item "(a) Weighing not more than 700 kgs. unladen", for the 1,500.00 " the figures " 1,800.00 " shall be substituted ; figures " (b) against item "(b) Weighing more than 700 kgs. but not more than 1,500 kgs. unladen", for the figures " 1,950.00", the figures " 2,350.00 (c) against item "(c) Weighing more than 1,500 kgs. but not more than 2,000 kgs. unladen " , for the figures "2,250.00" the figures "2,700.00" shall be substituted ; (d) against item "(d) Weighing more than 2,000 kgs. but not more than 3,000 kgs. unladen", for the figures "2,400.00", the figures "2,900.00" shall be substituted ; (e) against item "(e) Weighing more than 3,000 kgs. unladen in respect of which private transport vehicle permit is not required under the Motor Vehicles Act", for the figures "2,700.00", the figures "3,300.00" shall be substituted. (By order of the Governor) A. K. RANAN, Secretary to Government, Law Department, PRINTED AND PUBLISHED BY THE COMMISSIONER OF PRINTING AND PRINTING, 'HALF OF THE GOVERNMENT OF TAMIL NADU, NADU GOVERNMENT GAZETTE EXTRAORDINARY The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 9th May 1997 and is hereby published for general information :— ACT No. 31 OF 1997. An Act Further to Amend the Tamil Nadu Motor Vehicles Taxation Act 1974, BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Forty-eighth Year of the Republic of India as follows 1 . This Act may be called the Tamil Nadu Motor Vehicles Taxation (Amendment) Act, 1997

2. In the First Schedule to the Tamil Nadu Motor Vehicles Taxation Act, 1974, in class 2. in paragraph-111, for the expression "Tax payable in respect of a reserve stage carriage or a spare bus shall be the maximum rate payable per passenger for any regular stage carriage of the permit holder", the following

