

# Tamil Nadu Motor Vehicles Taxation Act, 1974

TAMILNADU

India

## Tamil Nadu Motor Vehicles Taxation Act, 1974

### Act 13 of 1974

- Published on 30 March 1974
- Commenced on 30 March 1974
- [This is the version of this document from 30 March 1974.]
- [Note: The original publication document is not available and this content could not be verified.]

Tamil Nadu Motor Vehicles Taxation Act, 1974 (Tamil Nadu Act 13 of 1974) Statement of Objects and Reasons - Tamil Nadu Motor Vehicles Taxation Act, 1974 (Tamil Nadu Act 13 of 1974). - At present, two kinds of taxes are being levied in this State on motor vehicles. Under the Tamil Nadu Motor Vehicles Taxation Act, 1931 (Tamil Nadu Act III of 1931), tax is levied on the stage carriages, on the basis of seated and standing accommodation and permitted daily mileage. In the case of goods vehicles, the tax is with reference to the permitted laden weight. Besides the motor vehicle tax, a tax on passengers and goods is levied under the Tamil Nadu Motor Vehicles (Taxation of Passengers and Goods) Act, 1952 (Tamil Nadu Act XVI of 1952). This levy is at the rate of 10 per cent of the collection of fares in the case of stage carriages and 5 per cent of the collection of freight in the case of public carriers. The question of consolidation and simplification of taxation in respect of motor vehicles has been engaging the attention of the Government for some time past. The Government have now decided that instead of two taxes, namely, tax on passengers and goods and tax on motor vehicles, the tax structure may be rationalised and revised and a single tax may be levied only on motor vehicles, falling under Entry 57 of the State List in the Seventh Schedule to the Constitution of India.<sup>2</sup> The Bill seeks to give effect to the above decision. The provisions of the Bill are explained in the Notes on Clauses appended to the Bill. Published in Part IV - Section 1, page 54 of the Tamil Nadu Government Gazette Extraordinary, dated the 19th March 1974, Statement of Objects and Reasons - Tamil Nadu Motor Vehicles Taxation (Second Amendment) Act, 1974 (Tamil Nadu Act 45 of 1974). - According to section 66 (3)(h) of the Motor Vehicles Act, 1988 (Central Act 59 of 1988), permit is not required to the transport vehicle owned by and used solely for the purpose of any educational institution recognised by Central or State Government. The yearly tax under the Tamil Nadu Motor Vehicles Taxation Act, 1974 (Tamil Nadu Act 13 of 1974) for the vehicles belonging to such recognised educational institutions is Rs. 1,500. In the case of vehicles belonging to educational institutions other than those coming under section 66 (3)(h) of the Motor Vehicles Act, 1988, a tax of Rs. 110 per quarter is levied under the said Tamil Nadu Act 13 of 1974. The Government have decided that a uniform yearly tax of Rs. 2,000 may be levied on vehicles belonging to all educational institutions.<sup>2</sup> Rig mounted vehicles were treated as goods carriages. The Government of India have since reclassified them as non-transport vehicles. The Government have, therefore, decided to incorporate a separate category for purposes of taxation to cover the rig

mounted vehicles and to subject them for a lump sum tax of Rs. 2,500 per annum, irrespective of the laden weight.<sup>3</sup> Further, with a view to augment the revenue of the State, the Government have decided to increase the motor vehicles tax payable under the Tamil Nadu Motor Vehicles Taxation Act, 1974 (Tamil Nadu Act 13 of 1974) in respect of certain categories of light motor vehicles, goods carriages, contract carriages, stage carriages and tourist vehicles. Accordingly, it has been decided to amend the said Tamil Nadu Act 13 of 1974 suitably.<sup>4</sup> The Bill seeks to give effect to the above decisions. Published in Part IV - Section 1 of the Tamil Nadu Government Gazette Extraordinary, dated the 4th May 1994. Statement of Objects and Reasons - Tamil Nadu Motor Vehicles Taxation (Amendment) Act, 1989 (Tamil Nadu Act 25 of 1989). - There has been a striking and sustained growth in two-wheelers, like mopeds, scooters and motor cycles from year to year. This has rendered the present system of collection of motor vehicles tax cumbersome both to the tax payers and to the Government. With a view to eliminate the inconvenience involved in paying the half-yearly tax, it is proposed to introduce lump sum payment of motor vehicles tax for motorised two-wheelers which can be paid at the time of purchase of such new vehicles.<sup>2</sup> With a view to augment the revenue of the State, the Government have also decided to increase the quarterly tax payable under the Tamil Nadu Motor Vehicles Taxation Act, 1974 (Tamil Nadu Act 13 of 1974) in respect of cars, omni buses and vans. Accordingly, it has been decided to amend the said Act.<sup>3</sup> The Bill seeks to give effect to the above decisions. Published in Part IV - Section 1 of the Tamil Nadu Government Gazette Extraordinary, dated the 11th May 1989. Statement of Objects and Reasons - Tamil Nadu Motor Vehicles Taxation (Amendment) Act, 1990 (Tamil Nadu Act 28 of 1990). - In terms of the proviso to section 8 of the Tamil Nadu Motor Vehicles Taxation Act, 1974 (Tamil Nadu Act 13 of 1974) in the case of a transport vehicle in respect of which temporary permit is granted under the Motor Vehicles Act, and the vehicle is newly registered in the second or third month of a quarter, the tax due under the said Tamil Nadu Act 13 of 1974 in respect of that vehicle is also required to be paid on the date of commencement of the quarter. In certain cases, the vehicle itself may be acquired only in the second or third month of the quarter in which case it cannot be registered in the first month of the quarter. Hence, the collection of tax, prior to the date of registration of the vehicle may not be possible. The Government have, therefore, decided to amend section 8 of the said Act so as to provide for the payment of tax under the said Act on the date of commencement of the validity of the temporary permit.<sup>2</sup> Accordingly to the Motor Vehicles Act, 1988 (Central Act 59 of 1988), the two categories of goods vehicles, namely, goods vehicles used for hire or reward and goods vehicles not used for hire or reward have been clubbed together and reclassified on the basis of laden weight. To be in consonance with the above reclassification, it has been decided to suitably amend the said Tamil Nadu Act 13 of 1974. Further, with a view to augment the revenue of the State, the Government have decided to increase the motor vehicles tax payable under the said Tamil Nadu Act 13 of 1974 in respect of goods carriages, omni buses, stage carriages and private service vehicles. Accordingly, it has been decided to suitably amend the said Act.<sup>3</sup> The Bill seeks to give effect to the above decisions. Published in Part IV - Section 1 of the Tamil Nadu Government Gazette Extraordinary, dated the 8th May 1990. Statement of Objects and Reasons - Tamil Nadu Motor Vehicles Taxation (Amendment) Act, 1991 (Tamil Nadu Act 5 of 1991). - According to paragraph III of class 2 of the First Schedule to the Tamil Nadu Motor Vehicles Taxation Act, 1974 (Tamil Nadu Act 13 of 1974), reserve stage carriages or spare buses are liable to pay tax at the rate of three-fourths of the maximum rate payable per passenger for any of the regular stage carriages of the permit holder.<sup>2</sup> There was a glaring difference in the rates of tax levied on

contract carriages and the spare buses of stage carriages which were issued with permits under new section 88(8) of the Motor Vehicles Act, 1988, even though both vehicles were used for the same purpose. Therefore, it was decided to tax such spare buses at the rate applicable to contract carriages for the duration for which such permits were issued. Accordingly in G.O. Ms. No. 357, Home, dated the 16th February 1990, orders were issued for the publication of a notification to the effect that the tax payable in respect of spare buses or reserve stage carriages issued with special permits under sub-section (8) of section 88 of the Motor Vehicles Act, 1988 (Central Act 59 of 1988) and 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) shall be levied at the rate specified in paragraph II of class 2 of the First Schedule to the said Act. It was also ordered that such tax shall be levied for the period for which such special permits are issued to such spare buses, or reserve stage carriages and the tax or the differences of tax, as the case may be, shall be collected. The said notification has come into force with effect from the 16th February 1990.<sup>4</sup> It has been brought to the notice of the Government that the burden of tax will be unbearable and will force the stage carriage operators holding reserve stage carriage permits to part with them since such operators, will not be able to maintain the said carriages without operating them on special permits now and then. The Government have, therefore, decided to collect the rate of tax in respect of the spare buses or reserve stage carriages issued with special permits under section 88(8) of the Motor Vehicles Act, 1988 at the maximum rate of tax payable per passenger per quarter for any of the regular stage carriage of the permit holder, with effect on and from the 1st April 1990.<sup>5</sup> Accordingly, the Tamil Nadu Motor Vehicles Taxation (Second Amendment) Ordinance, 1990 (Tamil Nadu Ordinance 8 of 1990), was promulgated by the Governor.<sup>6</sup> The Bill seeks to replace the said Ordinance. Published in Part IV - Section 1 of the Tamil Nadu Government Gazette Extraordinary, dated the 23 January 1991. Statement of Objects and Reasons - Tamil Nadu Motor Vehicles Taxation (Second Amendment) Act, 1991 (Tamil Nadu Act 33 of 1991). - In tune with the policy of the Government to reduce the burden of taxation on the common man, it is proposed to exempt from motor vehicles tax, motor cycles of capacity of 50 cc. and below which are, the most widely used vehicles for personal transportation. Taking note of the concession extended to the common man, it is proposed to share the burden of loss of revenue with those who own vehicles of higher capacity. Further, with a view to augment the revenue of the State, the Government have decided to increase the motor vehicles tax payable under the Tamil Nadu Motor Vehicles Taxation Act, 1974 (Tamil Nadu Act 13 of 1974), in respect of certain classes of vehicles like goods carriages, stage carriages and other vehicles with effect from the 1st day of October 1991 and to amend the said Act suitably.<sup>2</sup> The Bill seeks to give effect to the above decisions. Published in Part IV - Section 1 of the Tamil Nadu Government Gazette Extraordinary, dated the 30th September 1991. Statement of Objects and Reasons - Tamil Nadu Motor Vehicles Taxation (Amendment) Act, 1992 (Tamil Nadu Act 34 of 1992). - As the Central Government have modified the excise duty based on a classification of capacity of motor cycles, it is proposed to further rationalise the slabs of motor cycles in the State based on their capacity. It is also proposed to revise the life time tax on motor cycles, both new as well as old. It is also proposed to make further modification in the annual tax payable by owners of motor vehicles with weight less than 700 kgs. unladen. The Government have, therefore, decided to amend the Tamil Nadu Motor Vehicles Taxation Act, 1974 (Tamil Nadu Act 13 of 1974) for the purpose.<sup>2</sup> The Bill seeks to give effect to the above decision. Published in Part IV - Section 1 of the Tamil Nadu Government Gazette Extraordinary, dated the 24th April 1992. Statement of Objects and Reasons -

