

# Tamil Nadu Motor Vehicles Taxation Rules, 1974

TAMILNADU

India

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### Rule TAMIL-NADU-MOTOR-VEHICLES-TAXATION-RULES-1974 of 1974

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Tamil Nadu Motor Vehicles Taxation Rules, 1974 Published vide Notification No. G.O. Ms. No. 816, dated 1st April 1974 - No. Sro A-III (a)/74 G.O. Ms. No. 816. - In exercise of the powers conferred by sections 4, 5, 8, 13, 15 and sub-section (1) of section 24 of the Tamil Nadu Motor Vehicles Taxation Act, 1974 (Tamil Nadu Act 13 of 1974), the Governor of Tamil Nadu hereby makes the following rules:-

#### 1. Short title extent and commencement.

(a) These Rules may be called the Tamil Nadu Motor Vehicles Taxation Rules, 1974. (b) They extend the whole of the State of Tamil Nadu. (c) They shall come into force on the 1st April 1974.

#### 2. Definitions.

- In these rules, unless there is anything repugnant in the subject or context, -(a) "Act" means the Tamil Nadu Motor Vehicles Taxation Act, 1974 (Tamil Nadu Act 13 of 1974). (aa) [ "Cost of Vehicle" means the total price paid at the time of purchase as ascertained from the authorised dealer or manufacturer as the case may be. [Sro A-38(d)/03: G.O. Ms. No. 650, Home (Transp.), dated the 31st July 2003.] and in the case of vehicle imported from outside India, it means the total price as evidenced from the bill of entry for home consumption. ] (b) "Government" means the Government of Tamil Nadu. (c) "Motor Vehicles Act" shall have the same meaning as defined under sub-section (5) of section 2 of the Act. (d) "Passenger" for the purposes of these rules means "passenger" as defined in the Tamil Nadu Motor Vehicles Rules, 1940.

#### 3. [ Motor Vehicles deemed to be kept for use in the State of Tamil Nadu. [Substituted by SRO A-14 of 1994.]

- For the purpose of sub-section (1) of section 3 of the Act, a motor vehicle shall be deemed to be kept for use in the State of Tamil Nadu -(a)In the case of non-transport vehicle and transport vehicle exempted from permit under sub-section (3) of section 66 of the Motor Vehicles Act, so long as the registration of the vehicle remains on the records of any registering authority of this State without having been transferred to the records of the registering authority of any other State under the provisions of sub-section (2) of section 47 or section 49 of the said Act;(b)in the case of non-transport vehicle and transport vehicle exempted from permit under sub-section (3) of section 66 of the Motor Vehicles Act registered in any other State, if it remains in this State for a period exceeding four weeks;(c)in the case of transport vehicle other than those referred to in clauses (a) and (b) above, so long as the vehicle is covered by permit or counter-signature of permit issued by any transport authority in this State or covered by permit granted in any other State and valid in this State by virtue of rules made under clause (x) of sub-section (2) of section of the Motor Vehicles Act:Provided that imported vehicles acquired by the State Trading Corporation of India and kept in its godown for resale shall not be deemed to be kept for use in this State.Provided further that a vehicle which is seized and detained by any Court or Government or authority empowers to seize or detain shall not be deemed to be kept for use in this State and such seizure or detention shall be certified by such Court or Government or authority.(d)[ The imported vehicles acquired by the State Trading Corporation and kept in its godowns for resale shall not be deemed to be kept or used in this State, provided that these vehicles shall not be put on public road use as motor vehicles under any circumstances till the ownership of such vehicle is changed.](e)[ a vehicle which is seized and detained by any Court or Government Department who are empowered for use in this State, and such seizure or detention shall be certified by such Court or Government Department or other authority subject to Physical Verification Report on such vehicle by the Transport Department Officials on the non-use of the vehicle in public road during the period of seizure or detention.][Substituted by G.O. Ms. No. 636, Home (Transport I), dated the 16th April 1996 (SRO A 66/96).](f)[ a vehicle which is seized and detained by any financial institution owned by the Government shall not be deemed to be used or kept for use in this State and such seizure or detention shall be certified by that financial institution of the Government specifying the duration of such detention and subject to Physical Verification of such vehicle by the Transport Department Officials on the non-use of the vehicle in public road during the period of detention;] [Substituted by G.O. Ms. No. 636, Home (Transport I), dated the 16th April 1996 (SRO A 66/96).](g)a vehicle met with an accident and issued with CFX Notice by the Transport Department Officials subject to the revocation of the same by the common authority of the Transport Department shall not be deemed to be used or kept for use in this State.(h)a vehicle which is dismantled and sold as scrap, subject to the prior permission obtained from the competent authority before dismantling and selling as scrap and also subject to the certificate of non use of the vehicle on public road issue by the officials of the Transport Department shall not be deemed to be used or kept for use in this State;(i)a vehicle which is reportedly involved in a theft case, subject to the certificate issued by the Police department shall be deemed to be used or kept for use in this State; and(j)a vehicle for which permission as required under sub-rule (6) of rule 172 of the [Tamil Nadu Motor Vehicle Rules, 1989, was obtained from the concerned transport authority shall not be deemed to be used or kept for use in this State.][Substituted by G.O. Ms. No. 636, Home (Transp. I), dated the 16th April 1996 (SRO A 66/96).]]

**3A. [ Mode of payment of tax. [Inserted by G.O. Ms. No. 1459 Home (Transp. I) dated 19-8-92: SRO A 127/92.]**

- [(1) The tax levied under section (4) of the Act shall be paid by cash or crossed bank draft or crossed bankers cheque or through Indian postal orders].(2)The tax levied under Section 6 of the Act shall be paid in the following manner, namely:Table

(1) At check posts and at the time of checking the vehicle	by cash or bank draft or bankers cheque in the case of non-transport vehicles.
(2) In other case	by crossed bank draft or bankers cheque in the case of transport and non-transport vehicles.

Provided in the case of departments and undertakings of the State Government and Central Government, the tax levied under Sections 4 and 6 of the Act may also be paid by means of cheque [drawn on any branch of a bank which is within the jurisdiction of the Regional Transport Officer concerned] [Added by G.O. Ms. No. 506, Home (Transp.) dated 20-3-1991: SRO A 75/91.] and the grant of licence on its basis shall not absolve the department/undertaking of the liability to pay penalty under rule 8 in the case of the cheque is returned by the bank without realisation for any reason whatsoever.]

**3B. [ Mode of Payment of Green Tax. [Inserted by G.O. Ms. No. 650 Home (Transp. I), dated the 31st July 2003 (SRO A 38(d)/103).]**

- The tax levied under section 3-A of the Act shall be paid by cash or crossed bank draft or crossed bankers cheque.]

**4. Authorities competent to fix tax.**

- The officers mentioned in column (1) of the table below shall be the authorities competent to assess the tax payable in respect of the motor vehicles specified in column (2) thereof in their respective jurisdiction. Table

(1) Regional Transport Officer	Non-transport vehicles and transport vehicles other than those covered by permits issued by the State Transport Authority.
(2) Joint Regional Transport Officer	
(3) Personal Assistant to the Regional Transport Officer.	
Secretary to State Transport Authority, Assistant Secretary to State Transport Authority.	Transport vehicles covered by the permits issued by the State Transport Authority and transport vehicles of other States having counter-signature in Tamil Nadu.

## **5. [ Recording of certificate of registration. [Substituted by G.O. Ms. No. 748 Home (Transport I), dated the 2nd April 1981 (SRO A 120/81).]**

(a) In the case of transport vehicles, the assessing authority under rule 4 shall record in the certificate of registration, the amount of tax payable and also the place at which the tax so assessed shall be paid. (b) The owner of a transport vehicle shall, whenever there is variation of the conditions of permit covered by such vehicle involving alteration of the seating capacity of such vehicle or change in the classification of service or change in the weight laden in respect of goods vehicle or whenever there is any general increase of tax, make an application with the certificate of registration to the tax assessing authority concerned for recording the amount of tax payable in respect of that vehicle. (c) Notwithstanding anything contained in sub-rules (a) and (b) above, the difference of tax payable, if any, consequent on the recording of the amount of tax payable by the assessing authority shall be paid from the date on which the variation of condition of the permit is given effect or the date of general increase of tax, as the case may be, whether or not the tax so levied is recorded in the certificate of registration.]

## **6. Form of licences.**

- The licences and certificate referred to in sub-section (1) of section 5 and section 6 of the Act shall be as specified in the Schedule to these rules.

## **7. Period within which the tax shall be paid.**

- The tax due under the Act in respect of the class of vehicle specified in the column (1) of the Table below and kept or used in the State of Tamil Nadu shall be paid either before or within such period mentioned in the corresponding entries in column (2) thereof. [Table] [Substituted by G.O. Ms. No. 1321, Home (Transport I), dated the 29th September 1999 (SRO A 78/99).]

Class of Vehicles	Period
1	2
(i) Invalid Carriages	1st to 10th April of every year in the case of annual tax and 1st to 30th April in the case of payment of lifetime tax
(ii) Motor Cycles including Tri-cycles and scooters	
(iii) Motor cars including trailers attached to motor cars.	
(iv) Omni buses not covered by contract carriage permits	
(v) Transport Vehicles	Not less than 7 days prior to the commencement of the quarter or half-year or annual, as the case may be, up to and inclusive the 15th May, 14th August, 14th November and 14th February every year, respectively.

Explanation. - In respect of newly registered motor vehicles, life time tax shall be paid at the time of registration.(2)In respect of motor vehicles purchased at any time [within the quarter, half-year] [Substituted by G.O. Ms. No. 1717 Home (Transport I), dated the 30th November 1993 (SRO A 177/93).] or year and in case of vehicles other than non-transport vehicles brought to this State on purchase, tax shall be paid within three days from the date of registration of the vehicle or from the date on which delivery was taken, whichever is later.(3)[ In respect of motor vehicles falling under [Home Departments notification No. II (2)/H.O./47 85/89, dated 20th July 1989,] [SRO A 117/85.] the tax shall be paid on or before the day on which the vehicle is to be put on road.]

**8. [ Penalty for non-payment of tax within the time prescribed. [Substituted by G.O. Ms. No. 1717 Home (Transport I), dated the 30th November 1993 (SRO A 177/93).]**

(1)If the tax due under sub-section (1) of section 3 of the Act, in respect of a Motor Vehicle has not been paid within the period specified in sub-rule (1) of Rule 7 or by an order issued under the proviso the said sub-rule (1) the registered owner or the person having possession or control thereof shall pay a penalty under section 15 of the Act [as specified in Table 1 in relation to the payment of quarterly tax, in]Table 2 in relation to the payment of half-yearly tax and in Table 3 in relation to the payment of annual tax.Table 1

Period	Amount of penalty
1	2
(1) Within 15 days after the expiry of theperiod stipulated as per section 8 of the Act.	One-fourth of the quarterly tax or any part ofsuch tax remaining due.
(2) Beyond 15 days and within 45 days after theexpiry of the period stipulated as per section 8 of the Act.	One-half of the quarterly tax or any part ofsuch tax remaining due.
(3) Beyond 45 days after expiry of the periodstipulated as per section 8 of the Act.	The amount of quarterly tax or any part of suchtax remaining due.

Table 2

Period	Amount of penalty
1	2
(1) Within 15 days after the expiry of theperiod stipulated as per section 8 of Act.	One-eighth of the half-yearly tax or any part ofsuch tax remaining due.
(2) Beyond 15 days and within 45 days after theexpiry of the period stipulated as per section 8 of the Act	One-fourth of the half-yearly tax or any partof such tax remaining due.
(3) Beyond 45 days after the expiry of theperiod stipulated as per section 8 of the Act.	One-half of the half-yearly tax or any part ofsuch tax remaining due.