'Wing shall be substituted, namely : "(1) During the period commencing on the 1st day of April 1974 and ending with the 31 st day of March 1990, the tax payable in respect of a reserve carriage Short Ndes. Hedub. or a spare bus shall be three-fourths of the maximum rate payable per passenger for any regular State carriage of the permit holder. . the period cc mmencing on the 1st day of April 1990 and ending with the 9th day bf January 1992, the tax payable in respect of a reserve stage carriage or a spare bus shall be maximum rate payable per passenger for any regular stage carriage of the permit holder. (3) During the period commencing on the 10th day of January 1992 and ending with the 31 st day of Ma tell 1994, the tax payable in respect of a reserve stage carriage or a spare bus shall be three-fourths of the maximum rate payable per passenger for any regular stage carriage of the permit holder. (4) With effect on and from the 1st day of April 1994, the tax payable in. respect of a reserve stage carri Ige or a spare bus shall be the maximum rate payable per passenger for any regular stage carriage of the permit holder.". (By order of the Governor.) A. K. RAJAN, S'ecretary to Government. .Dqrma:t TAMIL NADU GOVERNMENT GAZETTE EXTRAORDINARY The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 9th May 1997 and is hereby published for general infor- mation ACT No. 32 OF 1997. An Act further to amend the Tamil Nadu Motor Vehicles Taxation Act, 1974, r E it enacted by the Legislative Assembly of•thc State of Tamil Nadu in the Ferty eighth Yelr of the Republic cf india as follows (1) This Act may be called the. Tamil Nadu Mctor Vehicles Taxalion (Second Amendment) Act, 1997. (2) ! t shall be deemed to have come into forco with effect on and from 1st April 1997, 2. In the Tamil Nadu Motor Vehicles Taxation Act, 1974 (hereinafter referred Tamil Nadu Act to as the principal Act), in section 4, after sub-section (I-A), the following sub- 13 of 1974. section shall bc inserted, narnely:— "(I-B) Notwithstanding anything contained in sub-section (I), in the casc ot motor vehicles specified in class 5-A of the First Schedule, in respect of which per- mits are granted under the Motor Venicies Act, 1988 (Central Act 59 of 1988) for a perrod of Ave years, the tax shall be paid at the rates specified in the First Schedule, lor five years at a time, at the time of issue' of such permits . Provided that in respect of the motor vehicles specified in class SA "hich are already covered by permits, the tax shall be 'paid annually till the renewal of such permits.". 3, In the First Schedule to the principal Act,— (1) in class 2. ir.l paragraph I, items (b) and (c) and the engries relating thereto shall be omitted: (2) for class 5, the following classes shall be substituted, namely . "5, Motor Cycles (including tri-cycles, scooters and cycles, with attachment for propelling the same by mechanical power) not exceeding 600 kgs. unladen.— (a) Bicycles exeeding 50 cc but not exceeding 75 cc with or trailer or side-car.. . (b) Bicycles exceeding 75 cc but not exceeding 170 cc with or trailer or side-car.. (c) Bicycles exceeding 170 cc with or without a tr iler or tti-cycles.... 5-A. Motor Vehicles plying for hire and used for the transport of in weight without a without a side-car and passengers 97 Short title and commencement Amendment of section 4. Amendment ot First Schedule. Annual tax Rs. 135.00 200.00 240.w 280.00 1,000.00 (A Group) and in respect of which permits have been issued under the Motor Vehicles Act, 1988 (Central Act 59 of 1988), to carry in all— (a) More than three persons but not more than four persons including the driver. (b) More than four persons but not more than six persons iricluding the driver— (i) in respect of which tourist motor cab permit has been issued. (ii) in other cases (ordinary motor cab-Metered taxi) (3) for class 7, the following, class shall be substituted, namely . "7, Motor vehicles other than those liable to tax under the foregoing provisions of this Schedule. I V-2 Ex, 98 TAMIL NADU GOVERNMENT GAZETTE EXrRAORDINARY Imported vehicles. (1) Rs. P. 1,800.00 2,350.00 2,700.00 2,900.00 3,300.00 Indian— made vehicles (2) (a) Weighing not more than 700 kgs. unladen (b) Weighing more than 700 kgs. but not more than kg.. unladen (c) Weighing more than 1,500 kgs. but not more than 2,000 kgs. unladen (d) Weighing more than 2,000 kgs. but not more than 3,000 kgs. unladen (e) Weighing more than 3,000 kgs. unladen in respect of Which private transport vehicle permit is not required under the Motor Vehicles Act Individual. (a) 600.00 800.00, 1,000.001 Others. (b) 1,200.00 1,600.00 2,000.00 2 200.00 2,500. Explanation.—For the purpose of•this class, the word "individual" means a peron, known by his proper name," 4. For the Second Schedule to the principal Act. the following Schedule shall Substftution be substituted, namely Item number. Second Sc " SECOND SCHEDULE [See_section 4 (I-A).l Whether or not drawing a trailer or (A) At the time of registration of new vehicles (B) If the vehicle is already registered and its age from the 2. 3. 4. 6.1 7. 8. 9. 411. month of registration is— Not more than 1 year More than 1 year but not more than 2 years More than 2 years but not more than 3 years More than 3 years but not more than 4 years More than 4 years but not more than 5 years More than 5 years but not more

than 6 years More than 6 years but not more than 7 years More than 7 years but not more than 8 years
 More than 8 years but not more than 9 years More than 9 years but not more than 10 years More than 10
 years Motor cycles exceeding 50 cc but not exceeding 75 cc (2) Rs. 1,260 1,210 .080 ,010 940 860 780
 690 590 490 Motor cycles Motor cycl exceeding 75. c.c. exceeding I but not exceeding and Tri (3) 1,870
 1,790 1,700 I ,600 J .500 I .390 ,280 1,020 880 720 (By order of the Governor) A.K. RAJAN, Secretary to
 Government, Law Department. PRINTED AND PUBLISHED BY THE DIRECTOR OF STATIONERY
 AND •PRINTING, CHENN,U ON BEHALF OF GOVERNMENT OF TAMIL NADU TAMIL NADU
 GOVERNMENT{GAZETTE EXTRAORDINARY The following Act of the Tamil Nadu Legislative
 Assembly received the assent of the Governor on the 24th June 1998 and is hereby for general information
 : ACT No. 27 OF 1998. AN ACT FURTHER TO AMEND THE TAMIL NADU OTOR VEHICLES
 TAXATION ACT, 1974. BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the
 Forty- ninth year of the Republic of India as follows ;— 67 1. (1) This Act may be called the Tamil Nadu
 Motor Vehicles Taxation (Amend- Short title amil Nadu cf 1974. ment) Act, 1998. 4 shall be deemed to
 have come into force on the 1st day of (2) Section April 1998 and sections 2, 3 and 5 shall come into force
 with effect from 1st July 1998