Tamil Nadu Motor Vehicles Taxation (Second Amendment) Act, 1992 (Tamil Nadu Act 35 of 1992). - Under section 8 of the Tamil Nadu Motor Vehicles Taxation Act, 1974 (Tamil Nadu Act 13 of 1974), the tax due under the Act has to be paid within thirty days from the commencement of the quarter, half-year or year as may be prescribed. Consequent on the representations received from the operators of stage carriages, it has been decided to increase this period of thirty days to forty-five days.2. According to section-A of the said Act, no application for the grant or renewal of fitness certificate in respect of a transport vehicle under the Motor Vehicles Act, 1988 (Central Act 59 of 1988), shall be entertained, unless the tax due under the said Tamil Nadu Act 13 of 1974 in respect of such vehicle has been paid. In pursuance of the above provision, new transport vehicles, produced for registration will have to be denied fitness certificate unless the tax has been paid in respect of such vehicles. On the representations received from certain State Transport Undertakings, it has now been decided to make provisions in the said Tamil Nadu Act 13 of 1974 to the effect that the above provision shall not apply for the issue of fitness certificate in respect of such new transport vehicles.3. The Bill seeks to give effect to the above decisions. Published in Part IV - Section 1 of the Tamil Nadu Government Gazette Extraordinary, dated the 24th April 1992. Statement of Objects and Reasons - Tamil Nadu Motor Vehicles Taxation (Third Amendment) Act, 1994 (Tamil Nadu Act 54 of 1994). - At present, the Tamil Nadu Motor Vehicles Taxation Act, 1974 (Tamil Nadu Act 13 of 1974) does not provide for the adjustment of the excess amount of tax paid in respect of a motor vehicle against the tax payable for such vehicle under the said Act. The Government have, therefore, decided to make a specific provision in this regard by amending the said Act suitably.2. The Bill seeks to give effect to the above decision. Published in Part IV - Section 1 of the Tamil Nadu Government Gazette Extraordinary, dated the 9th November 1994. Statement of Objects and Reasons - Tamil Nadu Motor Vehicles Taxation (Amendment) Act, 1996 (Tamil Nadu Act 36 of 1996). - In pursuance of the High Court's observation made in 1990 that it would be reasonable to levy a tax of Rs. 1,500 per seat per quarter on omni buses, the Government have decided to levy Rs. 1,500 per seat per quarter on all omni buses. The Government have also decided to enhance the tax on imported vehicles, as indicated below : -Unladen weightImported VehiclesPresent rateRevised rate

**1.**

**2.**

(in Rs. per annum)Not more than 700kgs.

**1500.**

**1800.**

**701. kgs. to 1,500 kgs.**

**1950.**

**2350.**

**1.**

,501 kgs. to 2,000 kgs.

**2250.**

**2700.**

**2.**

,001 kgs to 3,000 kgs.

**2400.**

**2900.**

More than 3,000 kgs

**2700.**

**3300.**

In order to give effect to the above decisions, the Government have decided to amend the First Schedule to the Tamil Nadu Motor Vehicles Taxation Act, 1974 (Tamil Nadu Act 13 of 1974) suitably.2. The Bill seeks to give effect to the above decision. Published in Part IV - Section 1 of the Tamil Nadu Government Gazette Extraordinary, dated the 29th August 1996. Statement of Objects and Reasons - Tamil Nadu Tax on Entry of Motor Vehicles into Local Areas (Amendment) Act, 1998 (Tamil Nadu Act 19 of 1998). - As per section 10 of the Tamil Nadu Tax on Entry of Motor Vehicles into Local Areas Act, 1990 (Tamil Nadu Act 13 of 1990), the tax under the said Act should be paid into the Government treasury only. However, the assessing authorities have collected the tax in cash or by cheque or demand draft with a view to permit the owners of the motor vehicles to pay the tax under the said Act in cash or by cheque or demand draft and also to validate the tax already collected by the assessing authorities in cash or by cheque or demand draft, the Government have decided to amend section 10 of the said Tamil Nadu Act 13 of 1990, suitably.2. The Bill seeks to give effect to the above decision. Published in Part IV - Section 1 of the Tamil Nadu Government Gazette Extraordinary, dated the 26th May 1998. Statement of Objects and Reasons - Tamil Nadu Motor Vehicles Taxation (Amendment) Act, 1998 (Tamil Nadu Act 27 of 1998). - In the Budget speech for the year 1998-99, it has been announced as follows : -(i) The tax on contract carriages (omnibuses)

is raised from Rs. 1,500 per seat per quarter to Rs. 2,000 per seat per quarter.(ii) The system of life time tax for two wheelers introduced to avoid the hassles faced, while paying annual tax for motor vehicles has been working well. On the same lines, it has been decided to introduce this life time tax system in respect of four wheel motor vehicles (light motor vehicles). New vehicles will be compulsorily subjected to life time tax. Persons already owning such vehicles will have the option of paying the life time tax in lieu of annual tax. Necessary amendment to the relevant Act will be introduced. The Government have, accordingly, decided to amend the Tamil Nadu Motor Vehicles Taxation Act, 1974 (Tamil Nadu Act 13 of 1974), suitably.<sup>2</sup> The Bill seeks to give effect to the above decision. Published in Part IV - Section 1 of the Tamil Nadu Government Gazette Extraordinary, dated the 26th May 1998. Statement of Objects and Reasons - Tamil Nadu Tax on Entry of Motor Vehicles into Local Areas (Second Amendment) Act, 1998 (Tamil Nadu Act 31 of 1998). - As per sub-section (1) of section 3 of the Tamil Nadu Tax on Entry of Motor Vehicles into Local Areas Act, 1990 (Tamil Nadu Act 13 of 1990), if the importer of motor vehicles is a dealer in motor vehicles, the rate of tax shall be not exceeding 20 per cent as may be fixed by the Government, on the purchase value of such vehicles and if the importer of motor vehicles is not a dealer in motor vehicles, the rate of tax shall be equal to the amount of tax that would have been payable under the Tamil Nadu General Sales Tax Act, 1959, had the vehicles been purchased in the State. Due to the different rates of entry tax for dealers and non-dealers, purchase of vehicles outside the State is continuing. The Government have, therefore, decided to fix uniform rate of entry tax and to amend the said Tamil Nadu Act 13 of 1990, suitably for the purpose.<sup>2</sup> The Bill seeks to give effect to the above decisions. Published in Part IV - Section 1 of the Tamil Nadu Government Gazette Extraordinary, dated the 27th May 1998. Statement of Objects and Reasons - Tamil Nadu Motor Vehicles Taxation (Amendment) Act, 2000 (Tamil Nadu Act 10 of 2000). - At present, there is no provision in the Tamil Nadu Motor Vehicles Taxation Act, 1974 (Tamil Nadu Act 13 of 1974) to sell the motor vehicle which was seized and detained in accordance with the provisions of section 18-A in public auction by the Officer of the Transport Department so as to realise the arrears of tax due in respect of that vehicle. It is, therefore, proposed to make necessary provisions for the purpose in view by amending the said Act.<sup>2</sup> The Bill seeks to give effect to the above proposal. Published in Part IV - Section 1 of the Tamil Nadu Government Gazette Extraordinary, dated the 19th April 2000. Statement of Objects and Reasons - Tamil Nadu Motor Vehicles Taxation (Amendment) Act, 2002 (Tamil Nadu Act 6 of 2002). - In the context of the need for mobilisation of additional financial resources for the State, the Government decided to levy life time tax on the two wheelers not exceeding 50 c.c. also under the Tamil Nadu Motor Vehicles Taxation Act, 1974 (Tamil Nadu Act 13 of 1974) by amending the said Act suitably. Accordingly, the Tamil Nadu Motor Vehicles Taxation (Amendment) Ordinance, 2002 (Tamil Nadu Ordinance 1 of 2002) was promulgated by the Governor.<sup>2</sup> The Bill seeks to replace the said Ordinance. Published in Part IV - Section 1 of the Tamil Nadu Government Gazette Extraordinary, dated the 10th April 2002. Statement of Objects and Reasons - Tamil Nadu Motor Vehicles Taxation (Amendment) Act, 2003 (Tamil Nadu Act 13 of 2003). - In the Budget for the year 2003-2004, it has been announced -(a) to revise the motor vehicle tax payable in respect of maxi cab, educational institution buses and private service vehicles; (b) to levy a life-time tax of 6 per cent of the total value of the vehicles in respect of four-wheelers of non-transport category; and (c) to levy a "Green Tax" covering all classes of old motor vehicles in addition to the motor vehicle tax. Accordingly, the Government have decided to amend the Tamil Nadu Motor Vehicles Taxation Act, 1974 (Tamil Nadu Act 13 of 1974) for the purpose. The Government have also decided to omit