Table 3

Period	Amount of penalty
1	2

- |   |  |
|---|--|
| (1) Within 15 days after the expiry of the period stipulated as per section 8 of Act.                       | One-sixteenth of the annual tax or any part of such tax remaining due. |
| (2) Beyond 15 days and within 45 days after the expiry of the period stipulated as per section 8 of the Act | One-eighth of the annual tax or any part of such tax remaining due.    |
| (3) Beyond 45 days after the expiry of the period stipulated as per section 8 of Act                        | One-fourth of the annual tax or any part of such tax remaining due.    |

**2. If the tax due under sub-section (1) of section 3 of the Tamil Nadu Motor Vehicles Taxation Act, 1974 (Tamil Nadu Act 13 of 1974), in respect of motor vehicles, referred to in sub-rule (2) of rule 7 has not been paid within the period prescribed in that sub-rule the registered owner or the person having possession or control thereof, shall pay a penalty under section 15 of the Act as specified in the table below:**

[Table] [Substituted by G.O. Ms. No. 1717 Home (Transp. I), dated the 30th November 1993 (SRO A 177/93).]

Period Amount of penalty

1	2
1	<p>Within 15 days after the expiry of the period stipulated in sub rule (2) of rule 7 of the Tamil Nadu Motor Vehicles Taxation Rules, 1974.</p> <p>Beyond 15 days and within 45 days after the expiry of the period stipulated in sub-rule (2) of rule 7 of the Tamil Nadu Motor Vehicles Taxation Rules, 1974.</p> <p>Beyond 45 days after the expiry of the period stipulated in sub-rule (2) of rule 7 of the Tamil Nadu Motor Vehicles Taxation Rules, 1974.</p>
	<p>One-fourth of the tax payable or any part of such tax remaining due; or one-eighth of the tax payable or any part of such tax remaining due; or one-sixteenth of the tax payable or any part of such tax remaining due, in respect of quarterly, halfyearly or annual payment respectively.</p> <p>One-half of the tax payable or any part of such tax remained due; or one fourth of the tax payable or any part of such tax remaining due; or one eighth of the tax payable or any part of such tax remaining due, in respect of quarterly, halfyearly or annual payment respectively.</p> <p>The amount of tax payable or any part of such tax remaining due; or one-half of the tax payable or any part of such tax remaining due; or one-fourth of the tax payable or any part of such tax remaining due, in respect of quarterly, half-yearly, annual payment respectively" and</p>

**3. If the tax due under sub-section (1) of section 3 of the Tamil Nadu Motor Vehicles Taxation Act, 1974 (Tamil Nadu Act 13 of 1974) in respect of motor vehicles, referred to in sub-rule (3) of rule 7 has not been paid within the period prescribed in that sub-rule the registered owner or the person having possession or control thereof, shall pay a penalty under section 15 of the Act as specified in the table below.**

[Table [Substituted by G.O. Ms. No. 1717 Home (Transport I), dated the 30th November 1993 (SRO A 177/93).]]

Period Amount of penalty

1	2	
1	Within 15 days after the expiry of the period stipulated in sub rule (3) of rule 7 of the Tamil Nadu Motor Vehicles Taxation Rules, 1974.	One-fourth of the tax payable or any part of such tax remaining due; or one-eighth of the tax payable or any part of such tax remaining due; or one-sixteenth of the tax payable or any part of such tax remaining due, in respect of quarterly, half yearly or annual payment respectively.
2	Beyond 15 days and within 45 days after the expiry of the period stipulated in sub-rule (3) of rule 7 of the Tamil Nadu Motor Vehicles Taxation Rules, 1974.	One-half of the tax payable or any part of such tax remained due; or one fourth of the tax payable or any part of such tax remaining due; or one eighth of the tax payable or any part of such tax remaining due, in respect of quarterly, half yearly or annual payment respectively.
3	Beyond 45 days after the expiry of the period stipulated in sub-rule (3) of rule 7 of the Tamil Nadu Motor Vehicles Taxation Rules, 1974.	The amount of tax payable or any part of such tax remaining due; or one-half of the tax payable or any part of such tax remaining due; or one-fourth of the tax payable or any part of such tax remaining due, in respect of quarterly, half-yearly, annual payment respectively]

## 9. Impounding of certificate of registration etc. for non-payment of tax.

- Any inspecting officer having reason to believe that a transport vehicle has been or is being used with a permit rendered ineffective under section 18 of the Act, may impound the certificate of registration, the permit and such other documents as he may consider necessary.

### 9A. [1 Sale of Vehicle seized and detained under section 18-A of the Act. [Added by G.O. Ms. No. 2678, Home (Transp. I), dated the 14th December 1998 (SRO A 9/89).]

(1) The Regional Transport Officer of the Region, where the motor vehicle is seized or detained, is the authorised officer to sell such seized or detained motor in auction. (2) (a) The authorised Officer specified in sub-rule (1) shall issue notice to the registered owner or person in possession of the vehicle, by a registered post with acknowledgement due to produce the proof of tax due in respect of the vehicle within ninety days from the date of seizure and detention of the vehicle informing that failing which the vehicle will be sold in auction and shall intimate the fact of seizure to the authority also in the case of a transport vehicle. (b) If the tax is not paid, or proof for having paid the tax is not produced within the stipulated ninety days from the date of seizure and detention and after considering the objections, if any received the authorised officer shall proceed to sell the vehicle in public auction, after passing a self contained order. (c) The authorised officer shall cause a proclamation of the intended sale to be issued in Tamil and other languages stating therein : - (i) The

place and time of sale.(ii)The description of the vehicle intended to be sold.(iii)The amount of recovery of which the auction is ordered.(iv)Such other particulars as the authorised officer considers material for a purchaser to know to judge the nature and value of the vehicle.(d)The proclamation shall be published in a Tamil news paper having wide circulation in the area where the vehicle is detained and the costs of such publication shall be deemed to be cost of the sale. A copy of proclamation shall be affixed on a conspicuous place on the vehicle and on the notice boards of the office of the authorised officer and the office of the Regional Transport Officer by whom the permit was issued in the transport vehicle.(e)The authorised officer may in his discretion adjourn the sale to a specific day and hour recording reasons for such adjournment, provided that where the sale is adjourned for a longer period than thirty days fresh proclamation shall be made.(f)Twenty five percent of purchase money shall be paid within seven days from the date of sale, failure of making such payments, the vehicle shall be sold to the next highest bidder.(g)On payment of purchase money the authorised officer shall issue a receipt for the same and it shall become absolute. He shall also cause the vehicle to be delivered for the owner to the purchaser.(h)No officer or other person having any duty to perform in connection with the sale under this Act either directly or indirectly bid or acquire or attempt to acquire any interest in the vehicle to be sold.(i)Where the proceeds of the sale is more than the tax due and the expenses incidentals to the delivery of sale of the vehicles as provided in section 18-A of the Act, the authorised officer, shall return the amount to the registered owner or to the person having possession or control thereof immediately. If the proceed of the sale is less than the tax due and the expenses incidental to the sale of the vehicle, the authorised officer shall furnish certificate of recovery for the deficit amount of the tax due as on arrears of land revenue to the Collector or Revenue Officer of the District where the vehicles owner resides, as laid down under section 16 of the Act.]

## **10. Additional tax payable in respect of certain vehicles.**

(1)If a motor vehicle is so constructed that a trailer may, by partial super-imposition be attached to the vehicle in such a manner that a part of the weight of the trailer is borne by the vehicle, and if the vehicle cannot be used except in conjunction with the trailer, the vehicle and the trailer shall be deemed to be a goods vehicle, and be known as an articulated vehicle.(2)If such a goods vehicle is provided with more than one such trailer but is so constructed that only one such trailer can be used at a time it shall be deemed to be a goods vehicle with alternative bodies, taxation shall be chargeable in respect of the vehicle in combination with that trailer which has the greatest laden weight and no additional tax shall be chargeable in respect of the spare trailers.

### **10A. [ Appeal against the order of licensing officer. [Inserted by G.O. Ms. No. 506 Home (Transport I), dated the 20th March 1991 (SRO A 75/91).]**

- Where any person is aggrieved by an order of the licensing officer, he may, within thirty days from the date of receipt of such an order appeal to the Deputy Transport commissioner of the zone concerned.]



## 11. Refund of tax.

- [In the case of a motor vehicle for which tax has been paid for any quarter, half year, or year, or life time as the case may be, but the vehicle has not been used in any public road for a continuous period of not less than one month with the above period, refund of tax paid for such period of non-use shall be made at the rates specified below subject to the provisions contained in rules 12, 14 and 15; and] [Substituted by G.O. Ms. No. 2150, Home (Transport I), dated the 7th October 1989 (SRO A 177/89).]

Particulars as to user of vehicle	Rate of refund
1	2
(a)	Where the vehicle is not used during any portion of the quarter or half year or year. Tax paid for the quarter, half year, or year, as the case may be.
(b)	Where the vehicle is not used during any calendar month or months Number of calendar months of non-use X Amount of tax paid Number of calendar months for which tax was paid.
(c)	Where life time tax is paid and where the vehicle is not used during any continuous period not less than one month. Number of continuous months of non-use multiplied by the amount of life time tax paid divided by 120;

[Explanation. - The period of use of a Motor Vehicle on a public road without carrying any passengers, for the purpose of moving it from one Depot to another or one Workshop to another for carrying out repairs shall not be considered as used on any public road and such period may be taken into account for computing the period for which the vehicle has not been used in Public road.] [Added by G. O. Ms. No. 2678, Home (Transport I), dated the 14th December 1998 (SRO A 9/89).] Conditions (i) Taxation licence shall be surrendered to the proper authority within three days of the date of issue of the licence in the case of refund of tax for the first month of the quarter/half-year/year for which tax was paid, and for any subsequent month or months within three days from the commencement of the month. (ii) The licence shall be surrendered to the Secretary to the Regional Transport Authority of the region. (iii) No refund shall be made in case where the tax is paid only after its non-payment has been detected or after a prosecution or other proceeding has been instituted in respect of such non-payment. (iv) No refund of tax shall be allowed in respect of a vehicle for a period during which it was detained for contravention of any provision of any law by-law, rule or order made thereunder prohibiting or regulating the transport of goods or passengers or persons. (v) No refund of tax shall be allowed in respect of a transport vehicle for the period during which the vehicle was off the road unless :- (a) the non-use of the vehicle has been intimated in writing (by Registered post with acknowledgement due) together with the reasons for such non-use and details of the place where the vehicle is garaged on or before the date of stoppage of the vehicle to the Secretary to the Regional Transport Authority of the region. (b) Registration certificate, tax licence and permit, if any, in respect of the vehicle or where such documents are seized or retained by any authority, a certificate obtained from the concerned authority for having

seized or retained the documents, has been surrendered to the Secretary to the Regional Transport Authority of the region on or before the date of stoppage of the vehicle.(vi)No refund shall be permissible for the non-use of the vehicle for part of a month.(vii)where tax is paid by mistake or in excess, the tax so paid or collected shall be refunded to the registered owner of the vehicle, on application made to the Regional Transport Authority of the region concerned in writing with a Court fee stamp to the value of Rs. 2 provided such application is made within thirty days of such payment.Explanation 1. - An application for refund may be preferred to the Secretary to the Regional Transport Authority of the region. The Regional Transport Authority shall be the competent authority to sanction the refund.Explanation 2. - An appeal against the order of the Regional Transport Authority shall lie to the transport Commissioner, Madras, within thirty days, from the date of receipt of the order.

### **11A. [ [Inserted by G.O. Ms. No. 2150 Home (Transport I), dated the 7th October 1989 (SRO A 177/1989).]**

In the case of a non-transport vehicle for which life time tax has been paid, but the vehicle is removed permanently from this State on transfer of ownership or change of address or the registration of the vehicle has been cancelled on account of scrapping during the currency of the life time tax so paid the amount of tax to be refunded shall be the difference between the actual amount of life time tax paid and the amount calculated by multiplying the number of years for which the Motor Vehicle was actually used in the State of Tamil Nadu by the rate of annual Tax prevailed on the date on which refund is applied for. For computing the period of usage, any broken period less than one year shall also be treated as one year.]