2. In section 3 of the Tamil Nadu Motor Vehicles Taxation Act, 1974 (here- inafter referred to as the principal Act),—(1) in sub-section (1), for the expression "in the First Schedule or, as the case may be, in the Second Schedule", the expression "in the First Schedule or in the Second Schedule or in the Third Schedule, as the case may be" shall be substituted. (2) in the proviso to sub-section (2), for the expression "in the First Schedule or, as the case may be, in the Second Schedule on the date of the commencement of the Tamil Nadu Motor Vehicles Taxation (Amendment) Act, 1989", the expres- Sion "in the First Schedule or in the Second Schedule or in the' Third Schedule, as the case mav be" shall be substituted. and comm- encement. Amendment of section 3. 3, In section 4 of the principal Act,— mdment of on 4, (1) in sub-section (I-A), for clauses (a) and (b), the following clauses shall be substituted, namely :— "(a) in respect of the motor vehicles specified in item (A) of the Second • ?..Schedule and in Part-i of the Third Schedule, at the time of its registration, a life :time tax shall be paid at the rates specified in item (A) of the Second Schedule or in Part-I of the Third Schedule, as the case may be, on a licence to be taken out for the life time of such vehicles; (b) in respect of motor vehicles specified in item (B) of the Second Schedule and in Part-II of the Third Schedule, the tax shall be paid either annually at the rates specified in the First Schedule or for the life time of such vehicles at the rates épecified in item (B) of the Second Schedule or in Part-II of the Third Schedule, ihS the case may be, on a licence to be taken out for such vehicles for that year or for the life time, as the case may be; and". (2) in sub-section (4), after the expression "Second Schedule", the expres: Sion "or in the Third Schedule" shall be inserted. of 4. In the First Schedule to the principal Act, in class 2, in paragraph 11, in 'hedule. cöolumn (2), for the figures "1,500.00", the figures "2,000.00" shall be substituted

5. After the Second Schedule to the principal Act, the following Schedule Shall be added, namely 68
TAMIL NADU GOVERNMENT GAZETTE EXTRAORDINARY THIRD SCHEDULE [See
section 4 (I-A).) PART-I. At the time of registration of new Motor vehicles. If the value of the vehicle is
 not more than Rs. 5 lakhs. If the value of tho vehicle is more than Rs. 5 lakhs but not mor-' than Rs. 10
 hkhs. Item. (1) weighing not more than 700 kgs. unladen b) weighing more than 700 kgs. but not more
 than 1,500 kgs. un- laden o) weighing more than 1,500 kgs. but not moro than kgs. unladen d) weighing
 more than kgs. but not more than 3,000 kgs. unladen e) weighing more than 3,000 kgs. unladen in respect
 of which private transport vehicles permit is not required under Motor Vehieles Act. If the value of the
 vehicle is more than Rs. 10 lakhs. Individual. Others. Individual. (2) Rs. 10,950 13,690 15,060 17,110
 Others. (3) 16,420 21,900 27;380 30,120 34220 PART-n. Individua]. (4) Rs, 12,320 16.430 20,540 22,590
 25,670 Others. (5) Rs. 24,640 32,860 41,080 45,180 51,340 (6) Rs. 16,420 21,900 27,380 30,120 34,220
 (7) Rs. 32,80 43,0 54,70 60,240 OLD VEHICLES. If the vehiolo already registered and its age from the
 month ot Registration is not more than .i' yoaars. Individual. Others. If the vehicle is already registered and
 its age from tho month of Registration is more than 5 years. (a) Weighing not more than 700 kgs. un)adeø
 'b) Weighing moro than 700 kgs. but not [nore than 1,500 kgs. unladen (e) Weighing more than 1,500 kgs.
 but not moro than 2,000 kgs. unladen (d) Weighing more than 2,000 kgs. but not laore than 3,000 kgs.
 unladen (e) Weighing more than 3,000 kgs. unladen iD respect ot whicb privato transport vehicles permit
 is not required under Motor Vehicles Act. (1) Rs. 6,160 8.210 10,270 11,300 12,830 (2) Rs. 12,320 16,420