Class 6-A in the First Schedule to the said Act, consequent on the omission of section 66 (3)(h) of the Motor Vehicles Act, 1988 (Central Act 59 of 1988).2. The Bill seeks to give effect to the above decision. Published in Part IV - Section 1 of the Tamil Nadu Government Gazette Extraordinary, dated the 9th May 2003. Statement of Objects and Reasons - Tamil Nadu Motor Vehicles Taxation (Amendment) Act, 2007 (Tamil Nadu Act 9 of 2007). - According to class 8 (a) in the First Schedule to the Tamil Nadu Motor Vehicles Taxation Act, 1974 (Tamil Nadu Act 13 of 1974), the rate of tax payable in respect of educational institution bus is Rs. 150 per quarter for every person other than the driver which the vehicle is permitted to carry. In the Budget speech for the year 2007-2008, it has been announced that the Government has decided to reduce the quarterly rate of tax payable in respect of vehicles owned by schools or colleges for transporting students, to Rs. 50.00 and Rs. 100, respectively. Accordingly, the Government has decided to amend the Tamil Nadu Act 13 of 1974, suitably.2. The Bill seeks to give effect to the above decision. Published in Part IV - Section 2 of the Tamil Nadu Government Gazette Extraordinary, dated the 8th May 2007. Statement of Objects and Reasons - Tamil Nadu Motor Vehicles Taxation (Amendment) Act, 2008 (Tamil Nadu Act 25 of 2008). - Presently, for the goods carriages not exceeding 3,000 Kgs. in weight laden, quarterly tax is collected under the Tamil Nadu Motor Vehicles Taxation Act, 1974 (Tamil Nadu Act 13 of 1974). The Regional Transport Officers are experiencing difficulties in collecting the quarterly tax for such vehicles, since such vehicles tend to move to other districts and are even sold to other persons in some other districts without the permission of the Regional Transport Officer. The officials concerned are unable to trace out those vehicles for which tax was not paid, since permit for the aforesaid category of vehicles is not required as per the provisions in clause (i) of subsection (3) of section 66 of the Motor Vehicles Act, 1988 (Central Act 59 of 1988).2. To avoid tax evasion, it has been decided to levy life time tax in respect of goods vehicles not exceeding 3,000 kgs. in weight laden (not covered by permit) at the time of registration of such vehicles. It has also been decided to give option to the old vehicle owners either to pay annual tax or life time tax dispensing with the practice of payment of Quarterly/Half-yearly tax. Accordingly, the Government have decided to amend the Tamil Nadu Act 13 of 1974, suitably.3. The Bill seeks to give effect to the above decision. Published in Part IV - Section 1 of the Tamil Nadu Government Gazette Extraordinary, dated the 6th May 2008. Statement of Objects and Reasons - Tamil Nadu Motor Vehicles Taxation (Second Amendment) Act, 2008 (Tamil Nadu Act 29 of 2008). - Section 16 of the Tamil Nadu Motor Vehicles Taxation Act, 1974 (Tamil Nadu Act 13 of 1974), inter alia, provides that any tax or penalty due under the said Act may be recovered in the same manner as an arrear of land revenue. At present, the collection of amount due under the said Act as arrear of land revenue vest with the District Collectors. It is proposed to realise the dues using the collection mechanism with the Transport Department itself. It is therefore, decided to empower the Regional Transport Officer who is a licensing officer under the said Act to exercise the powers of the Collector under the Tamil Nadu Revenue Recovery Act, 1864 (Tamil Nadu Act II of 1864) for the purpose of recovery of any amount due under the Tamil Nadu Act 13 of 1974. Accordingly, it has been decided to amend the said Tamil Nadu Act 13 of 1974 suitably.2. The Bill seeks to give effect to the above decision. Published in Part IV - Section 1 of the Tamil Nadu Government Gazette Extraordinary, dated the 13th May 2008. Statement of Objects and Reasons - Tamil Nadu Motor Vehicles Taxation (Third Amendment) Act, 2008 (Tamil Nadu Act 30 of 2008). - At present, the tax is levied in respect of motor cycles based on cubic capacity and in respect of motor vehicles based on the cost of such vehicles for the life time of such vehicles as provided in the Second and the Third Schedules to the Tamil Nadu

Motor Vehicles Taxation Act, 1974 (Tamil Nadu Act 13 of 1974) at the time of registration of new vehicles and at the time of assigning new registration marks under section 47 of the Motor Vehicles Act, 1988 (Central Act 59 of 1988). While moving the Demand No. 25 relating to Motor Vehicles Acts-Administration 2008-2009, it has been announced to enhance the rates of life time tax to 8 per cent of the cost price of such vehicles with effect from 1-06-2008. The Government have, therefore, decided to amend the said Schedules to the said Tamil Nadu Act 13 of 1974. It is also considered necessary to provide a suitable provision enabling the persons to pay life time tax for the remaining period of old vehicles registered and plying in this State, as a consequential measure.<sup>2</sup> The Bill seeks to give effect to the above decision. Published in Part IV - Section 1 of the Tamil Nadu Government Gazette Extraordinary, dated the 13th May 2008. Statement of Objects and Reasons - Tamil Nadu Motor Vehicles Taxation (Amendment) Act, 2009 (Tamil Nadu Act 33 of 2009). - At present, as per class 2 (II) of the First Schedule to the Tamil Nadu Motor Vehicles Taxation Act, 1974 (Tamil Nadu Act 13 of 1974), in respect of Motor Vehicles plying solely as contract carriages and permitted to carry more than five persons (other than the driver), a quarterly tax of Rs. 3,000 is being levied. As there is no provision in the Tamil Nadu Motor Vehicles Rules, 1989 to fix the number of seats to be accommodated in a contract carriage, the contract carriage operators, are fixing lesser number of seats than the maximum number of seats possible and pay tax only for every person which the vehicle is permitted to carry. This leads to loss of revenue. Hence, in order to safeguard the tax revenue, the Government have decided to levy tax on floor area basis in respect of contract carriages permitted to carry not more than 35 persons and for other contract carriages on seat basis. The Government have, therefore, decided to amend the said Act for the above purpose.<sup>2</sup> The Bill seeks to give effect to the above decision. Published in Part IV - Section 1 of the Tamil Nadu Government Gazette Extraordinary, dated the 20th July 2009. Statement of Objects and Reasons - Tamil Nadu Motor Vehicles Taxation (Second Amendment) Act, 2009 (Tamil Nadu Act 34 of 2009). - At present, there is no provision in the Tamil Nadu Motor Vehicles Taxation Act, (Tamil Nadu Act 13 of 1974) for payment of part of the tax to be paid as specified in the direction of the Licensing Officer under section 15-A of the said Act by the registered owner or the person having possession or control of the motor vehicle while preferring an appeal. It is therefore, proposed to amend the said Act suitably for payment of fifty per cent, of the tax directed to be paid under section 15-A while preferring an appeal. Accordingly, the Government have decided to amend the said Act for the purpose in view.<sup>2</sup> The Bill seeks to give effect to the above decision. Published in Part IV - Section 1 of the Tamil Nadu Government Gazette Extraordinary, dated the 20th July 2009. Statement of Objects and Reasons - Tamil Nadu Motor Vehicles Taxation (Third Amendment) Act, 2009 (Tamil Nadu Act 9 of 2009). - In the Budget for the year 2009-10, it has been announced that in order to implement the Road Safety Policy and to give relief to the families of victims of road accidents, the Government have proposed to levy Road Safety Tax on the new motor vehicles at the time of registration. Accordingly, the Government have decided to amend the Tamil Nadu Motor Vehicles Taxation Act, 1974 (Tamil Nadu Act 13 of 1974) for the purpose.<sup>2</sup> The Bill seeks to give effect to the above decision. Published in Part IV - Section 1 of the Tamil Nadu Government Gazette Extraordinary, dated the 20th July 2009. Statement of Objects and Reasons - Tamil Nadu Motor Vehicles Taxation (Amendment) Act, 2012. - Government have decided to levy life time tax for tourist motor cab also since similar kind of vehicles when used as personal vehicles are levied life time tax.<sup>2</sup> Difficulties are experienced in collecting quarterly tax based on the number of seats for tourist maxi cabs, since the tourist maxi cabs of different makes have different floor areas and



different number of seats. Hence it has been decided to levy life time tax for new vehicles of that kind, having a floor area of more than 6 square meter and to levy quarterly tax based on the floor area for already registered vehicles. Received the assent of the President on the 30th March 1974 and first published in the Tamil Nadu Government Gazette Extraordinary, dated 30th March 1974. An Act to consolidate and amend the law relating to the levy of tax on motor vehicles in the State of Tamil Nadu. Be it enacted by the Legislature of the State of Tamil Nadu in the Twenty-fifth Year of the Republic of India as follows : -

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

(1) This Act may be called the Tamil Nadu Motor Vehicles Taxation Act, 1974. (2) It extends to the whole of the State of Tamil Nadu. (3) It shall come into force on such date as the Government may, by notification appoint.

## **2. Definitions.**

- In this Act, unless the context otherwise requires, - (1) [ "construction equipment vehicle" means rubber tyred (include pneumatic tyred), rubber padded or steel drum wheel mounted self-propelled, excavator, loader, backhoe, compactor roller, dumper, motor grader, mobile crane, dozer, fork lift truck, self-loading concrete mixer, or any other construction equipment vehicle or combination thereof designed for off-highway operations in mining, industrial undertaking, irrigation and general construction but modified and manufactured with "on or off" or "on and off" highway capabilities. [Substituted by Act No. 13 of 2012, dated 21.4.2012, w.e.f. 1.4.2012.] Explanation. - A construction equipment vehicle shall be a non-transport vehicle, the driving on the road of which is incidental to the main off-highway function and for a short duration at a speed not exceeding 50 kms. per hour, but such vehicle does not include other purely off-highway construction equipment vehicle designed and adopted for use in any enclosed premises, factory or mine other than road network, not equipped to travel on public roads on their own power; (1-A) "fleet operator" means an operator holding on or after the 1st April 1978, not less than two hundred and fifty stage carriage permits in respect of services other than - (i) Express Service; or (ii) Service exclusively within Chennai Metropolitan Area; (1-B) 'floor area' means total floor area inside the body of the vehicle (measuring length into breadth) less ten per cent standard deduction of the total floor area: Provided that the fraction of a square metre beyond the first decimal point of the net floor area arrived at after standard deduction shall be rounded off to the next higher decimal point; (1-C) "Government" means the State Government; ] (2) "laden weight", in relation to a motor vehicle means, in case a permit is issued to the vehicle under the Motor Vehicles Act, the maximum laden weight specified in such permit; if no such permit is issued, the maximum laden weight specified in the registration certificate of the vehicle, and if such weight is not specified in such certificate, the maximum laden weight of the vehicle determined in such manner as the licensing officer may deem fit; "laden weight" in relation to a trailer, means in case a permit is issued to the vehicle to which the trailer is attached under the Motor Vehicles Act, the maximum laden weight specified in such permit in respect of the trailer and, if no such permit is issued, the maximum laden weight specified in respect of the trailer in the registration certificate of the vehicle to which the trailer is attached, and if such weight is not specified in such certificate, the maximum laden weight of the trailer determined in

such manner as the licensing officer may deem fit;(3)"licensing officer" means an officer appointed by the Government to exercise the powers and perform the functions of a licensing officer under this Act;[(3-A) "life time tax" means the tax leviable in one lump sum in advance for the life time of a motor vehicle;] [Inserted by Tamil Nadu Motor Vehicles Taxation (Amendment) Act, 1989 (Tamil Nadu Act 25 of 1989) which came into force on 1st April 1989.](4)"Chennai Metropolitan Area" means the City of Chennai and such contiguous area of such city as the Government may, from time to time notification;(5)"Motor Vehicles Act" means the [Motor Vehicles Act, 1939] [Now the Motor Vehicles Act, 1988 (Central Act 59 of 1988).](Central Act IV of 1939);(6)"public road" means any street, road, square, court, alley, passages or riding path over which the public have a right of way, whether a thorough fare or not, and includes the roadway over any public bridge or causeway;(7)"registered owner" means the person in whose name a motor vehicle is registered or deemed to be registered under the Motor Vehicles Act;(8)"tax" means the tax leviable under this Act;(9)"year" means the financial year; "half-year" means the first six months or the second six months of such year and "quarter" means the first three months or the second three months of such half-year;(10)words and expression used, but not defined in this Act shall have the meanings assigned to them in the Motor Vehicles Act.