### **12. Application for refund of tax.**

- Every application for refund of tax shall be made to the Regional Transport Officer concerned.

### **13. Authority for refund of tax.**

- The Regional Transport officer concerned shall be the authority competent to sanction the refund of tax.

### **14. Conditions for refund of tax.**

- No refund of tax shall be allowed unless the applicant satisfied the following conditions, namely:(a)Taxation licence shall be surrendered to the Regional Transport Officer concerned within three days from the date of issue of the licence in the case of refund of tax for the first month of the quarter/half year/year for which tax was paid and for any subsequent month or months within three days from the commencement of the month or within a reasonable period thereafter.(b)The non-use of tax vehicle shall be intimated in writing to the Regional Transport Officer concerned by Registered Post with acknowledgment due together with reasons for such non use and details of the place where the vehicle is garaged on or before the date of stoppage of the vehicle or within a

reasonable period and shall thereafter surrender.(i)in the case of transport vehicles, the certificate of registration and permit; and(ii)in the case of the other motor vehicles, the tax token and where the documents are seized or retained by any authority, a certificate obtained from the [authority concerned] [Added by G.O. Ms. No. 330 Home (Transp. I), dated the 13th February 1990 (Sro A 36/90).] for having seized or retained the documents.[Provided that the conditions laid down this rule shall apply to a Motor Vehicle belonging to a S.T.U. subject to the condition that it shall produce an undertaking along with the application for refund that it will produce the documents referred to therein before the disposal of the refund application.] [Added by G.O. Ms. No. 330 Home (Transp. I), dated the 13th February 1990 (Sro A 36/90).]Explanation I. - If any question arises as to whether or not the documents were surrendered within a reasonable period after the specified date, the decision of the refunding authority or the appellate authority as the case may be, shall be final.Explanation II. - In case where the report regarding non-use of the vehicle has actually been given in person and received by the Regional Transport Officer, the fact that non-receipt of such report by Registered Post with acknowledgment due need not be adduced as a ground rejecting the claim for refund of tax.

### **15. Refund of tax for part of a month.**

- No refund of tax shall be permissible for the non-use of the vehicle for less than a month.

### **16. Refund of tax paid by mistake or in excess.**

- Where tax is paid by mistake or in excess, the tax so paid or collected shall be refunded on application made to the Regional Transport Officer concerned.

### **17. Appeal for refund of tax.**

- Where any person is aggrieved by an order of a Regional Transport Officer refusing to refund the tax may, within thirty days from the date of receipt of such an order, appeal to the Deputy Transport Commissioner of the region concerned.[Provided that the Transport Commission shall have power to transfer any appeal from the file of a Deputy Commissioner of one region to the file of Deputy Commissioner of another region if for any reason it is considered necessary in the interest of administration of natural justice.] [Added by G.O. Ms. No. 852 Home (Transport I), dated the 21st March 1980 (SRO A 134/80).]

### **18. Revision.**

- The Transport Commissioner, may, either on his own motion or on application made to him, call for the records of any case in which an order has been made by a Deputy Transport Commissioner under rule 17 and if it appears to the Transport Commissioner that such order is improper or illegal, he may pass such order in relation to the case as he deems fit:Provided that the Transport Commissioner shall not pass an order under this rule prejudicial to any person without giving him a reasonable opportunity of being heard.

**19. [ Application for exemption and remission. [Rule 19 caption substituted by G.O. Ms. No. 2765 Home (Transp. I), dated the 20th December 1989 (SRO A 9/90).]**

- All application for exemption or concessional rate of tax and waiver of tax or penalty shall be sent to the Secretary to Government, Fort St. George, Chennai, through the Regional Transport Authority and the Transport Commissioner, Chennai. Such application shall be forwarded by the said authorities to Secretary to Government (Home) Department with their remarks.]

**20. [ Circumstances or conditions for remission. [Rule 20 substituted by G.O. Ms. No. 2765 Home (Transport I), dated the 20th December 1989 (SRO A 9/90).]**

- Remission of tax or penalty or both shall be made under any of the following circumstances or conditions namely :-(i)Where there is an insecure owner of motor vehicle tax due under the Act; or(ii)Where the Government considers to forgo any arrears of motor vehicle tax due under the Act on account of retrospective effective of a legislation, or order passed or notification issued [or for any other reason as the Government may deem it necessary]:Provided that in the case where due to incorrect fixation of tax the difference tax with penalty remains due the amount of penalty alone shall be remitted.]

## Schedule

Form I[Form of Licences Under Section 5(1)(A) of the Tamil Nadu Motor Vehicles Taxation Act, 1974. [Form substituted by SRO A 258/82.]Expiring DatePermitFCICName and address of the registered owner or of person having possession and control of the vehicle.Sub-treasury Seal:]Licences under section 5( 1)(a) of the Tamil Nadu Motor Vehicles Taxation Act, 1974.[Form I] [Form substituted by SRO A 258/82.]Expiring DatePermitFCICName and address of the registered owner or of person having possession and control of the vehicle.Sub-treasury Seal:Form IINew-Transport Vehicle.[Licence under section 5(1)(a) of the Tamil Nadu Motor Vehicles Taxation Act, 1974.] [Substituted by SRO A 258/82.]Name and address of the registered owner or of person having possession and control of the vehicle.Seal:The half-yearly licences shall be in the following forms : -[Licence under section 5(1)(a) of the Tamil Nadu Motor Vehicles Taxation Act, 1974Form IIIExpiring DatePermitFCICName and address of the registered owner or of person having possession and control of the vehicle.Sub-treasury Seal:] [Substituted by SRO A 258/82.][Licence under section S(1)(a) of the Tamil Nadu Motor Vehicles Taxation Act, 1974.Form IIIExpiring DatePermitFCICName and address of the registered owner or of person having possession and control of the vehicle.Sub-treasury Seal:] [Substituted by SRO A 258/82.]Form IVNew-Transport Vehicle.[Licence under section 5(1)(a) of the Tamil Nadu Motor Vehicles Taxation Act, 1974.Name and address of the registered owner or of person having possession and control of the vehicle.Seal:] [Substituted by SRO A 258/82.]The annual licences shall be in the following forms :-[Licence under section 5(1)(a) of the Tamil Nadu Motor Vehicles Taxation Act, 1974.Form VExpiring DatePermitFCICName and address of the registered owner or of person having possession and

control of the vehicle. Sub-treasury Seal:] [Substituted by SRO A 258/82.] [Licence under section 5(1)(a) of the Tamil Nadu Motor Vehicles Taxation Act, 1974. Form V Expiring Date Permit FCIC Name and address of the registered owner or of person having possession and control of the vehicle. Sub-treasury Seal:] [Substituted by SRO A 258/82.] Form VI New-Transport Vehicle [Licence under section 5(1)(a) of the Tamil Nadu Motor Vehicles Taxation Act, 1974.] [Substituted by SRO A 258/82.] Name and address of the registered owner or of person having possession and control of the vehicle. Seal: The temporary licences granted under clauses (a), (b) and (c) of section 6 the Act shall be in the following form. Form VII Licence granted under clauses (a), (b) and (c) section 6 of the Tamil Nadu Motor Vehicles Taxation Act, 1974. Name and address of the registered owner or of person having possession and control of the vehicle. Seal: The certificate in respect of motor vehicles not registered or deemed to be registered under the Tamil Nadu Motor Vehicle Taxation Act, 1974 (Tamil Nadu Act 13 of 1974), for recording that the tax has been paid for a specified quarter or quarters or that no tax is payable for any such vehicle, shall be in the following form: Form VIII Licence under section 5(1)(b) of the Tamil Nadu Motor Vehicles Taxation Act, 1974. Certificate referred to in sub-clause (1) of clause (b) of section 5 of the Tamil Nadu Motor Vehicles Taxation Act, 1974 in respect of motor vehicles not registered or deemed to be registered under the Tamil Nadu Motor Vehicles Taxation Act, 1974.

Description of the vehicle	Change of address
Register number and distinguishing mark.	First Change-
Name of maker.	Name (Block Capitals)
Type of vehicle.	Address:
Capacity	Station:
Carrying seating	Licensing Officer
Horse power.	
Number of Cylinders.	
Unladen weight.	
Class under Schedule.	Second change-
Station:	Address:
Date	Station:
Licensing Officer	Licensing Officer
Name of the registered owner.	Third Change-
(Block Capitals)	Name (Block Capitals)
Address:	Address:
Station:	Station:
Date:	
Licensing Officer	Licensing Officer
The tax due, viz., Rs.....under the Tamil Nadu Motor Vehicles Taxation Act, 1974 in respect of vehicle referred to in this book has been collected	
at.....for the period from .....	
to.....No tax is payable for	

quarter.....of 20.....as the vehicle.

Date: Regional Transport Officer Licensing Officer.

**Notifications**  
**Levy of Additional Surcharge, on tax in Respect of Stage Carriages of Fleet Operators Under Tamil Nadu Motor Vehicles Taxation Act**[G.O. Ms. No. 790, Home (Transport), dated the 14th March 1980 - No. II (2)/HO/1186(a)/80]  
 In exercise of the powers conferred by section 10-B of the Tamil Nadu Motor Vehicles Taxation Act, 1974 (Tamil Nadu Act 13 of 1974), the Governor of Tamil Nadu hereby levies for the year commencing on the 1st April 1979 and ending with the 31st March 1980 an additional surcharge on the tax at sixty-six per cent in respect of stage carriages kept or used by fleet operators. The additional surcharge so levied shall be paid within thirty days from the date of publication of this notification. This notification shall be deemed to have come into effect from the 1st April 1979.  
**Reduction of Tax Payable by Public Carrier Goods Vehicles Having National Permits Under Tamil Nadu Motor Vehicles Taxation Act**[G.O. Ms. No. 2685, Home (Transport-VI), dated the 24th September 1986 - No. II (2)/HO/6834 (a)/86]  
 In exercise of the powers conferred by section 20 of the Tamil Nadu Motor Vehicles Taxation Act, 1974 (Tamil Nadu Act 13 of 1974), and in supersession of the Home Department Notification No. II(2) /HO/ 3266/86 dated the 28th April 1986, published at page 396 in Part II-section 2 of the Tamil Nadu Government Gazette, dated the 21st May 1986, the Governor of Tamil Nadu hereby reduces the tax payable under the said Act in respect of any public carrier goods vehicle registered in a State or in an Union Territory, other than the State of Tamil Nadu and authorised to ply in the State of Tamil Nadu, under a National permit granted by the appropriate authority of the State in pursuance of sub-section (11) of section 63 of the Motor Vehicles Act, 1939 (Central Act IV of 1939) to Rs. 1,500 (Rupees one thousand and five hundred only) and Rs. 750 (Rupees seven hundred and fifty only) respectively per annum per vehicle irrespective of the laden weight of the vehicle.  
 (i) The tax aforesaid shall be paid on or before the 15th March of every year or, in two equal installments, the first instalment before the 15th March of every year for the period April to September and the second instalment before the 15th September (of the current financial year) for the period October to March.  
 (ii) Where the authorisation in respect of the National permit is granted at any time after the first quarter of the financial year, the tax shall be assessed on prorata basis for the remaining quarters of the financial year, including the quarter in which, such authorisation is granted.  
**Exemption of All Motor Vehicles other than Transport Vehicles Registered in Other States from Payment of tax Under Tamil Nadu Motor Vehicles Taxation Act**[G.O. Ms. No. 2716, Home (Transport-I), dated the 19th December 1988 - No. II (2)/HO/70/89]  
 In exercise of the powers conferred by clause (1) of section 3 of the Tamil Nadu Motor Vehicles Taxation Act, 1974 (Tamil Nadu Act 13 of 1974), the Governor of Tamil Nadu hereby exempts from the payment of tax, all motor vehicles other than Transport Vehicles which are registered in other States but have entered this State for a period not exceeding four weeks subject to the conditions that -  
 (a) the entry of such vehicle into this State neither as a result of change of address or place of business as provided for in section 30 nor as a result of transfer of ownership to a person in the state of Tamil Nadu as provided for in section 34 of the Motor Vehicles Act; and  
 (b) in respect of such vehicle the quarterly, half yearly, annual or one lump sum life time tax (by whatever name called) has already been paid in the other State or the payment of such tax has been exempted by that State.  
**Reduction of Rate of Tax Payable by Certain Motor Vehicles Registered in Tamil Nadu**[G.O. Ms. No. 1385, Home (Transport I), dated the 20th July 1989 - No. II(2)/HO/ 4795/89]  
 In exercise of the powers conferred by clause (1) of section 20 of the Tamil Nadu Motor Vehicles Taxation Act, 1974 (Tamil Nadu Act 13 of 1974), and in supersession of the Home Department