20,540 25,660 Individual. (3) Rs. 4,110 5,480 6,850 7,530 8,560 (4) Rs. 8,220 10,137 13,715 17,115

Explanagion.—For the purpose of this Schedule, the word 'individual' means a person known by his proper name. By order of the Governor) A. K. RAJAN, Secretary to Government, Law Department. TAMIL NADU GOVERNMENT GAZETTE EXTRAORDINARY The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 17th June 1999 and is hereby published for general information ACT No. 23 OF 1999, act further to amend the Tamil Nadu Motor Vehicles Taxation Act, 1974. BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Fiftieth Year of the Republic of India as follows: 1. (1) This Act may be called the Tamil Nadu Motor Vehicles Taxation (Amendment) Act, 1999. (2) It shall be deemed to have come into force on the 1st day of April 1999, Short title and commencement- 2. In section 4 of the Tamil Nadu Motor Vehicles Taxation Act, 1974 (herein- Amendment c Tamil Nadu Act after referred. to as the principal Act), after sub-section (I-B), the following sub- section 4. B of 1974. section shall be inserted, namely " (1-0 Notwithstanding anything contained in sub-section (I), in the case of motor vehicles specified in class I c f the First Schedule in respect of which permits are granted under the Motor Vehicles Act, 1988 (Central Act 59 of 1988) for a period of five years, the tax under this Act may be paid by the registered owner or by any person having possession or control of the motor vehicle, at his option, at the rates specified in the" First Schedule for live years at a time, at the time of issue of such permit. ' 3. In the First Schedule to the principal Act,— (I) in class 2, in paragraph 1, in the entries in item (d), in column (2), for the 175.00 " shall be substituted ; figures " 150.00 ", the figures ' 2) in class 8, in the entries in item (b), in column (2), for the figures" 50.00 " the figures " 75.00 " shall be substituted. (By Order of the Governor.) X. PARTHASARATHY, Secretary to Government Law Department. (A Group) Ex. '491) Amendment First Schedule 4 Tamil Act Nadu 13 of TAMIL NADU GOVERNMENT GAZETTE EXTRAORDINARY The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 31st May 2000 and is hereby published for general information:— ACT No. 10 OF 2000. An Act Further to Amend the Tamil Nadu Motor Vehicles Taxation Act, 1974. BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Fifty-first Year of the Republic of India as follows: 1. (1) 'This Act may be called the Tamil Nadu Motor Vehicles Taxation (Amendment) Act, Short title and commencement- 2000. ment. (2) It shall come into force on such date as the State Government may, by notification, appoint

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

3. The following provisos shall be added to section 18-A of the principal Act, namely: A amendment of section "Provided that if the proof of payment of the tax due in respect of the motor vehicle seized and detained under this section is not produced within ninety days from the date of seizure and detention of the motor vehicle, any officer of the Transport Department authorised by the Government in this behalf shall sell the motor vehicle in auction in such manner as may be prescribed and apply the sale proceeds towards recovery of the tax, penalty or costs incurred, if any, in the sale of such motor vehicle. The remainder shall be refunded to the registered owner or the person having possession or control of the motor vehicle at the time of seizure: Provided further that, if at any time before the auction of the motor vehicle, the tax, penalty or costs incurred, if any, in arranging the auction of the motor vehicle, is paid, then, the authorised officer may, after satisfying that all the dues as aforesaid have been fully paid, cancel the auction and return the motor vehicle to the registered owner or the person having possession or control of the vehicle at the time of seizure.' . (By order of the Governor) K. PARTHASARATHY, Secretary to Government, Law Department. Tamil Nadu Act 13 of TAMIL NADU GOVERNMENT GAZETTE EXTRAORDINARY The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 18th April 2002 and is hereby published for general information:— ACT No. 6 OF 2002. An Act further to amend the Tamil Nadu Motor Vehicles Taxation Act, 1974. BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Fifty-third Year of the Republic of India as follows:— 1. (1) This Act may be called the Tamil Nadu Motor Vehicles Taxation (Amendment) Act, 2002. (2) It shall be deemed to have come into force on the 22nd February 2002