### **3. Levy of tax.**

(1)Subject to the provisions of sub-section (2), tax shall be levied on every motor vehicles used or kept for use in the State of Tamil Nadu at the rate specified for such vehicle in the First Schedule or in the Second Schedule or in the Third Schedule or in the Fourth Schedule or in the Fifth Schedule [or in the Seventh Schedule or in the Eighth Schedule or in the Ninth Schedule] [Inserted by Act No. 13 of 2012, dated 21.4.2012, w.e.f. 1.4.2012.], as the case may be](2)The Government may, by notification, from time to time, increase the rate of tax specified [in the Schedules] [Substituted by Tamil Nadu Motor Vehicles Taxation (Amendment) Act, 1989 (Tamil Nadu Act 25 of 1989) and further substituted by Tamil Nadu Act 27 of 1998.]:[Provided that such increase, by notification, under this sub-section shall not, in the aggregate, exceed fifty per cent of the rate specified in the First Schedule or in the Second Schedule or in the Third Schedule or in the Fourth Schedule or in the Fifth Schedule [or in the Seventh Schedule or in the Eighth Schedule or in the Ninth Schedule] [Substituted by Tamil Nadu Motor Vehicles Taxation (Amendment) Act, 1989 (Tamil Nadu Act 25 of 1989) and further substituted by Tamil Nadu Act 27 of 1998.], as the case may be].(3)All references made in this Act [to the Schedules] [Substituted by Tamil Nadu Motor Vehicles Taxation (Amendment) Act, 1989 (Tamil Nadu Act 25 of 1989) and further substituted by Tamil Nadu Act 27 of 1998.] shall be considered as relating [to the Schedules] [Substituted by Tamil Nadu Motor Vehicles Taxation (Amendment) Act, 1989 (Tamil Nadu Act 25 of 1989) and further substituted by Tamil Nadu Act 27 of 1998.] as for the time being amended in exercise of the powers conferred by this section.

### **3A. [ Levy of Green Tax. [Inserted by Tamil Nadu Motor Vehicles Taxation (Amendment) Act, 2003 (Tamil Nadu Act 13 of 2003).]**

(1)There shall be levied and collected an additional tax called "green tax", in addition to the tax levied under section 3, on the motor vehicles suitable for use on road, as specified in the Fourth

Schedule for the purpose of implementation of various measures to control air pollution.(2)The additional tax levied under sub-section (1) shall be paid in such manner as may be prescribed.(3)Subject to the provisions of sub-section (2), the provisions of the Act and the rules made thereunder excluding those relating to refund of tax shall, so far as may be, apply in relation to the levy and collection of the additional tax payable under sub-section (1), as they apply in relation to the levy and collection of motor vehicles tax under this Act.]

### **3B. [ Levy of Road Safety Tax. [Inserted by Tamil Nadu Motor Vehicles Taxation (Third Amendment) Act, 2009 (Tamil Nadu Act 9 of 2009).]**

(1)There shall be levied and collected an additional tax called "road safety tax", at the time of registration of motor vehicle, at the rates specified in the Sixth Schedule for the purpose of implementation of various road safety measures.(2)The tax levied under sub-section (1) shall be paid in such manner as may be prescribed.(3)Subject to the provisions of sub-section (2), the provisions of the Act and the rules made thereunder excluding those relating to refund of tax shall, so far as may be, apply in relation to the levy and collection of the tax payable under sub-section (1), as they apply in relation to the levy and collection of motor vehicles tax under this Act.]

## **4. Payment of Tax.**

(1)The tax levied under this Act [shall subject to the provisions of the subsection (1-A) be paid] [Substituted by Tamil Nadu Motor Vehicles Taxation (Amendment) Act, 1983 (Tamil Nadu Act 21 of 1983).] 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,(1-A) Notwithstanding anything contained in sub-section (1),-(a)[ in respect of the motor vehicles specified in Part-I of the Second Schedule, in Part-I of the Third Schedule, in Part-I of the Seventh Schedule and in Part-I of the Eighth Schedule, at the time of its registration, a life time tax shall be paid at the rates specified in Part-I of the Second Schedule or in Part-I of the Third Schedule or in Part-I of the Seventh Schedule or in Part-I of the Eighth Schedule, as the case may be, on a licence to be taken out for the life time of such vehicles;(aa)in respect of the motor vehicles specified in Part-II of the Seventh Schedule, the registered owners of such vehicles shall pay life time tax at the rates specified therein either at the time of renewal of permit or during the currency of the existing permit. In cases where the registered owners of the motor vehicles opt to pay the life time tax during the currency of permit, they shall exercise their option before the 31st day of March 2013 and shall pay the tax in either of the following manner :-(i)in one lump sum after deducting the proportionate amount of tax already paid for the unutilized period of licence; or(ii)in four equal annual instalments after deducting one-fourth of the proportionate amount of tax already paid for the unutilized period of licence in each such instalment;(aaa)in respect of the motor vehicles specified in Part-II of the Eighth Schedule, the tax shall be paid at the rates specified therein, on a licence to be taken out for such vehicles;](b)in respect of motor vehicles specified in item (B) of the Second Schedule and in Part-II of the Third Schedule, the tax shall be paid either annually at the rates specified in the First Schedule or for the life time of such vehicles at the rates specified in item (B) of the Second Schedule or in Part-II of the Third Schedule, as the case may be, on a licence to be taken out for such vehicles

for that year or for the life time, as the case may be; and;(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.] [Sub-clauses (a) and (b) of clause (1-A) substituted by Tamil Nadu Act 27 of 1998.](bbb)[ in respect of goods carriages not exceeding 3,000 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 3,000 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; [Inserted by Tamil Nadu Motor Vehicles Taxation (Amendment) Act, 2008 (Tamil Nadu Act 25 of 2008).](c)in respect of motor vehicles specified in classes 6 and 7 of the First Schedule, the tax shall be paid annually at the rates specified therein on a licence, to be taken out for that year.]Explanation. - The tax for a half-yearly licence shall not exceed twice and the tax for an annual licence shall not exceed four times the tax for a quarterly licence. [The Government may, by notification, grant, subject to such conditions as may be specified, a suitable rebate in case of half-yearly, annual and lifetime licenses] [Substituted by Tamil Nadu Motor Vehicles Taxation (Third Amendment) Act, 1993 (Tamil Nadu Act 33 of 1993).] [Clause (1-A) inserted by Tamil Nadu Act II of 1983 and further substituted by Tamil Nadu Motor Vehicles Taxation (Amendment) Act, 1989 (Tamil Nadu Act 25 of 1989).] .[(1-B) Notwithstanding anything contained in sub-section (1), in the case of motor vehicles specified in class 5-A of the First Schedule, in respect of which permits are granted under the Motor Vehicles Act, 1988 (Central Act 59 of 1988) for a period of five years, the tax shall be paid at the rates specified in the First Schedule, for five years at a time, at the time of issue of such permits:Provided that in respect of the motor vehicles specified in class 5-A which are already covered by permits, the tax shall be paid annually till the renewal of such permits.] [Inserted by Tamil Nadu Motor Vehicles Taxation (Second Amendment) Act, 1997 (Tamil Nadu Act 32 of 1997).][(1-C) Notwithstanding anything contained in sub-section (1), in the case of motor vehicles specified in class T of the First Schedule in respect of which permits are granted under the Motor Vehicles Act, 1988 (Central Act 59 of 1988) for a period of five year, the tax under this Act may be paid by the registered owner or by any person having possession or control of the motor vehicle, at his option, at the rates specified in the First Schedule for five years at a time, at the time of issue of such permit.] [Inserted by Tamil Nadu Motor Vehicles Taxation (Amendment) Act, 1999 (Tamil Nadu Act 23 of 1999).](2)No motor vehicle shall be [used or kept for use] [Substituted by Tamil Nadu Motor Vehicles Taxation (Amendment) Act, 1983 (Tamil Nadu Act 27 of 1983).] 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 persons.(4)[ Where a life time tax has been paid in respect of a motor vehicle referred to in the Second Schedule [or in the Third Schedule] [Sub section (4) of Section 4 was added by Tamil Nadu Motor Vehicles Taxation (Amendment) Act, 1989 (Tamil Nadu Act 25 of 1989), which came into force on 1st April 1989.] [or in the Fifth Schedule] [Inserted by Tamil Nadu Motor Vehicles Taxation (Amendment) Act, 2008 (Tamil Nadu Act 25 of 2008).] [or in the Seventh Schedule or in Part-I of the Eighth Schedule] [Inserted by Act No. 13 of 2012, dated 21.4.2012, w.e.f. 1.4.2012.] the registered owner or any other person having possession or control of such vehicle shall not be required to pay any [additional tax other than the tax levied under sub-section (1) of section 3-A,

either by way of increase or otherwise.] [Substituted for the words 'additional tax either by way of increase or otherwise' by Tamil Nadu Motor Vehicles Taxation (Amendment) Act, 2003 (Tamil Nadu Act 13 of 2003).]]

## **5. Issue of licence.**

(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 prescribed.(2)Every licence granted under sub-section (1) shall be valid throughout the State of Tamil Nadu.

## **6. Issue of temporary licence.**

- 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 vehicle specified in [the First Schedule] [Substituted by Tamil Nadu Motor Vehicles Taxation (Amendment) Act, 1989 (Tamil Nadu Act 25 of 1989), which came into force on 1st April 1989.], on payment of tax -(a)in respect of a temporary licence exceeding thirty days, at the rate of quarterly tax;(b)in respect of a 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:[Provided that in respect of contract carriages specified in the Ninth Schedule, such temporary licence may be issued on payment of tax at the rates specified in the Ninth Schedule.] [Inserted by Act No. 13 of 2012, dated 21.4.2012, w.e.f. 1.4.2012.]

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

- 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: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. Period within which tax is to be paid.**

- The tax due under this Act shall be paid within such period, not being less than seven days, or more than [forty-five days] [Substituted by Tamil Nadu Act 35 of 1992, which came into force on 15th June 1992.] 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:[Provided that in the case of transport vehicles, in respect of which temporary permits are granted under the Motor Vehicles Act (other than stage carriages in respect of which temporary permits are granted for any period exceeding forty-five days), the tax due under the Act shall be paid [on the date of commencement of the validity of the temporary permit.] [Proviso to section 8 added by Tamil Nadu Motor Vehicles Taxation (Amendment) Act, 1986 (Tamil Nadu Act 55 of 1986).]]

