

# GOVT. OF PONDICHERRY

TRANSPORT DEPARTMENT

## The Pondicherry Motor Vehicles Taxation Act 1967

(up dated as on 31-3-1991)

AN ACT

to levy taxes on motor vehicles in the Union Territory of Pondicherry.

Short title,  
extent and  
commencement

Be it enacted by the Legislative Assembly of Pondicherry in the Eighteenth Year of the Republic of India as follows:-

1. (1) This Act may be called the Pondicherry Motor Vehicle Taxation Act 1967.

(2) It extends to the whole of the Union Territory of Pondicherry.

(3) It shall be deemed to have come into force on the 1st day of July 1966.

2. In this Act, unless the context otherwise requires,

a) The following expressions used but not defined in this Act and defined in the Motor Vehicles Act 1988 (Central Act 59 of 1988) shall have the meanings respectively assigned to them in that Act :-

- i) "goods"
- ii) "goods carriage"
- iii) "invalid carriage"
- iv) "motor vehicle"
- v) "trailer" and
- vi) "unladen weight"

b) "Central Act" means the Motor Vehicles Act 1988 (59 of 1988);

c) "Government" means the Administrator appointed by the President under article 239 of the Constitution;

d) "laden Weight" in relation to a motor vehicle means,

i) in case a permit is issued to the vehicle under the Central Act, the maximum laden weight specified in such permit,

ii) if no such permit is issued, the maximum laden weight specified in the registration certificate of the vehicle,

iii) if no weight is specified in the registration certificate, the maximum laden weight of the vehicle determined in such manner as the Licensing Officer may deem fit;

e) "laden Weight" in relation to a trailer means,

i) in case a permit is issued to the vehicle to which the trailer is attached under the Central Act, the maximum laden weight specified in such permit in respect of the trailer,

ii) 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,

iii) if such weight is not specified in the registration certificate, the maximum laden weight of the trailer determined in such manner as the Licensing Officer may deem fit;

f) "Licensing officer" means an officer appointed by the Government to exercise the powers and perform the functions of a Licensing officer under this Act;

g) "local body" means any municipal council constituted under the Pondicherry Municipalities Act, 1973 and any village panchayat and commune panchayat council constituted under the Pondicherry village and Commune Panchayats Act, 1973;

h) "Pondicherry" means the Union Territory of Pondicherry;

i) "prescribed" means prescribed by rules made under this Act;

j) "public road" means any street, road, square, court, alley, passage or riding path over which the public have a right of way, whether a thoroughfare or not and includes the roadway over any public bridge or causeway;

k) "registered owner" means the person in whose name a motor vehicle is registered or deemed to be registered under the Central Act;

l) "tax" means the tax leviable under sub-section (1) of Section 3; and

m) "urban area" means such areas as the Government may from time to time declare as urban area, by notification in the Official Gazette;

n) "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.

Imposition of  
a tax on  
motor  
vehicles

3. (1) The Government, may by notification in the Official Gazette, from time to time, direct that a tax shall be levied on every motor vehicle using any public road in Pondicherry.

(2) The notification issued under sub-section (1) shall specify the rates at which and the quarter from which, the tax shall be levied;

Provided that the rules shall not exceed the maximum amounts specified in Schedule I.

Provided further that the tax already paid in respect of one category of permit viz. a goods carriage permit or a zonal permit or a national permit for a goods vehicle shall be allowed to be adjusted against the tax payable for the grant of another category of such permits.

Provided further that where in the case of -

(a) a motor cycle (including motor scooters and bicycles with attachment for propelling the same by mechanical power); and

(b) an invalid carriage and a motor vehicle weighing not more than 3000 kilograms unladen, not being a motor vehicle plying for hire or used for the transport of passengers or in respect of which permits have been issued under the Motor Vehicles Act, 1988, the registered owner or the person having possession or control of the motor vehicle makes an application in writing for payment of one-time tax, the tax shall be levied at the rates specified in Schedule IA.

Payment of  
tax and issue  
of licence

4. (1) (a) The tax levied in pursuance of a notification issued under sub-section (1) of Section 3 shall be paid by the registered owner or person having possession or control of the motor vehicle, at his choice, either quarterly, half-yearly or annually upon a quarterly

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 shall have power to grant a suitable rebate in case of the half-yearly and annual licences.

(b) Where the tax for any motor vehicle has been paid for any quarter, half-year or year and the vehicle has not been used during the whole of that quarter, half-year or year or a continuous part thereof not being less than one

month, a refund of the tax at such rates as may, from time to time, be notified by the Government, shall be payable subject to such conditions as may be specified in such notification.

Provided that nothing in this clause shall apply to any motor vehicle in respect of which tax has been paid under the second proviso to sub-section (2) of section 3.

(c) Notwithstanding anything contained in Section 3 or in clauses (a) and (b) the Government may, by notification in the Official Gazette, from time to time, direct that a temporary licence for a period not exceeding thirty days at a time may be issued in respect of any class of motor vehicles on payment of such tax (not exceeding the maximum amounts specified in Schedule II) and subject to such conditions, as may be specified in such notification.