Notification No. II(2)/HO/1790/83, dated the 21st March 1983, published at page 300 of Part-II section 2 of the Tamil Nadu Government Gazette, dated the 13th April 1983, the Governor of Tamil Nadu hereby makes reduction in the rate of tax payable during the last two months of a quarter or during the second and subsequent months of a half year or a year in respect of motor vehicles registered in the State of Tamil Nadu as specified in the schedule below, subject to the following conditions namely : -Conditions

**1. (i) The vehicle is used during the said period; or**

(ii)Temporary permit is issued pending grant of renewal of regular permit; or(iii)Temporary permit is issued under section 62 of the Motor Vehicles Act, 1939 (Central Act IV of 1939); or(iv)Replacement of an existing vehicle by another is allowed on a regular basis;(v)A fresh regular permit is granted; or(vi)The vehicle resumes service after stoppage for repairs.

**2. The licence shall not be granted earlier than the last day of the month proceeding the month from which the vehicle is to be used.**

**Schedule 2**

(i)In respect of quarterly licence, proportionate tax at one third of the quarterly rate per month or part thereof.(ii)In respect of half yearly licence, proportionate tax at one sixth of the half yearly rate per month or part thereof.(iii)In respect of annual licence, proportionate tax at one twelfth of the annual rate per month or part thereof.Explanation. - The expression "motor vehicles registered in Tamil Nadu" shall include motor vehicles continuing to have registration mark of another State for the period allowed under section 29 of the Motor Vehicle Act, 1939 (Central Act IV of 1939).

**2. The Notification hereby issued shall be deemed to have come into force on the 1st April 1974.**

Reduction In Rate Of Tax Payable In Respect Of Imported Motor Vehicles Under Tamil Nadu Motor Vehicles Taxation Act[G.O. Ms. No. 739, Home (Transport A), dated the 4th April 1990 - No. II(2)/HO/1973/90]In exercise of the powers conferred by clause (1) of section 20 of the Tamil Nadu Motor Vehicles Taxation Act, 1974 (Tamil Nadu Act 13 of 1974), the Governor of Tamil Nadu hereby reduces, with effect on and from the 1st April 1989, the tax in respect of imported motor vehicles which were imported during the year 1974 or before, to the rate as applicable to the similar Indian made motor vehicles payable as per columns (2) and (3) of Class 7 of the First Schedule of the said Act.Revised Rate of Levy of Surcharges in Respect of Stage Carriers Under Tamil Nadu Motor Vehicles Taxation Act, 1974[G.O. Ms. No. 344, Home (Transport A), dated the 27th February 1991 - No. II (2)/ HO/1535/91]In exercise of the powers conferred by section 10-A of the Tamil Nadu Motor Vehicles Taxation Act, 1974 (Tamil Nadu Act 13 of 1974), and in supersession of the Home Department Notification No. II (2)/HO/ 1609(c)/74 dated 1.4.1976 published at page 1 of Part II section 2 of Tamil Nadu Government Gazette Extraordinary dated 1.4.1976 as amended by the Home Department Notification No. II(2)/HO/1763(a)/76 dated 9.4.1976 published at page 7 of

Tamil Nadu Government Gazette Extra ordinary dated 9.4.1976 the Governor of Tamil Nadu hereby levies the surcharge on the Tax mentioned in section (3) of the said Act on the class of stage carriage including the reserve stage carriages or spare buses falling under item (c) of Clause III of Class 2 of I Schedule to the said Act, specified in column (1) of the Table below at the rate specified in the corresponding entry in column (2) thereof.

Class of Stage Carriage	Rate of surcharges per quarter per passenger the vehicle is permitted to carry
1	2
Services classified as express services including the reserved stage carriages or spare buses liable to be taxed at the rates applicable to express service.	Rs. 40 (Rupees forty only)
Services other than express services including the reserved stage carriages or spare buses liable to be taxed at the rates applicable to services other than express services.	Rs. 35 (Rupees thirty five only)

**2. The notification hereby issued shall be deemed to have come into force on the 1st of April 1990.**

Modification Of Rate Of Tax On Goods Carriages Exceeding 13,000 Kgs In Weight Laden [G.O. Ms. No. 1699, Home (Transport A), dated the 13th November 1991 - No. II(2)/ HO/5935(a)/91] In exercise of the powers conferred by sub-clause (b) of clause (1) section 20 of the Tamil Nadu Motor Vehicles Taxation Act, 1974 (Tamil Nadu Act 13 of 1974), and in supersession of the Home Department Notification No. II(2)/HO/5835/91, dated the 13th November 1991, published on page 660 of Part II-section 2 of the Tamil Nadu Government Gazette, dated the 13th November 1991, the Governor of Tamil Nadu hereby makes the modification in regard to the tax payable per quarter in respect of Goods Carriage exceeding 13,000 kgs. in weight laden, used or kept for use in the State of Tamil Nadu as specified in the table below :-Table

Class of vehicles	Quarterly tax
1	2
(a)	Goods Carriages exceeding 13,000 kgs. but not exceeding 15,000 kgs. in weight Rs.2,190. laden kgs. in weight laden).
(b)	Goods Carriages exceeding 15,000 kgs. in weight laden. Rs.2,190 (plus Rs. 50 per every 250 kgs. or part thereof in excess of 15,000

**2. The Notification hereby issued shall be deemed to have come into force on the 1st October 1991.**

Tamil Nadu Government Gazette Issue No. 5 Part II, Section 2 Page 54 [G.O. Ms. No. 67, Home (Transport A), dated the 10th January 1992 - No. II(2)/ 576/HO/92] In exercise of the powers conferred by section 20(1)(b) of the Tamil Nadu Motor Vehicles Taxation Act, 1974 (Tamil Nadu Act



13/74), the Governor of Tamil Nadu hereby makes reduction in the rate of tax payable in respect of reserve stage carriage or a spare Bus mentioned in Para III of clause 2 of the first schedule to the said Act from the maximum payable per passenger for any regular stage carriage of the permit holder to three fourths of the maximum rate payable per passenger for any of the regular stage carriages of the permit holder.

## 2. The notification hereby issued shall come into force on 10/1/92.

[G.O. Ms. No. 1122, Home (Transport A), dated the 10th July 1992]No. II(2)/HO/5422/92. - In exercise of the powers conferred by section 20(1) of the Tamil Nadu Motor Vehicles Taxation Act, 1974 (Tamil Nadu Act 13 of 1974), the Governor of Tamil Nadu hereby makes reduction in the rate of tax payable under the said Act with effect on and from 7th November 1990, in respect of Tourist Vehicles granted permit under section 88(a) of the Motor Vehicles Act, 1988 (Central Act 59 of 1988) by the authority of any State other than the State of Tamil Nadu at the rate specified in column (a) of the Table below for the period of use specified in the corresponding entries in column (1) thereof. Table

Period of use	Tax payable	
1	2	
1	Not exceeding 7 days	A sum equivalent to the 1/20th of the Quarterly Tax specified in the first schedule to Tamil Nadu Act 13/74.
2	Exceeding 7 days but not exceeding 90 days.	A sum equivalent to 1/3rd of the Quarterly Tax specified in the first schedule to Tamil Nadu Act 13/1974.
3	Exceeding 30 days but not exceeding 90 days	A sum equivalent to the Quarterly Tax specified in the first Schedule to the Tamil Nadu Act 13/74.

The Tax shall be paid on entering the State of Tamil Nadu at the nearest check-post or any office of the Transport department, competent to receive the tax: Provided that the failure to pay the Tax shall entail the payment of penalty equal to the amount of Tax payable besides the Tax due. Reduction of tax in respect of goods vehicles of Andhra Pradesh, Karnataka, Kerala and Pondicherry ply in the state of Tamil Nadu [G.O. Ms. No. 483, Home (Transport-VI), dated the 20th March 1993] No. II (2)/HO/1558(g)/93. - In exercise of the powers conferred by clause (1) section 20 of the Tamil Nadu Motor Vehicles Taxation Act, 1974 (Tamil Nadu Act 13 of 1974), and in supersession of the Home Department Notification No. II(2)/HO/5688/88, published at page 769 of Part II-section 2 of the Tamil Nadu Government Gazette, dated the 19th October 1988, the Governor of Tamil Nadu hereby reduces with effect from the 1st April 1993 the tax payable to Rs. 1,500 (Rupees one thousand and five hundred only) per annum, in respect of goods vehicles of Andhra Pradesh, Karnataka, Kerala and Pondicherry, which ply in the State of Tamil Nadu with valid counter signature of permit in accordance with the reciprocal agreements entered into with the aforesaid States and published under sub-section (3-B) of section 63 of the Motor Vehicles Act 1939 (Central Act IV of 1939), subject to the following conditions, namely :-(1) The said Motor Vehicle tax of Rs. 1,500 (Rupees one thousand and five hundred only) shall be paid in advance in one lump sum before the 15th of April every year, failing which an additional sum of Rs. 100 (Rupees one hundred

only) for each calendar month, or part thereof shall be paid as penalty, in addition to the aforesaid tax.(2)Where a fresh counter signature is granted after the first quarter of the financial year, the tax shall be paid on pro-rata basis for the remaining quarters, including the quarter in which such fresh counter-signature is granted.(3)The amount aforesaid shall be paid in favour of the Regional Transport Officer, authorised by the State Transport Authority, Tamil Nadu, Madras-5, by means of a crossed demand draft.(4)No refund of tax paid shall be made under any circumstances.(5)No separate tax need be payable in respect of a motor vehicle which replaces the existing motor vehicle during the course the financial year.(6)The bilateral tax of Rs. 1,500 for the year ending 31st March 1994 shall be paid within thirty days from the date of publication of this notification.[G. O. Ms. No. 655, Home (Transport-1), dated the 14th May 1993, No. II (2)/ Ho/2608/93]In exercise of the powers conferred by sub-section (1) of section 20 of the Tamil Nadu Motor Vehicles Taxation Act, 1974 (Tamil Nadu Act 13 of 1974) the Governor of Tamil Nadu hereby makes reduction in rate of Tax payable in respect of Motor Vehicles registered temporarily under section 43 of the Motor Vehicles Act, 1985 and specified in column (1) of the Table below at rates specified in column (2) thereofTable

Class of Motor Vehicle	Reduced rate of Taxes	
1	2	
1	Motor Vehicles specified under class (7) of the first schedule to the Act.	1/2 of Annual rate of tax.
2	Motor Vehicles specified in item (A) of the Second Schedule to the said Act.	2 percent of the Life Time Tax