### **8A. [ Application for the fitness certificate not to be entertained. [Section 8-A inserted by Tamil Nadu Motor Vehicles Taxation (Amendment) Act, 1987 (Tamil Nadu Act 36 of 1987).]**

- Notwithstanding anything contained in section 8 or in the Motor Vehicles Act, no application for the grant or renewal of fitness certificate in respect of a transport vehicle under the said Motor Vehicles Act shall be entertained unless the tax due under this Act in respect of such vehicle has been paid:[Provided that nothing contained in this section shall apply to a new transport vehicle produced for registration.] [Proviso to section 8-A was added by Tamil Nadu Act 35 of 1992, which came into force on 15th June 1992.]

### **8B. [ Application for duplicate certificate of registration not to be entertained. [Section 8-B inserted by Tamil Nadu Motor Vehicles Taxation (Amendment) Act, 1994 (Tamil Nadu Act 10 of 1994).]**

- Notwithstanding anything contained in section 8 or in the Motor Vehicles Act, no application for the issue of a duplicate certificate of registration in respect of a motor vehicle (other than a transport vehicle) under the Motor Vehicles Act shall be entertained unless the tax, as on the date of such application, due under this Act in respect of that vehicle has been paid and the proof for such payment of the tax is produced:Provided that in cases where an application for the issue of duplicate certificate of registration is made without the proof for having paid the tax due under this Act in respect of the vehicle for the whole period commencing from the date of registration of the vehicle and ending with the date of such application or for any part or 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.]

## **9.**

[Omitted by section 3 of the Tamil Nadu Motor Vehicles Taxation (Amendment) Act, 1974 (Tamil Nadu Act 45 of 1974).]

## **10. Establishment of Rural Road Development Fund.**

(1) There shall be constituted for the State of Tamil Nadu a fund called the Tamil Nadu Rural Road 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.] [Substituted by Tamil Nadu Motor Vehicles Taxation (Amendment) Act, 1974 (Tamil Nadu Act 45 of 1974).] (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 [Chennai] [Substituted for the word 'Madras' by the City of Madras (Alteration of Name) Act, 1996 (Tamil Nadu Act 28 of 1996).] 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.

### **10A. [ Levy of surcharge on tax on stage carriers. [Inserted by Tamil Nadu Motor Vehicles Taxation (Amendment) Act, 1976 (Presidents Act 3 of 1976).]**

(1) The Government may, by notification from time to time, levy, [whether prospectively or retrospectively] 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: [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. (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.] [Proviso added by the Tamil Nadu Motor Vehicles Taxation (Amendment) Act, 1993 (Tamil Nadu Act 15 of 1993).]

### **10B. [ Levy of additional surcharge on tax on the stage carriages [used or kept for use] [Section 10-B was inserted by Tamil Nadu Act 15 of 1979, which came into force on 1st April 1978.] by fleet operators.**

(1) In addition to the surcharge leviable under section 10-A, the Government may, by notification, from time to time, levy an additional surcharge on the tax mentioned in section 3, on all or any class of stage carriages [used or kept for use] [Substituted by Tamil Nadu Motor Vehicles Taxation (Amendment) Act, 1983 (Tamil Nadu Act 27 of 1983), which came into force on 1st April 1983.] by fleet operators, at such rate as may be specified in such notification and different rates may be specified in respect of stage carriages [used or kept for use] [Substituted by Tamil Nadu Motor Vehicles Taxation (Amendment) Act, 1983 (Tamil Nadu Act 27 of 1983), which came into force on 1st April 1983.] by 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 percent 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 notification 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.]

## **11. Payment of additional tax.**

- 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 vehicles 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. Rounding off of tax, fee, penalty, fine, etc.**

- 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. Refund of tax.**

(1)Where the tax for any motor vehicle has been paid [for any quarter, half-year, year or the life time and the vehicle has not been used on any public road during the whole of that quarter, half-year, year or life time] [Substituted by Tamil Nadu Motor Vehicles Taxation (Amendment) Act, 1989 (Tamil Nadu Act 25 of 1989), which came into force on 1st April 1989.] 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 [on an application made within such period be refunded] [Inserted by Tamil Nadu Motor Vehicles Taxation (Amendment) Act, 1986 (Tamil Nadu Act 55 of 1986).] subject to such conditions as may be specified in such notification.[(1-A) Where a life time tax for any motor vehicle has been paid and the registration of the vehicle has been cancelled for any reason whatsoever or the vehicle has been removed to any place outside the State of Tamil Nadu on account of transfer of ownership or change of address, a refund of the tax at such rate as may, from time to time, be notified by the Government, shall be payable on an application made within such period, as may be prescribed and subject to such conditions as may be specified in such notification:Provided that in the case of removal of a vehicle to any place outside the State of Tamil Nadu on account of transfer of ownership or change of address, the refund of tax shall be considered only after receipt of proof for having effected such transfer of ownership or change of address.] [Inserted by Tamil Nadu Motor Vehicles Taxation (Amendment) Act, 1989 (Tamil Nadu



Act 25 of 1989), which came into force on 1st April 1989.](2)Where any tax is paid by mistake or in excess, such tax so paid or collected [shall, on an application made within such period, be refunded] [Substituted by Tamil Nadu Motor Vehicles Taxation (Amendment) Act, 1986 (Tamil Nadu Act 55 of 1986).] to such person in such manner and subject to such conditions as may be prescribed.(3)[ Where any penalty is paid or collected -(a)by mistake, or(b)in excess of, or(c)when such penalty is not due,the penalty so paid or collected shall be refunded to such person, in such manner and subject to such condition as may be prescribed.] [Sub-section (3) of section 13 was added by Tamil Nadu Motor Vehicles Taxation (Amendment) Act, 1987 (Tamil Nadu Act 36 of 1987).](4)[ The amount so refundable in respect of a motor vehicle under this section may, on an application made in this behalf, be adjusted towards flu amount of tax payable for such vehicle, under this Act for any subsequent period.] [Sub-section (4) of section 13 was added by Tamil Nadu Act 54 of 1994, which came into force on 1st October 1991.]

#### **14. Carriage of licence on vehicle and duty to stop it on demand by officer.**

(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 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 [a Motor Vehicles Inspector, Grade II] [Substituted by Tamil Nadu Motor Vehicles Taxation (Amendment) Act, 1986 (Tamil Nadu Act 55 of 1986).] or any police officer in uniform who is not below the rank of a Sub-Inspector or who, being below such rank is specially authorised in this behalf by the Regional Transport Authority or such other officer as may be prescribed, may require the driver of any motor vehicle on any public road to stop the vehicle and cause it to remain stationary so long as may reasonably be necessary for the purpose of satisfying himself that a licence has been duly obtained in respect of such vehicle.(3)Any person failing to stop a motor vehicle when required to do so by any of the officers specified in sub-section (2) or resisting such officer shall be punishable with fine which may extend to fifty rupees.

#### **15. Penalty for failure to pay tax.**

- If the tax due in respect of any motor vehicle has not been paid within the period prescribed under section 8, the registered owner or the person having possession or control thereof shall -(a)pay, in addition to the tax, a penalty of such sum, not exceeding twice the amount of the [quarterly tax, or as the case maybe, half of the amount of annual tax payable] [Substituted by Tamil Nadu Motor Vehicles Taxation (Amendment) Act, 1989 (Tamil Nadu Act 25 of 1989), which came into force on 1st April 1989.], 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 together with penalty referred to in clause (a) shall also be recovered as if such tax and penalty were a fine.] [Substituted by Tamil Nadu Motor Vehicles Taxation (Amendment) Act, 1989 (Tamil Nadu Act 25 of 1989).]

**15A. [ Recovery of tax which escaped payment. [Inserted by Tamil Nadu Motor Vehicles Taxation (Amendment) Act, 1986 (Tamil Nadu Act 55 of 1986).]**

- Where for any reason, the whole or any portion of the tax which would have been payable in respect of any motor vehicle under this Act for any period has not been paid, the licensing officer may, at any time, within a period of five years from the expiry of the period to which the tax relates, and after issuing a notice to the registered owner or the person having possession or control of the motor vehicle and making such inquiry as he may consider necessary, direct such owner or other person to pay the whole or any portion of such tax, which has not been paid: Provided that in computing the period of five years for the purpose of this section, the period or periods, if any, during which the collection of such tax has been stayed by an order of any Court shall be excluded.]

**16. Recovery of tax or penalty as an arrear of land revenue.**

- [Notwithstanding anything contained in section 18-A, any tax or penalty due under this Act] [Substituted by Tamil Nadu Motor Vehicles Taxation (Amendment) Act, 2000 (Tamil Nadu Act 10 of 2000).], may be recovered in the same manner as an arrear of land revenue. The motor vehicle in respect of which the tax or penalty is due or its accessories may be distrained and sold in pursuance of this section, whether or not such vehicle or accessories are in the possession or control of the person liable to pay the tax or such penalty.

**16A. [ Special Powers of Licensing Officer under Revenue Recovery Act. [Inserted by Tamil Nadu Motor Vehicles Taxation (Second Amendment) Act, 2008 (Tamil Nadu Act 29 of 2008).]**

- The licensing Officer shall have the powers of a Collector under the Tamil Nadu Revenue Recovery Act, 1864 (Tamil Nadu Act II of 1864) for the purpose of recovery of any amount due under this Act.]

**17. Utilisation of the proceeds of the tax.**

- [After deducting -(i)the amount credited to the Tamil Nadu Rural Road Development Fund under sub-section (1) of section 10,(ii)the expenses of collecting the tax under this Act, and(iii)the costs incurred by the Government in exercising their administrative functions in regard to the control of motor vehicles in this State,the balance shall be apportioned between the Government and local authorities and such apportionment shall be in accordance with such rates as may be made in this behalf.] [Substituted by the Tamil Nadu Motor Vehicles Taxation (Amendment) Act, 1974.]

**18. Permit to be ineffective if tax not paid.**

- 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.

**18A. [ Seizure and detention of motor vehicles pending production of proof of payment of tax. [Inserted by Tamil Nadu Motor Vehicles Taxation (Amendment) Act, 1986 (Tamil Nadu Act 55 of 1986).]**

- Any officer of the Transport Department not below the rank of a Motor Vehicles Inspector, Grade II or any police officer in uniform not below the rank of a Sub-Inspector may, if he has reason to believe that any motor vehicle is used or kept for use in the State without paying the tax due in respect of that vehicle under this Act, seize and detain that vehicle and make arrangements for the temporary safe custody of that vehicle pending production of proof of payment of the tax due in respect of that vehicle under this Act:][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.] [Provisos to section 18-A added by Tamil Nadu Motor Vehicles Taxation (Amendment) Act, 2000 (Tamil Nadu Act 10 of 2000).]