2. In section 4 of the Tamil Nadu Motor Vehicles Taxation Act, 1974 (hereinafter referred to as the principal Act), in sub-section (I-A),—(1) in clause (a), for the expression "item (A) of the Second Schedule" in two places where it occurs, the expression "item (A) in Part-I of the Second Schedule" shall be substituted; (2) in clause (b), for the expression "item (B) of the Second Schedule" in two places where it occurs, the expression "item (B) in Part-I of the Second Schedule" shall be substituted; (3) after clause (b), the following clause shall be inserted, namely:— "(bb) in respect of motor vehicles specified in Part-II of the Second Schedule, a life time tax shall be paid at the rate specified in Part-II of the Second Schedule;"

3. In the principal Act,—(1) the existing entries in the Second Schedule shall be numbered as "PART-I" of that Schedule; and (2) after Part-I of the Second Schedule as so numbered, the following Part shall be 2 Short title and commence ment. Amendmen of secti01 4. Amendment of Second Schedule. added, namely: Item number. (1) "PART-11. Motor cycle not exceeding 50 c.c. whether or not drawing (A) At the time of registration of new vehicle (B) At the time of assigning new registration mark under section 47 of the Motor Vehicles Act, if the vehicle is registered on or after the date of the commencement of the Tamib Nadu Motor Vehicles Taxation (Amendment) Act, 2002 and if its age fröm the month of such registration is— L 2

3. Not more than 1 year More than 1 year but not more than 2 years More than 2 years but not more than 3 years a trailer or side car.(2) Rs. 1 ,000 945 880 815 4. 5. 6. 7. 8. 9. IO

11. More than 3 years but not more than 4 years More than 4 years but not more than 5 years More than 5 years but not more than 6 years More than 6 years but not more than 7 years More than 7 years but not more than 8 years More than 8 years but not more than 9 years More than 9 years but not more than 10 years . More than 10 years 750 675 595 510 420 325 225 Repeal and saving. 4. (1) The Tamil Nadu Motor Vehicles Taxation (Amendment) Ordinance, 2002 is hereby Tamil Nadu Ordinance repealed. (2) Notwithstanding such repeal, anything done or any action taken under the principal Act, as amended by the said Ordinance, shall be deemed to have been done or taken under the principal Act, as amended by this Act. (By order of the Governor) A. KRISHNANKUTTY NAIR, Secretary to Government, Law Department. of 200 Nadu Act TAMIL NADU GOVERNMENT GAZETTE EXTRAORDINARY • The followingAct of the Tamil•Nadu Legislative Assembly received the.assent of the Governor on the 1 7th May 2003 and is hereby published for general ACT No. 13 OF 2003. An Act further to antend the Tan?il Nadu Motor Vehicles Taxation Act, 1974. BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Fifty-fourth Year of the Republic of India as follows:— (I) This Act may be called the Tamil Nadu Motor Vehicles Taxation ('Amendment) 1. Act, 2003. (2) (a) All sections except clause(l) and, sub-clause (ii) of clause(3), of section 4 shall come into force on such date as the State Governmrnt tnay, by notification. appoint. (b) Clause (I), and sub-clause (ii) ofclause (3), of section 4 skpll be deemed to have come into force on the 1st day of April 20(0)3

2. After section 3 of the Tanil Nadu Motor Vehicles Taxation Act, 1974 (hereinafter referred to as the principal Act), the following section shall be inserted, namely: "3-A.Levy of Green Tax.—(I) There shall be levied and collected an additional tax called "green tax", in addition to the tax levied under section 3, on the motor as specified in the Fourth Schedule for [he purpose of implementation of various measures to control air pollution. (2) The additional tax levied under sub-section (I) shall be paid in such manner as may be prescribed. (3) Subject to the provisions of sub-section (2 the provisions of the Act and the rules made thereunder excluding those relating to refund of tax shall, so far as may be, apply in relation to the levy and collection of the additional tax payable under sub-section (1 as they apply in relation to the levy and collection of motor vehicles tax, under this Act." 3. In section 4 of the principal Act, in sub-section (4), for the exp ession "additional tax either by way of increaseer otherwise", the expression "additional tax other than the tax levied under sub-section (1) of section 3-A, either by way of increase or otherwise" shall 63 Short title and commence. Inserti on o f new scclion Amendment of section 4 Amendment of First Schedule be substituted