(2)The Tax so collected shall not be refundable nor shall it be adjustable in case of the vehicle being subsequently registered permanently in this State.Reduction in the Rate of Tax Under Paragraph II In Class 2 of the first Schedule to the Tamil Nadu Motor Vehicles Taxation Act[G.O. Ms. No. 724, Home (Transport I), 28th May 1993]No. II (2)/HO/2594 (f)/93. - In exercise of the powers conferred by clause (1) section 20 of the Tamil Nadu Motor Vehicles Taxation Act, 1974 (Tamil Nadu Act 13 of 1974), and in supersession of the Home Department Notification No. II(2)/HO/4331/91 published at page 524 of Part II-section 2 of the Tamil Nadu Government Gazette, dated the 14th August 1991, the Governor of Tamil Nadu hereby makes with effect on and from the 1st April 1993 reduction in rate of the tax payable : -(i)in respect of motor vehicle permitted to ply solely as contract carriages excluding the contract carriages belonging to the Tamil Nadu Tourism Development Corporation Limited and India Tourism Development Corporation Limited and to carry more than five person (other than the driver) from Rs. 2,000 (Rupees two thousand only) per seat per quarter to Rs. 1,000 (Rupees one thousand only) per seat per quarter; and(ii)in respect of contract carriages which are classified as "tourist vehicle" excluding the tourist vehicles belonging to the Tamil Nadu Tourism Development Corporation Limited and All India Tourism Development Corporation Limited from Rs. 2,000 (Rupees two thousand only) per seat per quarter to Rs. 500 (Rupees five hundred only) per seat per quarter.Modification Regarding Payment of Tax in Respect of Certain Stage Carriage Used or Kept for use in Tamil Nadu by Extending the Period[G.O. Ms. No. 1209, Home (Transport-I), dated the 8th August, 1995]No. II(2)/HO/3094/95. - In exercise of the powers conferred by clause (1) section 20 of the Tamil Nadu Motor Vehicles Taxation Act, 1974 (Tamil Nadu Act 13 of 1974), the Governor of Tamil Nadu hereby makes with effect on and from the

25th October 1984 modification in regard to the tax payable in respect of stage carriages used or kept for use in the State of Tamil Nadu by extending the period within which tax is to be paid upto and inclusive of the date specified in column (2) of the schedule below, for the quarter/half year specified in the corresponding entry in column (1) thereof :-

### Schedule 3

Quarter/Half year Date

1	2
1	Quarter/Half year commencing from the 1st October 1984 30th November 1994
2	Quarter commencing from the 1st April 1986. 15th May 1986.
3	Quarter commencing from the 1st July 1986. 15th August 1986.
4	Quarter/Half year commencing from the 1st October 1986 15th November 1986

Reduction of tax on multi Axle vehicles under National Permit payable under Tamil Nadu Motor Vehicles Taxation Act. Appointment of Certain Officers to Exercise the Powers and Perform the Functions of the Licensing Offices Under Tamil Nadu Motor Vehicles Taxation Act [G.O. Ms. No. 912, Home (Transport-I), dated the 29th June 1999] No. II(2)/HQ/990/99. - Under clause (3) of section 2 of the Tamil Nadu Motor Vehicles Taxation Act, 1974 (Tamil Nadu Act 13 of 1974), and in supersession of the Home Department Notification No. II(2)/HO/4258/79, dated the 30th June 1979, published at page 385 in part II-section 2 of the Tamil Nadu Government Gazette, dated the 18th July 1979, the Governor of Tamil Nadu hereby appoints the officers specified in column (1) of the Table below, to exercise the powers and perform the functions of the Licensing Officer under the said Act in respect of the classes of motor vehicles specified in column (2) thereof in their respective jurisdiction.

Exemption from Payment of Tax Payable in Respect of Motor Vehicles Belonging to Recognised Educational Institution of Southern States for Certain Period [G.O. Ms. No. 1226, Home (Transport-I), dated the 8th September 1999] No. II(2)/HO/1185/99. - In exercise of the powers conferred by clause (1) of section 20 of the Tamil Nadu Motor Vehicles Taxation Act, 1974 (Tamil Nadu Act 13 of 1974), the Governor of Tamil Nadu hereby makes exemption in regard to the tax payable in respect of motor vehicles belonging to the recognised educational Institutions of Southern States, for plying in the State of Tamil Nadu for a period not exceeding seven days, for the exclusive purpose of educational tour of the educational institution concerned on reciprocal basis, subject to the condition that the students, teachers and staff should carry, while travelling identification cards issued by the educational institution concerned.

Payment of Proportionate Tax in Respect of the Existing Vehicles at the Time of Replacement by another Vehicle [G.O. Ms. No. 1255, Home (Transport I), dated the 16th September 1999] No. II(2)/HO/1186/99. - In exercise of the powers conferred by clause (1) section 20 of the Tamil Nadu Motor Vehicles Taxation Act, 1974 (Tamil Nadu Act 13 of 1974), and in supersession of the Home Department Notification No. II(2)/HO/2221/77, dated the 18th April 1977, published at page 261 of Part II-section 2 of the Tamil Nadu Government Gazette, dated the 11th May 1977, the Governor of Tamil Nadu hereby makes Modifies in regard to the tax payable by a person, to the effect that where replacement of existing vehicle by another vehicle is proposed during the second month of the quarter, the tax payable in respect of the existing vehicle shall be the proportionate tax of one third of the quarterly rate, and where replacement of existing vehicle by another vehicle is proposed during the third months of a quarter, the tax payable in respect of the existing vehicle, shall be the proportionate tax of two-third of the

quarterly rate. Modification of Tax Payable by Public Carrier Goods Vehicles Having National Permits Under Tamil Nadu Motor Vehicles Taxation Act [G.O. Ms. No. 1695, Home (Transport-III), dated the 24th December 1999] No. II (2)/HO/308(m-a)/2000. - In exercise of the powers conferred by clause (1) of section 20 of the Tamil Nadu Motor Vehicles Taxation Act, 1974 (Tamil Nadu Act 13 of 1974), and in supersession of the Home Department Notifications No. II(2)/HO/5142(h)/93, dated the 5th November, 1993, published at page I of Part II-section 2 of the Tamil Nadu Government Gazette Extraordinary, dated 11th March 1994, the Governor of Tamil Nadu hereby modifies the tax payable under the said Act in respect of a goods carriage registered in a State other than the State of Tamil Nadu under a national permit granted in pursuance of sub-section (12) of section 88 of the Motor Vehicles Act, 1988 (Central Act 59 of 1988) by the appropriate authority of the other State and Union Territory as Rs. 3,000 (Rupees Three thousand only), respectively per annum, per vehicle, irrespective of the laden weight of the vehicle. (i) Provided that if any other State or Union Territory, as the case may be, levies composite tax at a higher rate in respect of a goods carriage registered in the State of Tamil Nadu and authorised to ply in any such other State or Union Territory, as the case may be under a national permit, the tax payable under the said Act in respect of a goods carriage registered in such State or Union Territory, as the case may be and authorised to ply in the State of Tamil Nadu under a national permit shall be at such higher rate. (ii) The composite tax shall be paid on the annual basis in one lump sum at the time of applying for national permit. (iii) Both the validity period of authorisation as specified in sub-rule 3 of rule 87 of the Central Motor Vehicles Rules, 1989 and the validity period of the composite tax should be concurrent. (iv) Option for subsequent period of authorisation not exceeding one year at a time, shall be exercised prior to fifteen days of the expiry of the existing authorisation along with the composite tax due to the States authorised. Where any composite tax remains unpaid on or before 15 (fifteen) days prior to the commencement of the subsequent authorisation period, an additional tax of Rs. 100 (Rupees one hundred only) per month or part thereof for each State shall be paid in addition to the above said composite tax. The period of payment of additional tax shall be reckoned from the date prior to fifteen days of expiry of existing authorisation. (v) The option exercisable by a national Permit holder either for inclusion of any New States or deletion of already authorised States in the authorisation shall be made fifteen days prior to the expiry of the existing annual period of authorisation and the annual period of composite tax payment. Failure to do so will entitle inclusion of any new state or deletion of already authorised State in the authorisation. (vi) In case, there is a difference in the rates of composite tax paid by the National Permit holder and the tax actually payable for any particular State, no fine shall be levied on him. (vii) The Composite tax shall be payable so long as the authorisation is valid. (viii) The composite tax once paid is not refundable under any circumstances. Notifications Increasing the Rate of Tax in Respect of Certain Classes of Vehicles Under the Said Act [G.O. Ms. No. 1184, Home (Transport-I), dated the 30th November 2001] Notification INo. II(2)/HO/892(f-2)/2001. - In exercise of the powers conferred by sub-section (2) of section 3 of the Tamil Nadu Motor Vehicles Taxation Act, 1974 (Tamil Nadu Act 13 of 1974), the Governor of Tamil Nadu hereby increases the rate of tax in respect of certain classes of vehicles specified in the First Schedule to the said Act, as specified in the Table below : -

**2. This Notification shall come into force on the 1st December 2001.**

Table

Serial	Class of Vehicle Number	Existing rate of quarterly tax as per the schedule	Revised rate of quarterly tax
1	2	3	4
	1. Goods carriage. -		
1	(a) Goods carriage not exceeding 3,000 Kgs. in weight laden	545.00	600.00
2	(b) Goods carriage exceeding 3,000 Kgs. but not exceeding 5,500 Kgs. in weight laden	885.00	950.00
3	(c) Goods carriage exceeding 5,500 Kgs. but not exceeding 9,000 Kgs. in weight laden	1355.00	1,500.00
4	(d) Goods carriage exceeding 9,000 Kgs. but not exceeding 12,000 Kgs. in weight laden	1775.00	1930.00
5	(e) Goods carriage exceeding 12,000 Kgs. but not exceeding 13,000 Kgs. in weight laden	1900.00	2100.00
6	(f) Goods carriage exceeding 13,000 Kgs. but not exceeding 15,000 Kgs. in weight laden	2300.00	2500.00
			2,500.00 (Plus Rs. 400 per every 1,000 Kgs. and part thereof in excess of 15,000 Kgs. in weight laden.)
7	(g) Goods carriage exceeding 15,000 Kgs. in weight laden	2,300.00 (plus Rs. 50 per every 250 Kgs. and part thereof in excess of 15,000 Kgs. in weight laden.)	2,500.00 (Plus Rs. 400 per every 1,000 Kgs. and part thereof in excess of 15,000 Kgs. in weight laden.)
5A.	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 (Central Act 59 of 1988) to carry in all -		
	(b) More than four persons but not more than six persons including the driver -		
8	(i) in respect of which tourist motor-cab permit has been issued	1,000 (Annual Tax) (Rs. 5,000 for five years.)	1,300 (Annual Tax) (Rs. 6,500 for five

			years.)
9	(ii) in other cases (ordinary motor-cab metered taxi)	500	800
	(Annual Tax) (Rs. 3,500 for five years.)	(Annual Tax) (Rs. 4,000 for five years.)	
2	Motor vehicles plying for hire and used for the transport of passengers and in respect of which permits have been issued under the Motor Vehicles Act.		
10	I. Vehicles permitted to carry in all - (d) More than six persons but not more than thirteen persons including the driver in respect of which tourist motor-cab or tourist maxi-cab permit has been issued for every person other than the driver.	175	250
II.	Vehicles permitted to ply solely as contract carriage and to carry more than five persons (other than driver)-		
11	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.	2000	3000
12	8. Motor vehicles, other than liable to tax under the foregoing provisions of this schedule weighing more than 3,000 kgs. unladen and covered by private transport vehicle permit and those in respect of which private service vehicle permit is required under the Motor Vehicles Act, 1988 (Central Act 59 of 1988)-		
	(b) in other cases-For every person (other than the driver which the vehicle is permitted to carry)	75	100

Increasing the Rate of Tax Payable in Respect of Certain Motor Vehicles Under The Said Act [G.O. Ms. No. 1184, Home (Transport-1), dated the 30th November 2001] Notification II No. II(2)/HO/892 (f-3)/2001. - In exercise of the powers conferred by clause (2) of section 3 of the Tamil Nadu Motor Vehicles Taxation Act, 1974 (Tamil Nadu Act 13 of 1974), the Governor of Tamil Nadu hereby increases the rate of tax mentioned in column (2) of the Table below payable in respect of motor vehicles whether or not drawing a trailer or side car, at the time of first registration, specified in item (A) of the Second Schedule to the said Act, as specified in column (3) to the Table.