**19. Offences by companies.**

(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 offences was committed, was in-charge of, and was responsible to, the company for the conduct of the business of the company as well as the company, shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly:Provided that nothing contained in this sub-section shall render any such person liable to any punishment, if he proves that the offence was committed without his knowledge or that he exercised all due diligence to prevent the commission of such offence.(2)Notwithstanding anything contained in sub-section (1), where an offence punishable under this Act has been committed by a company and it is proved that the offence has been committed with the consent or connivance of, or is attributable to any neglect on the part of any director, manager, secretary or other officer shall also be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.Explanation. - For the purposes of this section, -(a)"company" means any body corporate and includes a firm, society or other association of individuals, and(b)"director" in relation to -(i)a firm means a partner in the firm;(ii)a society or other association of individuals means the person who is entrusted under the rules the society or other association with the management of the affairs of the society or other association, as the case may be.

## **20. Exemptions.**

- The Government may, by notification and subject to 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.[A notification with respect to matters specified in clause (1) may be issued so as to have retrospective effect from a date not earlier than the 1st April 1974.] [Added by Tamil Nadu Motor Vehicles Taxation (Amendment) Act, 1986 (Tamil Nadu Act 55 of 1986).]

### **20A. [ Remissions. [Inserted by the Tamil Nadu Motor Vehicles Taxation (Amendment) Act, 1983 (Tamil Nadu Act 21 of 1983) which came into force on 1st April 1983.]**

- The Government may, in such circumstances and subject to such conditions as may be prescribed, by notification, -(1)remit, whether prospectively or retrospectively, whole or any part of the tax or penalty or both, payable under this Act, or the rules made thereunder -(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 area; and(2)cancel or vary such notification.]

### **20B. [ Appeal. [Inserted by the Tamil Nadu Motor Vehicles Taxation (Amendment) Act, 1986 (Tamil Nadu Act 55 of 1986).]**

- Any person who is aggrieved by an order of the licensing officer made under this Act may appeal to such authority within such time and in such manner as may be prescribed.][Provided that, no appeal against the direction of the licensing officer under section 15-A shall be entertained unless it is accompanied by satisfactory proof of the payment of fifty per cent of the tax as so directed to be paid by the licensing officer.] [Inserted by Tamil Nadu Motor Vehicles Taxation (Second Amendment) Act, 2009 (Tamil Nadu Act 34 of 2009).]

### **20C. [ Revision. [Inserted by the Tamil Nadu Motor Vehicles Taxation (Amendment) Act, 1986 (Tamil Nadu Act 55 of 1986).]**

(1)The State Transport Commissioner may, either on his own motion or on an application made by any aggrieved person, call for and examine the record of any authority subordinate to him in respect of any proceeding under this Act, not being a proceeding in respect of which an appeal is provided for by this Act, for the purpose of satisfying himself as to the regularity of such proceeding or the correctness, legality or propriety of any decision or order passed thereon; and if, in any case, it appears to the State Transport Commissioner that any such proceeding, decision or order should be modified, annulled, reversed or remitted for re-consideration, he may pass orders accordingly:Provided that the State Transport Commissioner shall not pass any order prejudicial to any party unless he has been given a reasonable opportunity of being heard.(2)An application under

sub-section (1) shall be made in such manner, as maybe prescribed, within thirty days from the date of receipt of the order to which the application relates to.]

## **21. Saving as to vehicles used for agricultural purposes.**

- Nothing in this Act shall apply to a motor vehicle used solely for the purpose of agriculture.[Explanation I. - For the purpose of this section, the expression "purpose of agriculture" includes the transportation, for personal use, of the agricultural produce to, and from, the farm, the threshing field, the rice mill or the storage house and to the market for selling and the expressions "agriculture" and "agricultural produce" shall have the meanings respectively assigned to them in clauses (2) and (1) of section 2 of the Tamil Nadu Agricultural Produce Marketing (Regulation) Act, 1987 (Tamil Nadu Act 27 of 1989).] [Explanation I of section 21 was inserted and the existing Explanation was re-numbered as Explanation II by the Tamil Nadu Motor Vehicles Taxation (Third Amendment) Act, 1993 (Tamil Nadu Act 33 of 1993), which came into force on 1st December 1993.][Explanation II. - 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 purpose of agriculture.] [Explanation I of section 21 was inserted and the existing Explanation was re-numbered as Explanation II by the Tamil Nadu Motor Vehicles Taxation (Third Amendment) Act, 1993 (Tamil Nadu Act 33 of 1993), which came into force on 1st December 1993.]

## **22. Protection of action taken in good faith.**

(1)No suit, prosecution or other legal proceeding shall lie against any person for anything which is in good faith done or intended to be done in pursuance of this Act or any rule made thereunder.(2)No suit or other legal proceeding shall lie against the Government for any damage caused or likely to be caused by anything which is in good faith done or intended to be done in pursuance of this Act or any rule made thereunder.

## **23. Procedure in certain cases.**

(1)A Court taking cognizance of an offence punishable -(i)under sub-section (1) of section 14, or(ii)under sub-section (3) of that section, in so far as it relates to failure to stop a motor vehicle when required to do so by any officer mentioned therein, or(iii)under section 15, may state upon the summons to be served on the accused person that he -(a)may appear by advocate and not in person, or(b)may, by a specified date prior to the hearing of the charge, plead guilty to the charge by registered letter and remit to the Court such sum not exceeding fifty rupees and in the case of an offence punishable under section 15 also, such sum on account of the tax and penalty due from him, as the Court may specify.(2)Where an accused person pleads guilty and remits the sum specified by the Court, no further proceedings in respect of the offence shall be taken against him.

## **24. Power to make rules.**

(1)The Government may make rules for carrying out the purposes of this Act.(2)In particular and

without prejudice to the generality of the foregoing power, each rules may provide for -(a)the manner in which the tax shall be paid;(b)the form of licence and certificate to be granted under section 5;(c)the period within which the tax has to be paid;(cc)[ the period within which an application for refund shall be made [under sub-section (1) or sub-section (1-A) or sub-section (2)] [Clause (cc) of section 22(2) was inserted by Tamil Nadu Motor Vehicles Taxation (Amendment) Act, 1986 (Tamil Nadu Act 55 of 1986).] of section 13 and the manner in which and the conditions subject to which such refund shall be made under sub-section (2) of the said section 13;](d)the rate of penalty leviable under section 15;(e)the manner in which and the principles according to which the proceeds of the tax shall be apportioned between the Government and the local authorities.(f)[ the authority to which, the time within which and the manner in which an appeal may be made under section 20-B; [Clauses (f) and (g) of section 24(2) were inserted by Tamil Nadu Motor Vehicles Taxation (Amendment) Act, 1986 (Tamil Nadu Act 55 of 1986).](g)the manner in which an application for revision may be made under sub-section (1) of section 20-C.](3)In making any rule, the Government may provide that a breach thereof shall be punishable with fine which may extend to fifty rupees.

## **25. Publication of rules and notifications and placing them before the Legislature.**

(1)(a)All rules made under this Act shall be published in the Tamil Nadu Government Gazette and, unless they are expressed to come into force on a particular day, shall come into force on the day on which they are so published.(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 [the Legislative Assembly] [Substituted for the words 'both Houses of the Legislature' by Tamil Nadu Adaptation of Laws Order, 1987.] and if, before the expiry of the session in which it is so placed or the next session, [the Legislative Assembly agrees] [Substituted for the words 'both Houses agree' by Tamil Nadu Adaptation of Laws Order, 1987.] in making any modification in any such rule or notification or [the Legislative Assembly agrees] [Substituted for the words 'both Houses agree' by Tamil Nadu Adaptation of Laws Order, 1987.] that the rule or notification should not be made or issued, the rule or notification shall, thereafter, have effect only in such modified form or be of no effect, as the case maybe, so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule or notification.

## **26. Repeal.**

(1)The Tamil Nadu Motor Vehicles Taxation Act, 1931 (Tamil Nadu Act III of 1931) and the Tamil Nadu Motor Vehicles (Taxation of Passengers and Goods) Act, 1952 (Tamil Nadu Act XVI of 1952) (hereinafter in this section referred to as the said Acts) are hereby repealed.(2)The repeal by sub-section (1) of the said Acts shall not affect-(a)the previous operation of the said Acts or anything duly done or suffered thereunder; or(b)any right, privilege, obligation or liability acquired, accrued or incurred under the said Acts; or(c)any fine, penalty, forfeiture or punishment incurred in respect of any offence committed against the said Acts; or(d)any investigation, legal proceeding or remedy

in respect of any such right, privilege, obligation, liability, fine, penalty, forfeiture, or punishment as aforesaid, and any such investigation, legal proceeding or remedy may be instituted, continued or enforced, and any such fine, penalty, forfeiture or punishment may be imposed, as if this Act had not been passed.(3)Subject to the provisions of sub-section (2), anything done or any action taken, including any appointment or delegation made, notification, order, instruction or direction issued or any rule, regulation, form framed, certificate, licence or permit granted or registration effected under the said Acts shall be deemed to have been done or taken under this Act and shall continue to have effect accordingly unless and until superseded by anything done or any action taken under 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.[First Schedule] [As amended by Act No. 13 of 2012, dated 21.4.2012, w.e.f. 1.4.2012.](See sections 3 and 6)

Glasses of Vehicles	Quarterly tax
1	2
I. Goods carriages -(a) Goods carriages not exceeding 3,000 Kgs. inweight laden	545.00
(b) Goods carriages exceeding 3,000 Kgs. but notexceeding 5,500 Kgs. in weight laden	885.00
(c) Goods carriages exceeding 5,500 Kgs. but notexceeding 9,000 Kgs. in weight laden	1355.00
(d) Omitted by Act 13 of 2012, dated 21.4.2012,w.e.f 1.4.2012	
(e) Goods carriages exceeding 12,000 Kgs. butnot exceeding 13,000 Kgs. in weight laden	1,930.00
(f) Goods carriages exceeding 13,000 Kgs. butnot exceeding 15,000 Kgs. in weight laden	2300.00
(ff) Goods carriages exceeding 15,000 Kgs. inweight laden	2,300.00(Plus Rs. 50 per every 250 Kgs. and partthereof in excess of 15,000 Kgs. in weight laden).
(g) Trailers used for carrying goods other thanthose falling under classes 4,7,8 and 9 - (i) For each trailernot exceeding 3,000 Kgs. in weight laden	340.00
(ii) For each trailer exceeding 3,000 Kgs. butnot exceeding 5,500 Kgs. in weight laden	400.00
(iii) For each trailer exceeding 5,500 Kgs. butnot exceeding 9,000 Kgs. in weight laden	700.00
(iv) For each trailer exceeding 9,000 Kgs. butnot exceeding 12,000 Kgs. in weight laden	810.00

(v) For each trailer exceeding 12,000 Kgs. but not exceeding 13,000 Kgs. in weight laden	1010.00
(vi) For each trailer exceeding 13,000 Kgs. but not exceeding 15,000 Kgs. in weight laden	1220.00
(vii) For each trailer exceeding 15,000 Kgs. in weight laden	120.00 (plus Rs. 50 for every 250 Kgs. or part thereof in excess of 15,000 Kgs. in weight laden)

Provided that the private carrier goods vehicle covered by clause (b) of subsection (2) of section 217 of the Motor Vehicles Act, 1988 (Central Act 59 of 1988), shall be taxed at the rates specified in this schedule. [I-A. Vehicles with a floor area of not more than 6 square metre and permitted to carry in all more than seven persons but not more than thirteen persons including the driver in respect of which tourist maxi-cab permit has been issued, for every person other than the driver - 275.00]

[Inserted by Act No. 13 of 2012, dated 21.4.2012, w.e.f. 1.4.2012.]