4. In the First Schedule to the principal Act,—(1) in class 2. in paragraph I, in item (d). in counlll (2). ror the figures figures "500.00" shall be substituted; (2) class 6-A and the entries relating thereto shall be omitted; (3) in class 8, . the (i) for item (a) and the entries relating thereto. the following item and entries shall be substituted, namely:— "(a) in respect of vehicles owned by educational institutions (educational

institution bus For every person (other than the driver) which the vehicle is 150.00 permitted to carry.' (ii) in item (b). in column (2), for the figures "150.00" shall be substituted. 64 Substitution of Schedule. TAMIL NADU GOVERNMENT GAZETTE EXTRAORDINARY 5. For the "Third Schedule to the principal Act, the following Schedule shall be substituted, namely: At the time of registration. THIRD SCHEDULE. [See Section 4(- PART-I New Motor Vehicles. Rate of Tax 6 per cent of the total cost of the vehicle. PART-II Old Motor Vehicles At the time of assessment), registration mark under section 47 of Act, 1988 if the vehicle is registered on or after the date of the commencement of the Tamil Nadu Motor Vehicles Taxation (Amendment) Act, 2003 and if its age from the month of such registration is: 1. 2. 3. 4. 5. 6. 7. 8. 9. 10. 11. 12. 13. not more than one year More than one year but not more than two years More than two years but not more than three years More than three years but not more than four years More than four years but not more than five years More than five years but not more than six years More than six years but not more than seven years More than seven years but not more than eight years More than eight years but not more than nine years More than nine years but not more than ten years More than ten years but not more than eleven years More than eleven years but not more than twelve years More than twelve years but not more than thirteen years Rate of Tax 5.75 per cent of the cost of vehicle 5.50 per cent of the cost of vehicle 5.25 per cent of the cost of vehicle 5.00 per cent of the cost of vehicle 4.75 per cent of the cost of vehicle 4.50 per cent of the cost of vehicle 4.25 per cent of the cost of vehicle 4.00 per cent of the cost of vehicle 3.75 per cent of the cost of vehicle 3.50 per cent of the cost of vehicle 3.25 per cent of the cost of vehicle .00 per cent of the cost of vehicle 2.75 per cent of the cost of vehicle TAMIL NADU GOVERNMENT GAZETTE EXTRAORDINARY 65 14

15. More than thirteen years but not more than fourteen years More than fourteen years Rate of Tax 2.50 per cent of the cost of vehicle 2.25 per cent of the cost of vehicle Explanation.— For the purpose of this Schedule, 'cost of the vehicle' means the cost of vehicle at the time of purchase, determined in such manner as may be prescribed

6. After the Third Schedule to the principal Act, the following Schedule shall be added, namely:— Insertion of schedule. 1. 2. "FOURTH SCHEDULE (See Section 3-A) Class of Motor Vehicles. Motor Vehicles other than a transport vehicle which has completed 15 years from the date of registration (i) Motor Cycle (ii) Other Motor Vehicles Transport Vehicle which has completed 7 years from the date of its registration. (2) Rs. 500.00 (for Five Years) 1000.00 (for Five Years) 500.00 (Per annum)" (By Order of the Governor) A. KRISHNANKUTY NAIK, Secretary to Government, Law Department. Amendment of the First Schedule. The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 23rd May 2007 and is hereby published for general information:— ACT No. 9 OF 2007. An Act further to amend the Tamil Nadu Motor Vehicles Taxation Act, 1974. BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Fifty-eighth Year of the Republic of India as follows:— (1) This Act may be called the Tamil Nadu Motor Vehicles Taxation (Amendment) Act, 2007. (2) It shall be deemed to have come into force on the 1st day of April 2007