(cc) Notwithstanding anything contained in the foregoing clauses, the tax levied under the second proviso to sub-section(2) of Section 3 shall be paid in advance in a lump sum by the registered owner or the person having possession or control of the motor vehicle and the tax paid shall be for the life time of the vehicle.

(d) No motor vehicle shall be used on any public road in Pondicherry at any time after the issue of a notification under sub-section (1) of section 3, unless a licence permitting such use during such time has been obtained under clause (a) or clause (c),

(2) Notwithstanding anything contained in sub-section (1), no person shall be liable to tax during any period on account of any taxable motor vehicle, the tax due in respect of which for the same period has already been paid by some other person.

(3) (a) When any person pays the amount of tax due in respect of a motor vehicle using any public road in Pondicherry or proves to the satisfaction of the Licensing Officer that no tax is payable in respect of such vehicle, the

**Licensing Officer shall-**

(i) grant to such person a licence, in such form as may be notified by the Government to use the vehicle on public roads in Pondicherry for the period concerned, and

(ii) in the case referred to in clause (a) of sub-section (1) 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 Central Act, or in the case of vehicles not registered or deemed to be registered under that Act, in a certificate in such form as may be notified by the Government.

(b) Every licence granted under clause (a) shall be valid throughout the areas of Pondicherry.

Refund of tax

4. A. Notwithstanding anything contained in this Act, where tax has been paid under clause (cc) of sub-section (1) of section 4, the registered owner or other person who has paid such tax shall be entitled to a refund of tax at the rate specified in Schedule IB in the case of-

i) removal of the vehicle to any other State on transfer of ownership or change of address, or

ii) cancellation of registration of vehicle on account of scrapping of such vehicle due to accident or other causes :

provided that in the case of removal of vehicle outside Pondicherry on transfer of ownership or on change of address, refund of tax will be considered only after receipt of proof for having paid tax to the outside authority and effected the transfer of ownership or change of address.

Production of certificate of insurance

5. Every registered owner or person having possession or control of a motor vehicle shall, at the time of making payment of the tax, produce before the Licensing

Officer, a valid certificate of insurance in respect of the vehicle complying with the requirement of Chapter XI of the Central Act.

Liability to pay arrears of tax by person succeeding to the ownership, possession or control of motor vehicle.

6. (1) If the tax leviable in respect of any motor vehicle remains unpaid by any person liable for payment thereof and such person before having paid 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 has possession or control of such vehicle shall be liable to pay the said tax to the Licensing Officer.

Period within which tax to be paid

6A. The tax due under this Act shall be paid within such period, not being less than seven days or more than thirty days from the commencement of the quarter, half-year or year, as may be prescribed and different periods may be pres-

Provided that the tax due under this Act in respect of the classes of vehicles specified in the second proviso to subsection (2) of section (3) for the quarter commencing from the 1<sup>st</sup> April, 1989 may be paid within thirty days from the date of commencement of the Pondicherry Motor Vehicles Taxation (Amendment) Act, 1989.

(2) 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.

Manner of payment of tax under this Act.

7. Payment of every amount due under this Act shall be made by the production before the Licensing Officer of treasury challans to the value for which payment is required or in such other manner as may be prescribed.

Carriage of

8. (1) The licence granted in respect of a motor

licence on vehicle under clause (a) of sub-section (3) of Section 4 shall  
vehicle and be carried in a conspicuous place upon the vehicle in such  
duty to stop it manner as may be notified by the Govt. and if such a licence is  
on demand by not so carried upon such vehicle, the registered owner or the  
Police Officer. person having possession or control thereof shall be  
punishable with fine which may extend to fifty rupees.

(2) Any Police Officer in uniform who is not below the rank of sub-inspector or an Officer of the Motor Vehicles Department not below the rank of Motor Vehicle Inspector or a Regional Transport Officer or such other officer as may be authorized by the Government in this behalf, 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 an Officer under sub-section (2) or resisting such Officer shall be punishable with fine which may extend to fifty rupees.

Penalty payable where tax not paid. 9. When any registered owner or any person who has possession or control of any motor vehicle used or kept for use in Pondicherry is in default in making payment of that tax, the Licensing Officer may direct that, in addition to the amount of arrears, a sum not exceeding the annual tax payable in respect of such vehicle shall be recovered from him by way of penalty.

Provided that before giving any such direction, the registered owner or such person shall be given a reasonable opportunity of being heard.

Power to seize and detain motor 10. Without prejudice to the provisions of Sections 6 and 7 where any tax due in respect of any motor vehicle has not been paid as specified in Section 4, such officer as may be



vehicles in case of non-payment of tax

authorized may seize and detain the motor vehicle in respect of which the tax is due under this Act and for this purpose take or cause to be taken any steps he may consider proper for the temporary safe custody of the vehicle, until the tax due in respect of the vehicle is paid.

Recovery of tax as an arrear of land revenue

11. A due under this Act may also be recovered in the same manner as an arrear of land revenue under the law for the time being in force for the recovery of land revenue. The motor vehicle in respect of which the tax is due or its accessories may be detained 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.