II. Goods vehicle not plying  
for hire or reward but used  
for the transport of goods

(a)	Vehicles not exceeding 2,000 Kgs. in weight laden	110.00
(b)	Vehicles exceeding 2,000 Kgs. but not exceeding 3,000 Kgs. in weight laden	210.00
(c)	Vehicles exceeding 3,000 Kgs. but not exceeding 4,000 Kgs. in weight laden	350.00
(d)	Vehicles exceeding 4,000 Kgs. but not exceeding 5,500 Kgs. in weight laden	500.00
(e)	Vehicles exceeding 5,500 Kgs. but not exceeding 9,000 Kgs. in weight laden	730.00
(f)	Vehicles exceeding 9,000 Kgs. but not exceeding 12,000 kgs. in weight laden	990.00
(g)	Vehicles exceeding 12,000 Kgs. but not exceeding 13,000 Kgs. in weight laden	1,0,80.00
(h)	Vehicles exceeding 13,000 Kgs. but not exceeding 15,000 Kgs. in weight laden	1250.00
(i)	Vehicles exceeding 15,000 Kgs. in weight laden	1,250.00 (Plus Rs.50 for every 25,0 Kgs. or part thereof in excess of 15,000 Kgs. in weight laden).



- (j) Trailers not plying for hire or reward but used for the transport of goods not falling under classes 4, 7, 8 and 9 -
- (i) For each trailer not exceeding 2,000 Kgs. in weight laden 80.00
  - (ii) For each trailer exceeding 2,000 Kgs. but not exceeding 3,000 Kgs. in weight laden 110.00
  - (iii) For each trailer exceeding 3,000 Kgs. but not exceeding 4,000 Kgs. in weight laden 160.00
  - (iv) For each trailer exceeding 4,000 Kgs. but not exceeding 5,500 Kgs. in weight laden 210.00
  - (v) For each trailer exceeding 5,500 Kgs. but not exceeding 9,000 Kgs. in weight laden 320.00
  - (vi) For each trailer exceeding 9,000 Kgs. but not exceeding 12,000 Kgs. in weight laden 480.00
  - (vii) For each trailer exceeding 12,000 Kgs. but not exceeding 13,000 Kgs. in weight laden 570.00
  - (viii) For each trailer exceeding 13,000 Kgs. but not exceeding 15,000 Kgs. in weight laden 790.00
  - (ix) For each trailer exceeding 15,000 Kgs. in weight laden 790.00 (plus Rs. 25 for every 250 Kgs. or part thereof in excess of 15,000 Kgs. in weight laden.)

## 2. Motor vehicles for hire and used for the transport of passengers and in respect of which permits have been issued under the Motor Vehicles Act: -

### I. Vehicles permitted to carry in all -

- (a) Not more than three persons including the driver 40.00
- (b) [\*\*\*] [Items (b) and (c) omitted by Tamil Nadu Motor Vehicles Taxation (Second Amendment) Act, 1997.]
- (c) [\*\*\*] [Items (b) and (c) omitted by Tamil Nadu Motor Vehicles Taxation (Second Amendment) Act, 1997.]
- (d) [ More than six persons but not more than thirteen persons 500. [00] [Substituted for the including the driver in respect of which tourist motor cab or tourist figures '250.00' by the Tamil

maxi-cab permit has been issued for every person other than the driver] [Substituted by Tamil Nadu Motor Vehicles Taxation (Amendment) Act, 2003.]  
(Second Amendment) Act, 1994 (Tamil Nadu Act 36 of 1994).]

[II. Vehicles permitted to ply solely as contract carriage, whether classified as "Tourist Vehicle" or not, which the vehicle is permitted to carry, - [Substituted by Tamil Nadu Motor Vehicles Taxation (Amendment) Act, 2009 (Tamil Nadu Act 33 of 2009).]

(a) not more than thirty-five persons (other than driver), for every square metre of floor area of the vehicle; Rs. 4,900.00

(b) more than thirty-five persons (other than driver), for every person (other than the driver). Rs. 3,000.00]

[III. Vehicles permitted to ply as stage carriages and to carry more than six person (other than the driver and the conductor) - [Substituted by Tamil Nadu Motor Vehicles Taxation (Amendment) Act, 1996 (Tamil Nadu Act 36 of 1996).]

(a) Plying exclusively within the Madras metropolitan Area For every passenger (other than the driver and the conductor) which the vehicle is permitted to carry 60.00

Plying exclusively within the limits of the City of Madurai or the City of Coimbatore or within the limits of one or more contiguous municipalities or on other town  
(b) service routes - For every passenger (other than the driver and the conductor) which the vehicle is permitted to carry 275.00

(c) Plying in routes or areas other than those falling under items (a) and (b) -

(i) For every passenger (other than the driver and the conductor) which the vehicle is permitted to carry, if the service classed as "Express service" 360.00

(ii) For every passenger (other than the driver and the conductor) which the vehicle is permitted to carry in the case of services other than "Express service" (Motor Vehicle Service) 360.00]

(1) [ During the period commencing on the 1st day of April 1994 and ending with the 31st day of March 1990, the tax payable in respect of a reserve stage carriage or a spare bus shall be three-fourths of the maximum rate payable per passenger for any regular Stage carriage of the permit holder. [Substituted by Tamil Nadu Motor Vehicles Taxation (Amendment) Act, 1997 (Tamil Nadu Act 31 of 1997).](2) During the period commencing on the 1st day of April 1990 and ending with the 9th day of January 1992, the tax payable in respect of a reserve stage carriage or a spare bus shall be maximum rate payable per passenger for any regular stage carriage of the permit holder.(3) During the period commencing on the 10th day of January 1992 and ending with the 31st day of March 1994, the tax payable in respect of a reserve, stage carriage or a spare bus shall be three-fourths of the maximum rate payable per passenger for any regular stage carriage of the permit holder.(4) With effect on and from the 1st day of April 1994, the tax payable in respect of a reserve stage carriage or a spare bus shall be the maximum rate payable per passenger for any regular stage carriage of the permit holder.]

**3. Motor vehicles not themselves constructed to carry any load (other than water, fuel, accumulators, and other equipment used for the purpose of propulsion, loose tools and loose equipment used for haulage only):-**

- (a) Weighing not more than 2,500 kgs. unladen 110.00  
 (b) Weighing more than 2,500 kgs. unladen 160.00

#### 4. Fire engines, Fire tenders and road wafer sprinklers:-

- (a) Not exceeding 1,000 kgs. in weight laden 30.00  
 (b) Exceeding 1,000 kgs. but not exceeding 1,500kgs. in weight laden 40.00  
 (c) Exceeding 1,500 kgs. but not exceeding 2,000kgs. in weight laden 50.00  
 (d) Exceeding 2,000 kgs. but not exceeding 3,000kgs. in weight laden 60.00  
 (e) Exceeding 3,000 kgs. but not exceeding 4,000kgs. in weight laden 70.00  
 (f) Exceeding 4,000 kgs. but not exceeding 5,500kgs. in weight laden 80.00  
 (g) Exceeding 5,500 kgs. but not exceeding 7,500kgs. in weight laden 100.00  
 (h) Exceeding 7,500 kgs. but not exceeding 9,000kgs. in weight laden 120.00  
 (i) Exceeding 9,000 kgs, in weight laden 140.00  
 (j) Additional tax payable in respect of such vehicles used for drawing trailers including fire engine trailers pumps. -  
     (i) For each trailer not exceeding 1,000 kgs. in weight laden 20.00  
     (ii) For each trailer exceeding 1,000 kgs. but not exceeding 2,000 kgs. in weight laden 30.00  
     (iii) For each trailer exceeding 2,000 kgs, in weight laden 50.00

Provided that two or more vehicles shall not be chargeable under this class in respect of the same trader.

[5 [Class 5 substituted by Tamil Nadu Motor Vehicles Taxation (Second Amendment) Act, 1997 (Tamil Nadu Act 32 of 1997).]

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

- (a) Bicycles exceeding 50cc but not exceeding 75cc with or without a trailer or side-car Annual tax (Rs. P) 135.00  
 (b) Bicycles exceeding 75cc but not exceeding 170cc with or without a trailer or side-car 200.00  
 (c) Bicycles exceeding 170cc with or without a trailer or side-car and tricycles 240.00]

5-A.

Motor Vehicles plying for hire and used for the transport of passengers and in respect of which permits have been issued under the Motor Vehicles Act,

	1988 (Central Act 59 of 1988), to carry in all -	
	(a) More than three persons but not more than four persons including the driver.	280.00
	(b) more than four persons but not more than six persons including the driver (ordinary motor cab-Metered taxi)	800.00
	(i) in respect of which tourist motor cab permit has been issued	1000.00
	(ii) in other cases (ordinary motor cab-Metered taxi)	700.00
6	Invalid carriages	32.00
[6-A. [[Inserted by Tamil Nadu Motor Vehicles Taxation (Second Amendment) Act, 1994 (Tamil Nadu Act 36 of 1994) and omitted by Tamil Nadu Motor Vehicles Taxation (Amendment) Act, 2003 (Tamil Nadu Act 13 of 2003)6.A. Motor vehicles weighing more than 3,000 Kgs. unladen and owned by educational institution, in respect of which private transport vehicle permit is not required under the Motor Vehicles Act-2,000.]]		
	Omitted]	
6-B.	Vehicles or trailers fitted with equipments like rigs or generators or compressors irrespective of the laden weight.	2500.00
6-C.	Construction equipment vehicle	10000.00

**7. [ Motor vehicles other than those liable to tax under the foregoing provisions of this Schedule, - [Substituted by Tamil Nadu Motor Vehicles Taxation (Second Amendment) Act, 1997.]**

	Imported vehicles	Indian-made vehicle owned by	
1	2	Individual	Other
	(a)	(b)	
(a) Weighing not more than 700 kgs unladen	1800.00	600.00	1200.00
(b) Weighing more than 700 kgs. but not more than 1,500 kgs. unladen	2350.00	800.00	1600.00
	2700.00	1000.00	2000.00

(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	2900.00	1100.00	2200.00
--	---------	---------	---------

(e) Weighing more than 3,000 kgs. unladen in respect of which private transport vehicle permit is not required under the Motor Vehicles Act	3300.00	1250.00	2500.00
---	---------	---------	---------

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

[8 [Substituted by Tamil Nadu Act 28 of 1990.]	Motor vehicles other than those 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 transport vehicle permit is required under the Motor Vehicles Act, 1988 (Central Act 59 of 1988), -	Quarterly tax Rs. P.
--	---	----------------------

(a) [ in respect of vehicles owned by educational institutions (educational institution bus), - [Item (a) was substituted by Tamil Nadu Motor Vehicles Taxation (Amendment) Act, 2007.]