2. In the First Schedule to the Tamil Nadu Motor Vehicles Taxation Act, 1974, in class 8, for item (a) and the entries relating thereto, the following item and entries shall be substituted, namely:— "(a) in respect of vehicles owned by educational institutions (educational institution bus),— (i) to transport students and staff of schools—For every person (other than the driver) which the vehicle is permitted to carry 50.00 (ii) to transport students and staff of colleges—For every person (other than the driver) which the vehicle is permitted to carry. 100.00". (By Order of the Governor) S. DHEENADHAYALAN, Secretary to Government-in-charge, Law Department. 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. 25 OF 2008. An Act further to amend the Tamil Nadu Motor Vehicles Taxation Act, 1974. BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Fifty-ninth Year of the Republic of India as follows:— (1) This Act may be called the Tamil Nadu Motor Vehicles Taxation (Amendment) Act, 2008. (2) It shall come into force on such date as the State Government may, by notification, appoint

2. In section 3 of the Tamil Nadu Motor Vehicles Taxation Act, 1974 (hereinafter referred to as the principal Act),—(i) in sub-section (1), after the expression "or in the Third Schedule", the expression "or

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

3. In section 4 of the principal Act, in sub-section (I.A),— (a) after clause (bb), the following clause shall be inserted, namely:— "(bbb) in respect of goods carriages not exceeding 3000 kgs. in weight laden specified in Part I of the Fifth Schedule, the tax shall be paid for the life time at the rates specified in the said Part I and in respect of goods carriages not exceeding 3000 kgs. in weight laden specified in Part II of the said Schedule, the tax shall be paid either annually at the rate payable or for the life time at the rate specified in the said Part II, as the case may be; (b) in sub-section (4), after the expression "or in the Third Schedule", the expression "or in the Fifth Schedule" shall be inserted

4. In the principal Act, after the Fourth Schedule, the following Schedule shall be added, namely:—
'FIFTH SCHEDULE. [See section 4(1-A)(bbb)] Goods carriages not exceeding 3060 Kgs. in weight laden.
 83 Short title, and commencement. Amendment of section 3. Amendment of section 4. Addition of new Schedule. PART—I. NEW MOTOR VEHICLES. At the time of registration. PART -II. OLD MOTOR VEHICLES. If the vehicle is already registered and from the month of registration is,— 1. Not more than one year

2. More than one year but not more than 2 its age years. Tax 19,200/- Tax 18,000/- 16,800/- TAMIL NADU GOVERNMENT GAZETTE EXTRAORDINARY 3. 4. 5. 6. 7. 8. 9. 10

11. More than More than More than More than More than More than More than 2 years but not more than 3 years. 3 years but not more than 4 years. 4 years but not more than 5 years. 5 years but not more than 6 years. 6 years but not more than 7 years 7 years but not more than 8 years. 8 years but not more than 9 years. 15,600/- 14,400/- 13,200/- 12,000/- 10,800/- 9,600/- 8,400/- 6,000/-". More than 9 years but not more than 10 years More than 10 years (By order of the Governor) S. DHEENADHAYALAN, Secretary to Government, Law Department. Tamil Nadu Act 25 of 2008 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. (2) It shall come into force on such date as the State Government may, by notification, appoint

2. After section 16 of the Tamil Nadu Motor Vehicles Taxation Act, 1974, the following section shall be inserted, namely:—"16-A Special powers of Licensing Officer under Revenue Recovery Act.—The Licensing Officer shall have the powers of a Collector under the Tamil Nadu Revenue Recovery Act, 1864 (Tamil Nadu Act 11 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. 99 Short title and commencement. Insertion of new section 16. A. MENT OF TAMIL NADU 2008 TAMIL NADU [Regd. No. TN/CCN/11712006-08. [Price: Rs. 1.60 Paise. GOVERNMENT GAZETTE EXTRAORDINARY PUBLISHED BY AUTHORITY CHENNAI, TUESDAY, MAY 27, 2008 Vaikasi 14, Thiruvalluvar Aandu—2039 Part IV—Section 2 Tamil Nadu Acts and Ordinances The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 25th May 2008 and is hereby published for general information:— ACT No. 30 OF 2008. An Act further to amend the Tamil Nadu Motor Vehicles Taxation Act, 1974. BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Fifty-ninth Year of the Republic of India as follows:— 1. (1) This Act may be called the Tamil Nadu Motor Vehicles Taxation (Third Amendment) Act, 2008. (2) It shall come into force on the 1st day of June 2008