## 2. This Notification shall come into force on the 1st December 2001.

Table

Classes of vehicle

SI. No.		Rate of tax as per Second schedule	Revised rate of tax
1	2	3 Rs.	4 Rs.
1	Motor Cycles exceeding 50 c.c. but not exceeding 75 c.c.	1310	1350
2	Motor Cycles exceeding 75 c.c. but not exceeding 170 c.c.	1950	2000
3	Motor Cycles exceeding 170 c.c.	2340	2500

Exemption of Tax Payable in Respect of Non-Transport Motor Vehicles Used by the Disabled Soldiers and Officers of Defence Service for Certain Conditions Under Motor Vehicles Taxation Act[G.O. Ms. No. 162, Home (Transport I), dated the 26th February 2002]No.

II(2)/HO/837(d)/2002. - In exercise of the powers conferred by sub-clause (a) of clause (1) of section 20 of the Tamil Nadu Act 13 of 1974) the Governor of Tamil Nadu hereby exempts to the tax payable under the said Act in respect of a non-transport (personal) motor vehicles owned and used by the disabled soldiers and officers of defence service with effect on and from 26-2-2002 subject to the following conditions, namely :-(i)The tax exemption is applicable to one Vehicle only if the individual possess two or more such vehicles.(ii)The tax exemption is not allowed to transport vehicles like Omini bus, maxi cab, motor cab and auto rickshaw.(iv)The tax exemption is allowed as long as the Vehicle is owned by the individual or till/life time, whichever is earlier and it is not allowed to the legal-heirs of such individuals.(v)Necessary entry in the disability certificate of the soldiers or officers of the Defence Services shall be made by the appropriate authority.Reduction of Tax Payable by the Operators of Mini Buses Plying in the Unserved Rural Areas of all Districts Except the Chennai Metropolitan Development Area Under Tamil Nadu Motor Vehicles Taxation Act[G.O. Ms. No. 279, Home (Training III), dated the 28th March 2002]No. II(2)/HO/313(d)/2002.

- In exercise of the powers conferred by clause (1) of section 3 of the Tamil Nadu Motor Vehicles Taxation Act, 1974 (Tamil Nadu Act 13 of 1974), the Governor of Tamil Nadu hereby makes reduction in the rate of tax payable by the operators of Mini Buses plying in the unserved rural areas of all the districts except the Chennai Metropolitan Development Area from Rs. 360 (Rupees three hundred and sixty only) per seat per quarter to Rs. 250 (Rupees two hundred and fifty only) per seat per quarter for the period commencing on and from the 1st April 2002.Reduction in rate of Tax Payable in Respect of Motor Vehicles Registered Temporarily Under Tamil Nadu Motor Vehicles Taxation Act[G.O. Ms. No. 969, Home (Transport-I), dated the 16th October 2002]No.

H(2)/HO/958/2002. - In exercise of the powers conferred by clause (1) of section 20 of the Tamil Nadu Motor Vehicles Taxation Act, 1974 (Tamil Nadu Act 13 of 1974), and in supersession of the Home Department Notification No. II/(2)/HO/2609/93 at page 552 in Part II - section 2 of the Tamil Nadu Government Gazette, dated the 2nd June 1993, the Governor of Tamil Nadu hereby makes reduction in the rate of the tax payable in respect of the motor vehicles registered temporarily under section 43 of the Motor Vehicles Act, 1988 (Central Act 59 of 1988) and specified in Column (1) of the Table below, at the rates specified in column (2) thereof : -Table

Class of Motor Vehicles	Reduced rate of Tax
1	2

1	Motor Vehicles specified in Part I of the Third Schedule to the said Act.	2% of the Life time tax.
2	Motor Cycles specified in item (A) of the Second Schedule to the said Act.	2% of the Life time tax

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

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

Exemption of tax Payable in Respect of Twenty Contract Carriages Belonging to State Tourists Development Corporations of the Southern States Covered by Permits Granted on Reciprocal Basis Under Tamil Nadu Motor Vehicles Taxation Act[G.O. Ms. No. 1200, Home (TR VI), dated the 12th December 2002]No. H(2)/HO/28/2003. - In exercise of the powers conferred by clause (1) of section 20 of the Tamil Nadu Motor Vehicles Taxation Act, 1974 (Tamil Nadu Act 13 of 1974), the Governor of Tamil Nadu hereby exempts from payment of tax payable under the said Act in respect of 20 (twenty) contract carriages belonging to each of the State Tourist Development Corporations registered in the States of Karnataka, Andhra Pradesh, Kerala, Maharashtra, Goa and the Union Territory of Pondicherry plying in the state of Tamil Nadu and covered by permits granted under section 74 of the Motor Vehicles Act, 1988 (Central Act 59 of 1988) subject to the condition that the above said States shall give similar exemption from payment of tax in respect of the 20 (twenty) contract carriages belonging to the Tamil Nadu Tourism Development Corporation Limited, registered in the State of Tamil Nadu and covered by permits granted under the said section 74 of the Motor Vehicles Act, 1988 (Central Act 59 of 1988) to operate the said vehicles in the above said States. Provided that such exemption shall not be in respect of those vehicle plying, picking up and setting down passengers in the State of Tamil Nadu. Contiguous Areas of the City of Chennai as Comprising the Chennai Metropolitan Area[G.O. Ms. No. 1067, Home (Transport I), dated the 6th November 2006]No. II(2)/HO/547(b)/2006. - Under clause (4) of section 2 of the Tamil Nadu Motor Vehicles Taxation Act, 1974 (Tamil Nadu Act 13 of 1974) and in supersession of the Home Department Notification No. 11(2)1 HO/1835(h)/96, published at pages 1-12 in Part II - section 2 of the Tamil Nadu Government Gazette Extraordinary, dated the 2nd September 1996, the Governor of Tamil Nadu hereby specifies in the Schedule appended to this Notification, the contiguous areas of the City of Chennai as comprising the Chennai Metropolitan area :-

District Name	Taluk Name	Firka Name	SI. No.	Running No.	Village No.	Village Name
1	2	3	4	5	6	7
Kancheepuram	Tambaram	Alandur	1	1	2	Polichalur
			2	2	23	Pamtnal
			3	3	35	Hasthiriapuram
			4	4	21	Pallavaram
			5	5	4	



				Pallavaram
				Cantonment
		6	6	22
		7	7	18
		8	8	14
		9	9	13
		10	10	16
		11	11	17
		12	12	19
		13	13	20
		14	14	18
		15	15	24
Kancheepuram	Tambaram	1	16	28
		2	17	29
		3	18	31
		4	19	30
		5	20	27
		6	21	26
		7	22	25
		8	23	34
		9	24	33
		10	25	36
		11	26	37
		12	27	38
		13	28	39
		14	29	54
		15	30	32
		16	31	57
		17	32	56
		18	33	55
Kancheepuram	Pallikaranai	1	34	44
		2	35	45
		3	36	47
		4	37	49
		5	38	50
		6	39	48
		7	40	43

		8	41	46	Seevaram
		9	42	42	Pallikaranai
		10	43	40	Medavakkam
		11	44	41	Jalladampettai
		12	45	52	Perumbakkam
		13	46	53	Sittalappakkam
		14	47	58	Koilanjeri
		15	48	59	Madurapakkam
		16	49	60	Molacheri
		17	50	61	Ottiambakkam
		18	51	62	Arangalani
		19	52	63	Semmanjeri
		20	53	51	Sholinganallur
		21	54	64	Uthandi
Kancheepuram Tambaram	Alandur	1	55	6	Nandampakkam
		2	56	7	St. Thomas Moount
		3	57	8	Alandur
		4	58	9	Pamthivakkam
		5	59	10	Adambakkam
		6	60	11	Palavanthangal
		7	61	12	Nanganallur
		8	62	5	Meenambakkam
		9	63	3	Cowl Bazzar
		10	64	1	Anakaputhur
Kancheepuram Kancheepuram	Tnenneri	1	1	158	Kunnavakkam
		2	2	165	Venbakkam
		3	3	157	Thiruvengaranai
Kancheepuram Thiru-perum-budur	Mangadu	1	4	68	Mangadu
		2	5	70	Paraniputhur
		3	6	69	Chinnapanicheri
		4	7	84	Periapanicheri
		5	8	72	Ayyappanthangal
		6	9	71	Srinivasapuram
		7	10	73	Thelliagaram
		8	11	75	Mowlivakkam
		9	12	76	Madanandapuram
		10	13	74	Kolathuvanjeri

	11	14	77	Mugalivakkam
	12	15	78	Manappakkam
	13	16	80	Gerugambakkam
	14	17	79	Kolapakkam
	15	18	85	Kovur
	16	19	87	Moonrankattalai
	17	20	86	Sikkarayapuram
	18	21	67	Kolamainvakkam
Kancheepuram Thiru-perum-budur Kunrathur	1	22	66	Malayambakkam
	2	23	89	Thirunageswaram
	3	24	90	Venkatapuram
	4	25	65	Kollacheri
	5	26	88	Mananjeri
	6	27	84	Rendankattalai
	7	28	83	Thandalam
	8	29	81	Tharapakkam
	9	30	91	Kunnathur
	10	31	122	Sirukalathur
	11	32	64	Kavanur
	12	33	61	Nandambakkam
	13	34	97	Poonthandalam
	14	35	59	Amadurmedu
	15	36	98	Nallur
	16	37	93	Palanthandalam
	17	38	94	Erumaiyur
	18	39	92	Thirumudivakkam
Kancheepuram Thiru-perumbudur Thandalam	1	40	49	Sengadu
	2	41	48	Kandamangalam
	3	42	50	Mannur
	4	43	51	Nemili
	5	44	57	Irungattukkottai
	6	45	56	Katrambakkam
	7	46	60	Puduppair
	8	47	62	Tharavur
	9	48	55	Thandalam
	10	49	54	Mevalurkuppam
	11	50	53	Valarapuram

		12	51	52	Kondavakkam
Kancheepuram Thiru-Perumbudur	Thiru Perumbudur	1	52	117	Gunduperumbedu
		2	53	139	Nallamperumbedu
		3	54	115	Maganyam
		4	55	140	Alagur
		5	56	104	Navalur
		6	57	116	Vellari
		7	58	103	Pillaippakkam
		8	59	118	Oddankaranai
		9	60	104	Kolathur
		10	61	102	Vengadu
		11	62	101	Irumbedu
		12	63	58	Pennalur
		13	64	42	Thiruperumpudur
		14	65	43	Vadamangalam
		15	66	44	Padicheri
		16	67	47	Ayakolathur
		17	68	45	Sirukiloy
		18	69	46	Kiloy
Kancheepuram Thiru-perumbudur	Vallam	1	70	39	Mambakkam
		2	71	40	Pondur
		3	72	41	Irungulam
		4	73	120	Araneri
		5	74	119	kaduyanjeri
		6	75	63	Sirukalathur
		7	76	121	Vadagal
		8	77	123	Valathanjeri
		9	78	124	Vallam
		10	79	136	Vaipur
		11	80	137	Perinjiambakkam
		12	81	135	Mathur
		13	82	126	mettupalayam
		14	83	127	Panruti
Kancheepuram Thiru-perumbudur	Sanguvar-Sathiram	1	84	34	Santahavelur
		2	85	37	Sirumangadu
		3	86	33	Molasur
		4	87	32	Sogandi