(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]
--	---------

(b) in other cases - For every person (other than the driver) which the vehicle is permitted to carry

(i) Air conditioned	600.00
---------------------	--------

(ii) Non-Air conditioned	500.00
--------------------------	--------

[Provided that the educational institution buses and other vehicles granted temporary permit for the purposes referred to in item (a), (b) or (c) under Section 87(1) of the Motor Vehicles Act shall pay separate tax excluding the driver seat at the following rates: [Added by Act No. 32 of 2010, dated 26.11.2010. Published dated 29.11.2010.]

(i) Educational institution buses when used for the transport of students and staff of the institution concerned.	Rs. 30/- per seat for seven days or part thereof.
---	---

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

(iii) Educational institution buses and other vehicles used for other purposes other than those specified in Clauses (i) and (ii)	Rs. 30/- per seat per days.]]
---	-------------------------------

above.

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

(i) For each trailer not exceeding 1 tonne in weight unladen 20.00

(ii) For each trailer exceeding 1 tonne in weight unladen 30.00

**10. [ Reserve stage carriage or spare bus (to carry more than six persons I excluding the driver and the conductor) when operated as contract carriage on special occasions under special permit. - Tax Rs. 15.00 per person per day. [Inserted by Act No. 13 of 2012, dated 21.4.2012, w.e.f. 1.4.2012.]**

Provided that two or more vehicles shall not be chargeable under class 7, class 8 or class 9 in respect of the same trailer.][Second schedule] [Substituted by Tamil Nadu Motor Vehicles Taxation (Third Amendment) Act, 2008 (Tamil Nadu Act 30 of 2008).][See section 4(1-A)]

## Part I – New Motor Cycle

At the time of registration Rate of tax. 8 per cent of the total cost of the vehicles.

Part-II Old Motor Cycle At the time of assigning new registration mark under Section 47 of the Motor Vehicles Act, 1988, or old motor cycles plying and registered in this State, and if its age from the month of such registration is, -

	Rate of tax
1. Not more than one year	7.75 per cent of the cost of vehicle
2. More than one year but not more than two years	7.50 percent of the cost of vehicle
3. More than two years but not more than three years	7.25 percent of the cost of vehicle
4. More than three years but not more than four years	7.00 percent of the cost of vehicle
5. More than four years but not more than five years	6.75 percent of the cost of vehicle
6. More than five years but not more than six years	6.50 percent of the cost of vehicle
7. More than six years but not more than seven years	6.25 percent of the cost of vehicle
8. More than seven years but not more than eight years	6.00 percent of the cost of vehicle
9. More than eight years but not more than nine years	5.75 percent of the cost of vehicle
10. More than nine years but not more than ten years	

	5.50 percent of the cost of vehicle
11. More than ten years but not more than eleven years	5.25 percent of the cost of vehicle
12. More than eleven years	5.00 percent of the cost of vehicle

Explanation.- For the purpose of this Schedule "cost of vehicle" means vehicle at the time of purchase, in such manner as may be prescribed.

[Third Schedule] [Substituted by Act 17 of 2010, dated 22.01.2010.][See section 4(1-A)]Part-I New Motor VehicleRate of tax

At the time of registration (i) Total cost of the vehicle not exceeding rupeesten lakhs - 10 percent  
(ii) Total cost of the vehicle exceeding rupeesten lakhs - 15 percent

Part-II Old Motor VehicleAt the time of assigning new registration mark under Section 47 of the Motor Vehicles Act, 1988, or old motor vehicles plying and registered in this State, and if its age from the month of such registration is, -

Rate of Tax			
Cost of the vehicle not exceeding rupee tenlakhs	Cost of the vehicle exceeding rupee ten lakhs		
1	Note more than one year	8.75 per cent of the cost of vehicles	13.75 per cent of the cost of vehicles
2	More than one year but not more than two years	8.50 per cent of the cost of vehicles	13.50 per cent of the cost of vehicles
3	More than two years but not more than threeyears	8.25 per cent of the cost of vehicles	13.25 per cent of the cost of vehicles
4	More than three years but not more than fouryears	8.00 per cent of the cost of vehicles	13.00 per cent of the cost of vehicles
5	More than four years but not more than fiveyears	7.75 per cent of the cost of vehicles	12.75 per cent of the cost of vehicles
6	More than five years but not more than six years	7.50 per cent of the cost of vehicles	12.50 per cent of the cost of vehicles
7	More than six years but not more than sevenyears	7.25 per cent of the cost of vehicles	12.25 per cent of the cost of vehicles
8	More than seven years but not more than eightyears	7.00 per cent of the cost of vehicles	12.00 per cent of the cost of vehicles
9	More than eight years but not more than nineyears	6.75 per cent of the cost of vehicles	11.75 per cent of the cost of vehicles
10	More than nine years but not more than ten years	6.50 per cent of the cost of vehicles	11.50 per cent of the cost of vehicles
11	More than ten years but not more than elevenyears	6.25 per cent of the cost of vehicles	11.25 per cent of the cost of vehicles

12	More than eleven years	6.00 per cent of the cost of vehicles	11.00 per cent of the cost of vehicles
----	------------------------	---------------------------------------	--

Explanation. - For the purpose of this Schedule "cost of vehicle" means the cost of vehicle at the time of purchase, in such manner as may be prescribed.Fourth Schedule(See section 3-A)

Class of

Motor Tax  
Vehicles

2	3	
1	Motor Vehicles other than a transport vehiclewhich has completed 15 years from the date of registration -	
	(i) Motor Cycle	500 (for Five Years)
	(ii) Other Motor Vehicles	1000.00 (for Five Years)
2	Transport Vehicle which has completed 7 yearsfrom the date of its registration	500. [00 (per annum)] [Added by Tamil Nadu Motor Vehicles Taxation (Amendment) Act. 2003 (Tamil Nadu Act 13 of 2003).]

[Fifth Schedule] [Inserted by Tamil Nadu Motor Vehicles Taxation (Amendment) Act, 2008 (Tamil Nadu Act 25 of 2008).][See section 4(1-A)(bbb)]Goods Carriages Not Exceeding 3000 Kgs. In Weight Laden

## Part I – New Motor Vehicles

Tax Rs.

At the time of registration 19,200

[Sixth Schedule] [Inserted by Tamil Nadu Motor Vehicles Taxation (Third Amendment) Act, 2009 (Tamil Nadu Act 9 of 2009).](See section 3-B)

Class of Motor Vehicles Tax Rs.

(1)	(2)	
1.	Motor Cycles	250
2.	Light Motor Vehicles	1,500
3.	Other Motor Vehicles.	2,000

[Seventh Schedule] [Inserted by Act No. 13 of 2012, dated 21.4.2012, w.e.f. 1.4.2012.][See sections 3, 4 (1 -A)(a) and (aa)]Part-I New tourist motor cab which vehicle is permitted to carry more than four persons but not more than seven persons including the driver

At the time of registration

(i) If the cost of the vehicle does not exceedrupees 10 lakh

Rate of Tax

10 percent of the cost of vehicle

(ii) If the cost of the vehicle exceeds rupees10 lakh

15 percent of the cost of vehicle

Part-II Old tourist motor cab which vehicle is already registered and is permitted to carry more than four persons but not more than seven persons including the driver



	Rate of Tax
(i) If the cost of the vehicle does not exceed rupees 10 lakh	8.5 percent of the cost of vehicle
(ii) If the cost of the vehicle exceeds rupees 10 lakh	14.5 percent of the cost of vehicle

Explanation. - For the purpose of this Schedule, 'cost of vehicle' means the cost of vehicle at the time of purchase, in such manner as may be prescribed. [Eighth Schedule] [Inserted by Act No. 13 of 2012, dated 21.4.2012, w.e.f. 1.4.2012.] [See sections 3, 4(1-A)(a) and (aaa)] Part-I New tourist maxi-cab, with a floor area of more than 6 square metre, which vehicle is permitted to carry more than seven persons but not more than thirteen persons including the driver.

At the time of registration	Rate of Tax
(i) If the cost of the vehicle does not exceed rupees 10 lakh	10 percent of the cost of vehicle
(ii) If the cost of the vehicle exceeds rupees 10 lakh	15 percent of the cost of vehicle

Explanation. - For the purpose of this Schedule, 'cost of vehicle' means the cost of vehicle at the time of purchase, in such manner as may be prescribed. Part-II Old tourist maxi cab which vehicle is already registered and is permitted to carry more than seven persons but not more than thirteen persons including the driver

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

[Ninth Schedule] [Inserted by Act No. 13 of 2012, dated 21.4.2012, w.e.f. 1.4.2012.] (See sections 3 and 6) Contract carriages in respect of which temporary licence is issued -

(a) Tourist motor cab-	Tax Rs.
(i) If the temporary licence is for a period not exceeding 7 days	60.00 per entry
(ii) If the temporary licence is for a period exceeding 7 days but not exceeding 30 days	180.00 per entry
(iii) If the temporary licence is for a period exceeding 30 days but not exceeding 90 days	450.00 per entry
(b) Tourist maxi cab-	
(i) If the temporary licence is for a period not exceeding 7 days	75.00 per seat per entry
(ii) If the temporary licence is for a period exceeding 7 days but not exceeding 30 days	160.00 per seat per entry
(iii) If the temporary licence is for a period exceeding 30 days but not exceeding 90 days	450.00 per seat per entry
(c) Omni bus including sleeper coach in respect of which permit is granted under sub-section (8) or (9) of section 88 of the Motor Vehicles Act, 1988-	
(i) If the temporary licence is for a period not exceeding 7 days	600.00 per seat or berth per entry

- (ii) If the temporary licence is for a period exceeding 7 daysbut not exceeding 30 days 1500.00 per seat or berth per entry.
- (iii) If the temporary licence is for a period exceeding 30 daysbut not exceeding 90 days 3500.00 per seat or berth per entry.