2. In the Tamil Nadu Motor Vehicles Taxation Act, 1974 (hereinafter referred to as the principal Act), in section 4, in sub-section (I-A),—(1) in clause (a), the expression "item (A) in" occurring in two places shall be omitted; (2) in clause (b), the expressions "item (B) in Part-I of the Second Schedule, and in" and "item (B) in Part-I of the Second Schedule or in" shall be omitted; (3) for clause (bb), the following clause shall be substituted, namely:— "(bb) in respect of motor vehicles specified in Part-II of the Second Schedule, the tax shall be paid either annually at the rates specified in the First Schedule or for the life time

of such vehicles at the rates specified in Part-II of the Second Schedule on a licence to be taken out for such vehicles for that year or for the life time, as the case may be;"

3. For the Second and Third Schedules of the principal Act, the following Schedules shall be substituted.namely: DTP—IV-2 Ex. (161A) Short title and commence- Amendment of , section 4. Substituted in of Sec and Schedules. 76 per cent of the cost of vehicle per cent of the cost of vehicle per cent of the cost of vehicle per cent of the cost of vehicle TAMIL NADU GOVERNMENT GAZETTE EXTRAORDINARY "SECOND SCHEDULE. [See section 4 (I-A)] PART - 1. New motor cycle. At the time of registration. PART - 11. Old motor cycle. At the time of assigning new registration mark under section 47 of the Motor Vehicles Act 1988, or Old motor cycles plying and registered in this State, and if its age from the month of such registration is,— 1. 2. 3. 4. 5. 6. 7. 8. 9. 10. 11

12. Not more than one year More than one year but not more than two years More than two years but not more than three years More than three years but not more than four years More than four years but not more than five years More than five years but not more than six years More than six years but not more than seven years More than seven years but not more than eight years More than eight years but not more than nine years More than nine years but not more than ten years More than ten years but not more than eleven years More than eleven years 7.75 7.50 7.25 7.00 6.75 6.50 6.25 6.00 5.75 5.50 5.25 5.00 Rate of tax. 8 per cent of the total cost of the vehicle. Rate of tax. per cent of the cost of vehicle per cent of the cost of vehicle per cent of the cost of vehicle per cent of the cost of vehicle per cent of the cost of vehicle per cent of the cost of vehicle per cent of the cost of vehicle 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. PRINTED / TAMIL NADU GOVERNMENT GAZETTE EXTRAORDINARY THIRD SCHEDULE. [See section 4 (I-A)] PART - 1. New motor vehicles. Rate of tax. 8 per cent of the total cost At the time of registration. of the vehicle. PART - 11. Old motor vehicles. At the time of assigning new registration mark under section 47 of the Motor Vehicles Act, 1988, or old motor vehicles plying and registered in this State, and if its age from the month of such registration is,— 1. 2. 3. 4. 5. 6. 7. 8. 9. 10. 11

12. Not more than one year More than one year but not more than two years More than two years but not more than three years More than three years but not more than four years More than four years but not more than five years More than five years but not more than six years More than six years but not more than seven years More than seven years but not more than eight years More than eight years but not more than nine years More than nine years but not more than ten years More than ten years but not more than eleven years More than eleven years Rate of tax. 7.75 per cent of the cost of vehicle 7.50 per cent of the cost of vehicle 7.25 per cent of the cost of vehicle 7.00 per cent of the cost of vehicle 6.75 per cent of the cost of vehicle 6.50 per cent of the cost of vehicle 6.25 per cent of the cost of vehicle 6.00 per cent of the cost of vehicle 5.75 per cent of the cost of vehicle 5.50 per cent of the cost of vehicle 5.25 per cent of the cost of vehicle 5.00 per cent of the cost of vehicle. For the purpose of this Schedule, "cost of vehicle" means the cost Explanation. in such manner as may be prescribed". of vehicle at the time of purchase, (By order of the Governor) S. DHEENADHAYALAN, Secretary to Government, Law Department. TED AND PUBLISHED BY THE SPECIAL COMMISSIONER AND COMMISSIONER OF STATIONERY AND PRINTING, CHENNAI ON BEHALF OF THE GOVERNMENT OF TAMIL NADU