	5	88	38	Thirumangalam
	6	89	36	Echur
	7	90	125	Budanur
	8	91	35	Kunnam
Kancheepuram Thiru perumbu-dur Madura Mangalam	1	92	23	Kandur
	2	93	31	Nandimedu
Kancheepuram Thiru perumbu-dur Padappai	1	94	95	Naduveerapattu
	2	95	99	Somangalam
	3	96	100	Karunagaracheri
	4	97	96	Puducheri
	5	98	111	Varadajapuram
	6	99	108	Manimangalam
	7	100	110	Karasangal
	8	101	109	Thundalkalani
	9	102	106	Malaippattu
	10	103	107	Sethupattu
	11	104	113	Padappai
	12	105	143	Athananjeri
	13	106	142	Salamangalam
	14	107	141	Narlambakkam
	15	108	114	Sirumathur
Kancheepuram Thiru perumbu-dur Serapananjeri	1	109	129	Elichur
	2	110	128	Panayur
	3	111	131	Vadakkuppattu
	4	112	132	Badarvadi
	5	113	130	Poondi
	6	114	134	Oragadam
	7	115	133	Sennakuppam
	8	116	155	Valayakkaranai
	9	117	154	Umayalparancheri
	10	118	152	Vattambakkam
	11	119	156	Nattarasampattu
	12	120	157	Siruvanjur
	13	121	167	Kavanur
	14	122	160	Erivakkam
	15	123	159	Kattuppakkam

		16	124	158	Vadamelpakkam
		17	125	165	Nellamangalam
		18	126	164	Korukkarithangal
		19	127	166	Keelakkalani
		20	128	112	Adanur
		21	129	169	Madambakkam
		22	130	168	Kuthanur
		23	131	162	Arambakkam
		24	132	163	Ammanambakkam
		25	133	161	Orathur
		26	134	153	Kanchivakkam
		27	135	151	Navalur
		28	136	149	Serapananjeri
		29	137	148	Panappakkam
		30	138	144	Vanjuvanjeri
		31	139	150	Vellerithangal
		32	140	147	Karanilhangal
		33	141	146	Thiruvamputheri
		34	142	138	Koolangancheri
		35	143	145	Kavalkalani
Kancheepuram Chengalpattu	Manamathi	1	144	176	Manamathi
		2	145	177	Agaram
		3	146	184	Amur
		4	147	186	Adigamanallur
		5	148	185	Porundavakkam
		6	149	183	Panchanhiruthi
		7	150	167	Pundi
		8	151	168	Rayamangalam
		9	152	192	Paiyanur
Kancheepuram Chengalpattu	Thirupporur	1	153	105	Thirpporur
		2	154	106	Salavakkam
		3	155	104	Kannagapaitu
		4	156	102	Illalur
		5	157	103	Sengadu
		6	158	109	Thandalam
		7	159	110	Edayankuppam
		8	160	115	Kattur

		9	161	101	Vembedu
		10	162	114	Sembakkam
		11	163	111	Madayathur
		12	164	112	Chettipatturama yankuppam
		13	165	187	Sirudavur
		14	166	188	Alathur
		15	167	191	Karungulipallam
		16	168	189	Vengaleri
		17	169	46	Thaiyur
		18	170	47	Kayar
Kancheepuram Chengalpattu	Karumbakkam	1	171	163	Valarkundram
		2	172	125	Reddikuppam
		3	173	164	Mullipakkam
		4	174	123	Puiluppai
		5	175	122	Karumbakkam
		6	176	165	Royalpattu
		7	177	121	Viralpakkam
		8	178	119	Vengur
		9	179	93	Perunthandalam
		10	180	94	Hanumanthapuram
		11	181	95	Dasirikuppam
		12	182	96	Sirukundram
		13	183	97	Mauderi
		14	184	118	Melur
		15	185	116	Kilur
		16	186	120	Mailai
		17	187	117	Kottamedu
		18	188	166	Edakundram
		19	189	100	Nellikuppam
		20	190	98	Kondangi
		21	191	99	Agaram
Kancheepuram Chengalpattu	Kelam-bakkam	1	192	33	Navalur
		2	193	34	Egattur
		3	194	36	Kuttukkadu
		4	195	37	Kalipattur
		5	196	42	Kelambakkam

		6	197	43	Padur
		7	198	44	Kovalam
		8	199	45	Thiruvidadanthai
		9	200	35	Kanathur
					Reddikup-pam
		10	201	107	Nemmeli
		11	202	108	Krishnakaranai
		12	203	190	Pattipulam
		13	204	193	Saluvankuppam
		14	205	31	Thalambur
		15	206	32	Karani
		16	207	27	Kilakottur
		17	208	24	Melakottur
		18	209	29	Mambakkam
		19	210	26	Kolathur
		20	211	28	Ponmar
		21	212	30	Polacheri
		22	213	38	Siruseri
		23	214	39	Sonallur
		24	215	40	Velichai
		25	216	41	Pudupakkam
Kancheepuram Chengalpattu	Chengalpattu	1	217	126	Senneri
		2	218	91	Anjur
		3	219	135	Virapuram
		4	220	92	Itchankaranai
Kancheepuram Chengalpattu	Palur	1	221	63	Vembakkam
		2	222	64	Guruvanmedu
		3	223	73	Kolathur
		4	224	62	Dasirkunnathur
		5	225	61	Appur
		6	226	58	Thalimangalam
		7	227	59	Perumalthangal
		8	228	60	Senthamangalam
		9	229	71	Chettipunyam
		10	230	72	Venkatapuram
		11	231	69	Sastramlambakkam
Kancheepuram Chengalpattu	Kattan kolathur	1	232	50	Kayarambedu



		2	233	79	Gudalur
		3	234	54	Potheri
		4	235	53	Konathi
		5	236	52	Thailavaram
		6	237	51	Vallancheri
		7	238	56	Kattankolathur
		8	239	55	Ninnakkarai
		9	240	80	Kadambur
		10	241	49	Kalivanthapattu
		11	242	81	Karumbur
		12	243	82	Karunilam
		13	244	84	Singaperumalkoil
		14	245	85	Vinjiambakkara
		15	246	86	Thirutheri
		16	247	87	Pareri
		17	248	88	Thenmelpakkam
		18	249	89	Kachad imangalam
		19	250	90	Kondamangalam
		20	251	83	Sengundram
		21	252	78	Chithamannur
		22	253	74	Thirukatchur
		23	254	77	Kilakkarana
		24	255	75	Panagottur
		25	256	76	eramanur
		26	257	57	Settamangalam
Kancheepuram Chengalpattu	Guduvancheri	1	258	1	Mannivakkam
		2	259	2	Vandalur
		3	260	4	Urapakkam
		4	261	8	Ayyancheri
		5	262	3	Kilambakkam
		6	263	9	Nedugundram
		7	264	10	Puthur
		8	265	12	Unamancheri
		9	266	11	Kolapakkam
		10	267	21	Nallambakkam
		11	268	23	Vengadamangalam
		12	269	22	Ralhnangalam

			13	270	20	Kirapakkam
			14	271	25	Murugamangalam
			15	272	5	Guduvamcheri
			16	273	6	Nandivaram
			17	274	7	Karanipuducheri
			18	275	13	Arungal
			19	276	15	Kannivakkam
			20	277	16	Pandur
			21	278	19	Kumili
			22	279	14	Perumattunallur
			23	280	48	Kalvoy
			24	281	17	Hasthinapuram
			25	282	18	Ottivakkam
Thiruvallur	Uthukkottai	Uthukkottai	1	1	68	Ellapuram
			2	2	67	Sitharipakkam
			3	3	41	Senjiagaram
			4	4	60	Thandalam
			5	5	49	Parthumanikuppam
			6	6	55	Sirunai
			7	7	58	Kilakaramannur
			8	8	59	Thoodareddikuppam
			9	9	64	Ellapuram
Thiruvallur	Uthukkottai	Periya-palayam	1	10	66	Periyapalayam
			2	11	68	Moongilpattu
			3	12	82	Panappakkam
			4	13	65	Rallapadi
			5	14	87	Akkarapakkam
			6	15	88	Thirunilai
			7	16	86	Maduravasal
			8	17	85	Panayanjeri
			9	18	83	Velapakkam
			10	19	84	Seeyanjeri
			11	20	69	Vadamadurai (A, B & C Block)
			12	21	46	Enambakkam
			13	22	47	Melmaligaipattu
Thiruvallur	Uthukkottai	Kanni-gaipair	1	23	90	Kannigaipair(S)

			2	24	90	Kannigaipair(W)
			3	25	92	Manjakaranai
			4	26	91	Kurambakkam
			5	27	93	Kottakuppam
			6	28	89	Amidanallur
			7	29	79	Neyveli
			8	30	94	Annadanakavakkam
			9	31	78	Thirukandalam
			10	32	95	Madavilagam
			11	33	77	Pusivakkam
			12	34	75	Alinijivakkam
			13	35	76	Perumudivakkam
			14	36	80	Alapakkam
			15	37	74	Athivakkam
			16	38	73	Athangikavanoor
			17	39	72	Pagalmedu
			18	40	70	Mamballam .
Thiruvallur	Uthukkottai	Velapuram	14	41	28	Velapuram
			2	42	34	Peruttivakkam
			3	43	38	Vadathillai
			4	44	31	Kalavai
			5	45	30	Alapakkam
			6	46	24	Meyyur
			7	47	32	Edambedu
			8	48	20	Vembedu
			9	49	26	Gurupuram
Thiruvallur	Gummudi-poondi	Elavoor	1	50	50	Periyaobulapuram
			2	51	51	Elavoor 1 & 2
			3	52	64	Athupakkam
			4	53	67	Valathulambedu
			5	54	65	Melakkalini
			6	55	63	Thervaji
Thiruvallur	Guminudi-poondi	Poovalambedu	1	56	16	Poovalambedu
			2	57	17	Sithurnatham
			3	58	18	Amirthamangalam
			4	59	45	Getanmalee
			5	60	43	Kanulur

			6	61	29	Thiruvayarkandigai
			7	62	19	Chinnapuliur
			8	63	33	Seppedu
			9	64	32	Manali
Thiruvallur	Gummudi-poondi	Gummudi-poondi	1	65	74	Naduvanpallam
			2	66	79	Kilmudalambedu 1 & 2
			3	67	75	Gummudippondi
			4	68	48	Karumbakkam
			5	69	70	Chinnasoliyambakkam
			6	70	81	Melmudalambedu
			7	71	49	Pappankuppam
			8	72	82	Puduvoyal 1 & 2
			9	73	44	Annapanaikenkuppam
Thiruvallur	Ambathur	Madura-voyal	1	74	64	Ayanambakkam
			2	75	65	Koladi
			3	76	66	Perumalagaram
			4	77	71	Vanagaram
			5	78	68	Thundalam
			6	79	70	Sivaboortham
			7	80	69	Chettiaragaram
			8	81	67	Noombal
			9	82	73	Maduravoyal
			10	83	72	Karambakkam
Thiruvallur	Ambathur	Ambathur	1	84	12	Koilpadagai -1 & 2
			2	85	62	Nolambur
			3	86	63	Adayalampattu
			4	87	60	Mannur
			5	88	61	Athipattu
			6	89	18	Ambattur
			7	90	17	Ayappakkam
			8	91	16	Thirumullaivoyal 1 & 2
			9	92	21	Oragadam
			10	93	19	Patravakkam
			11	94	20	Menambedu
			12	95	56	Korattur
			13	96	59	Mugappair
			14	97	57	Kakapallam

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Thiruvallur	Ambathur	Morai	1	98	1	Kilgondaiyar
			2	99	2	Alathur
			3	100	3	Pandeswaram
			4	101	4	Arakkambakkam
			5	102	5	Morai - 1 & 2
			6	103	6	Melapakkam
			7	104	7	Kadavoor
			8	105	8	Vellacheri
			9	106	9	Palavedu
			10	107	10	Mugahtapudupattu
			11	108	11	Mitanmallee
			12	109	13	Vellanur
			14	110	15	Pothur
			15	111	14	Pammadugulam
Thiruvallur	Ambattur	Madavaram	1	112	45	Kathivakkam
			2	113	46	Eranavoor
			3	114	47	Thirvathiyur
			4	115	48	Sathangadu
			5	116	44	Sadayankuppam
			6	117	43	Kadapakkam
			7	118	42	Elnthacheri
			8	119	41	Malai Mullaivayal Vaikadu
			9	120	50	Madavaram
			10	121	49	Chinnasekkadu
Thiruvallur	Ambattur	Senkun-dram	1	122	22	Senkundraum
			2	123	53	Kadervedu
			3	124	54	Soorapattu
			4	125	52	Pozal
			5	126	57	Vilakkuputtu
			6	127	23	Naravarikuppam
			7	128	36	Thandalkalani
			8	129	34	Lyon 1 & 2
			9	130	37	Gtantlyn
			10	131	38	Vadaperumbakkam
			11	132	31	Payasambaakam
			12	133	30	Settimedu

			13	134	33	Athivakkam
			14	135	25	Palavayal
			15	136	24	Theerthagarianpattu
			16	137	32	Alinijivakkam
			17	138	35	Vadakarai
			18	139	26	Valankadupakkam
			19	140	27	Sirugavoor
			20	141	28	Ariyalur
			21	142	28	Senarambakkam
			22	143	28	Theeyambakkam
			23	144	40	Mathur
			24	145	39	Manjanbakkam
			25	146	29	Kasappur
			26	147	55	Puthagaram
Thiruvallur	Ambattur	Amman-bakkam	1	148	33	Ammanambakkam
			2	149	42	Karanai
			3	150	36	Guruvayal
			4	151	39	Ayalaheri
			5	152	34	Agaram
			6	153	35	Sethupakkam
			7	154	44	Thamaraipakkam
			8	155	30	Sembedu
			9	156	31	Vengal A-Block
Thiruvallur	Thiruvallur	Poondi	1	157	15	Poondi
			2	158	14	Krishnapuram
			3	159	16	Kannamapettai
			4	160	19	Ramanathandalam
			5	161	21	Errayur
			6	162	20	Seeyanjeri
Thiruvallur	Thiruvallur	Pandoor	1	163	69	Pandoor
			2	164	58	Thirupasoor A- Block
Thiruvallur	Thiruvallur	Kadambat-tur	1	165	108	Kadambattur
			2	166	71	Piryanakupam
			3	167	68	Attupakkam
Thiruvallur	Thiruvallur	Vengathur	1	168	97	Vengathur
			2	169	104	Polivakkam
			3	170	72	Egathur

			4	171	106	Pinjivakkam
			5	172	124	Erayamangalam
			6	173	99	Papparambakkam - A and B Block
Thiruvallur	Thiruvallur	Mappedu	1	174	126	Mappedu
			2	175	145	Thiupandaiyur -
			3	176	135	Ulandai
			4	177	138	Kottaiyur
Thiruvallur	Thiruvallur	Villiyur	1	178	32	Villiyur
			2	179	48	Vishnuvakkam
			3	180	21	Kerukampoondi
			4	181	49	Perathur
			5	182	46	Vathattur
Thiruvallur	Thiruvallur	Thiruvur	1	183	94	Thiruvur
			2	184	86	Pakkam A and B Block
			3	185	85	Puliyur
			4	186	88	Veppampattu
			5	187	81	Sirukalathur
			6	188	96	Aranvayal
Thiruvallur	Thiruvallur	Thiruvallur	1	189	57	Thiruvallur
			2	190	53	Odhikkadu
			3	191	54	Punnapakkam
			4	192	75	Kakalur
			5	193	77	Thandalam
			6	194	52	Ikkadu
			7	195	95	Putlur
			8	196	55	Pullaravakkam
Thiruvallur	Ponneri	Sholavaram	1	197	114	Nallur
			2	198	106	Jaganathapuram
			3	199	108	Athur
			4	200	109	Erumaivettipalayam
			5	201	105	Karanodai
			6	202	104	Sothuperumbedu
			7	203	112	Attanthangal
			8	204	113	Vijayanallur
			9	205	111	Alamati
			10	206	115	Sembilivaram

			11	207	117	Siruniam
			12	208	116	Sholavaram
			13	209	118	Padianallur
			14	210	124	Angadu
			15	211	125	Orakkadu
Thiruvallur	Ponneri	Nayar	1	212	77	Amur
			2	313	100	Nayar
			3	214	101	Nerkundram
			4	215	102	Sekkancheri
			5	216	103	Sorrappattu
			6	217	119	Sothupakkam
			7	218	120	Melsingilimedu
			8	219	123	Kummanur
			9	220	121	Perungavoor
			10	221	126	Pudur
			11	222	127	Kandigai
			12	223	122	Marambedu
			13	224	126	Arumanthai
			14	225	130	Pudupakkam
			15	226	131	Mafuskhanpettai
			16	227	132	Periyamullaivoyal
			17	228	146	Chinnamullaivoyal
			18	229	133	Vazhugaimedu
			19	230	134	M.Adiyur
			20	231	146	Seemapuram
			21	232	129	Kodipallam
			22	233	147	Thirunnai
			23	234	149	Villivoyal
			24	235	150	Vichur
Thiruvallur	Ponneri	Arani	1	236	61	Peravallur
			2	237	60	Vairavamkuppam
			3	238	63	Vadakkanallur
			4	239	62	Duranallur
			5	240	64	Sevittupanapakkam
			6	241	65	Secundapuram
			7	242	66	Pondavakkam
			8	243	67	Madavaram



			9	244	69	Malliankuppam
			10	245	68	Arani
			11	246	70	Chinnamedu
			12	247	71	Kilameni
			13	248	72	Aampakkam
			14	249	73	Natham
			15	250	75	Panjeti
			16	251	76	Thatchur
			17	252	107	Bandikawanur
			18	253	74	Eranavakkarri
Thiruvallur	Ponneri	Ponneri	1	254	44	Arasur
			2	255	46	Andavoyal
			3	256	47	Aplavaram
			4	257	48	Sombatu
			5	258	49	Parnambedu
			6	259	50	Kilikodu
			7	260	52	Eliambedu
			8	261	51	Thiruppair
			9	262	53	Kanakavallipuram
			10	263	54	Guduvargherry
			11	264	55	Chinnakavanam
			12	265	57	Aladu
			13	266	43	Kattavoor
			14	267	58	Thadaperumbakkam
			15	268	59	Ponneri
Thiruvallur	Ponneri	Thirupalaivanam	1	269	5	Karimanal
			2	270	8	Pakkam
			3	271	6	Kanavanthurai
			4	272	7	Palaverkadu
			5	273	10	Sirulapakkam
			6	274	9	Avurivakkam
			7	275	29	Thirupalaivanam
			8	276	30	Vanjivakkam
			9	277	32	Pralayampakkam
			10	278	41	Asananudur
			11	279	35	Thangalperumbulam
			12	280	34	Andarmadam

			13	281	40	Perumbedu
			14	282	56	Lingapayanpettai
			15	283	42	Medur
			16	284	45	Vidathandalam
Thiruvailur	Ponneri	Kollur	1	285	1	Poongulam
			2	286	3	Kanrambakkam
			3	287	2	Mangodu
			4	288	4	Kallur
			5	289	11	Annamalaicheri
			6	290	12	Periyaveppathur
			7	291	13	Uppunelvoyal
			8	292	14	Seliambedu
			9	293	15	Injur
			10	294	17	Umippedu
			11	295	27	Vembedu
			12	296	28	Poovami
			13	297	18	Seganyam
			14	298	16	Kanganamedu
			15	299	19	Devampattu
			16	300	20	Agarara
			17	301	21	Periyakarumbur
			18	302	25	Kumarancheri
			19	303	22	Kolur
			20	304	23	Iluppakkam
			21	305	24	Panappakkam
			22	306	26	Avur
Thiruvallur	Ponneri	Minjur	1	307	78	Anuppampattu
			2	308	98	Nalur
			3	309	99	Vannivakkam
			4	310	135	Minjur
			5	311	136	Nandiambakkam
			6	312	138	Ariyanvoyal
			7	313	97	Yellampakkam
			8	314	137	Kollati
			9	315	139	Kalpakkam
			10	316	142	Ennur
			11	317	143	Athipattu

Thiruvallur	Ponneri	Kattur	12	318	144	Vallur
			13	319	148	Edayanchavadi
			1	320	33	Sirupalaverkadu
			2	321	36	Karangali
			3	322	37	Ebrahampuram
			4	323	38	Kadappakkam
			5	324	39	Thathamanni
			6	325	31	Eraakuracheri
			7	326	88	Siriilappanjaneri
			8	327	79	Devadanam
			9	328	80	Kumarasirulapakkam
			10	329	81	Kaniambakkam
			11	330	96	Thottakadu
			12	331	83	Velur
			13	332	82	Siruvelur
			14	333	85	Eripinayarkuppam
			15	334	84	Thiruvellavoyal
			16	335	86	Athamanjeri
			17	336	87	Somanjeri
			18	337	94	Thinaipakkam
			19	338	95	Merattoor
			20	339	141	Puzhudivakkam
			21	340	89	Kattoor
			22	341	90	Kalanji
			23	342	91	Kattupalli
			24	343	92	Vayalur
			25	344	140	Neidavoyal
Thiruvallur	Poonamallee	Avadi	26	345	93	Kadamanjeri
			1	346	30	Thiruverkadu
			2	347	29	Sundaracholavaram
			3	348	31	Veeraraghayapuram
			4	349	25	Paruthipattu
			5	350	26	Paleripattu
			6	351	24	Vilinjambakkam
			7	352	23	Soranjeri
			8	353	27	Kannapalayam
			9	354	28	Melpakkam

Thiruvallur	Poonamallee	Thiruninravur	1	355	3	Thiruninravur
			2	356	1	Naduguthagai
			3	357	5	Korattur-A
			4	358	5	Korattur-B
			5	359	4	Agraharam Mel
			6	360	2	Nemilicheri
			7	361	21	Karunagaracheri
			8	362	20	Amadhurmedu
			9	363	22	Thandurai
			10	364	19	Voyalanallur
Thiruvallur	Poonamallee	Thiru-mazhisai	1	365	36	Thirumazhisai
			2	366	18	Kilmanambedu
			3	367	37	Udayaarkoil
			4	368	12	Kuthambakkam
			5	369	14	Sembarambakkam
			6	370	9	Padur
			7	371	8	Meyyur
			8	372	17	Vellavedu
			9	373	16	Narasingapuram
			10	374	15	paravtharaj apuram
			11	375	13	Palanjur
			12	376	10	Nemam-A
			13	377	10	Nemam-B
			14	378	11	Thirumalairajapuram
			15	379	6	Nochimedu
			16	380	7	Gudapakkam
Thiruvallur	Poonamallee	Poonamallee	1	381	32	Parivakkam
			2	382	33	Banaveduthottam
			3	383	42	Varadharajapuram
			4	384	38	Madavilagam
			5	385	44	Ariamandanallur
			6	386	43	Tukkananabattu
			7	387	34	Pidarithangal
			8	388	35	Kolappancheri
			9	389	45	Poonamallee
			10	390	46	Agraharam
			11	391	49	Kattuppakkam

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12	392	48	Goparasanallur
13	393	47	Senneerkuppam
14	394	41	Nazaratpettai
15	395	39	Meppur
16	396	40	Agaram Mel