Utilisation of the proceeds of the tax

12. (1) (a) The proceeds of the tax collected under this Act every year shall be credited to the Consolidated Fund of Pondicherry

(b) They shall be paid to each local body which, at the commencement of this Act, was levying tolls or vehicle tax on motor vehicles or both, a sum equivalent to the average annual income derived by such local body during the three years ending on the 30<sup>th</sup> day of June 1966, from such tolls or vehicle tax on motor vehicles, or both, as the case may be.

(c) The Government shall determine the sums which should be credited to it or paid to local bodies under clauses (a) and (b) and such determination shall be final.

(2) In determining the amount payable to a local body under clause (b) of sub-section (1) the Government shall take into account-

(a) the arrears of tolls or vehicle tax on motor vehicles left uncollected, which could have been collected.

(b) the amounts which the local body should have paid

to any other local body on account of collections made on behalf of the latter and remaining to be adjusted; and

(c) the vehicle tax payable on vehicles owned by or by its employees in respect of which exemptions were granted by the local body.

(3) All sums payable to local bodies under this section shall be expenditure charged on the Consolidated Fund of Pondicherry.

Exemption

13. (1) The Government may, by notification in the Official Gazette, make an exemption, reduction in the rate or other modification in regard to the tax payable -

(i) by any person or class of persons, or

(ii) in respect of any motor vehicles or class of motor vehicles or motor vehicles running in any particular area.

(2) Every notification issued under subsection (1) shall be laid on the table of the Legislative Assembly for a period of two months when the Assembly is in session.

Saving as to vehicles used for agricultural purposes.

14. Nothing in this Act shall apply to a motor vehicle used solely for the purposes of agriculture.

**Explanation :** A motor vehicle used for transporting agricultural produce shall not, for the purpose of this Section, be deemed to be used solely for the purposes of agriculture.

Appeal

15. (1) Any person who is aggrieved by any order or direction of the Licensing Officer may file an appeal before such person or authority, in such manner, within such time and on payment of such fees, as may be prescribed.

(2) The appeal shall be heard and decided in such manner as may be prescribed.

Protection in respect of acts done in good faith

16. No prosecution, suit or other legal proceedings shall lie against any person for anything in good faith done or intended to be done under this Act.

Trail of offences.

17. No court inferior to that of a Magistrate of the first class shall try any offence punishable under this Act.

Procedure on certain cases.

18. (1) A court taking cognizance of an offence punishable under sub-section (1) of Section 8 or under sub-section (3) of that section, in so far as it relates to failure to stop motor vehicle when required to do so by an Officer, may state upon the summons to be served on the accused person that he-

a) may appear by an 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, 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.

Power to make rules

19. (1) The Government may make rules for carrying out all or any of the purposes of this act.

(2) in particular and without prejudice to the generality of the foregoing power, such rules may be provided for

a) The authority to which, the time within which and the manner in which the appeal may be made;

b) the fees to be paid in respect of such appeal;

c) the procedure to be followed in disposing of the appeal; and

d) any other matter required to be prescribed by or provided for by rules under in this Act.

(3) In making a rule under this Act, the Government may provide that a contravention thereof shall be punishable with fine which may extend to fifty rupees.

(4) Every rule made under this Act shall, as soon as may be after it is issued, be laid before the Legislative Assembly, Pondicherry while it is in session for a total period of fourteen days, which may be comprised in one session or in two or more successive sessions, and, if before the expiry of the session in which it is so laid or the successive sessions aforesaid, the Legislative Assembly makes any modification in the rule or decides that any such rule should not be issued, that rule shall thereafter have effect only in such modified form or have no effect as the case may be, so however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

Power of  
Govt. to  
amend  
Schedules.

20. (1) The Government may, by notification, alter, add to or cancel any of the Schedules.

(2) Where a notification has been issued under subsection (1), there shall, unless the notification is in the meantime rescinded, be introduced in the Legislative Assembly, as soon as may be, but in any case during the next session of the Legislative Assembly following the date of the issue of the notification, a Bill on behalf of the Government, to give effect to the alteration, addition or cancellation, as the

case may be, of the Schedules specified in the notification and the notification shall cease to have effect when such Bill becomes law, whether with or without modifications but without prejudice to the validity of anything previously done there under;

Provided that if the notification under sub-section (1) is issued when the Legislative Assembly is in session, such a Bill shall be introduced in the Legislative Assembly during that session.

Provided further that where for any reasons a Bill as aforesaid does not become law within six months from the date of its introduction, in the Legislative Assembly, the notification shall cease to have effect on the expiration of the said period of six months.

(3) All references made in this Act to any of the Schedules shall be construed as relating to the Schedules as for the time being amended in exercise of the powers conferred by this Section.

Power to  
remove  
difficulties

21. If any difficulty or doubt arises in giving effect to the provisions of this Act, the Government, may, by order published in the Official Gazette, make such provision or give such directions not inconsistent with the provisions of the Act as appears to it to be necessary or expedient for the removal of the difficulty or doubt; and the order of the Govt. in such cases, shall be final.

Repeal

22. The Pondicherry Motor Vehicles Taxation Act 1966 (Act No. 4 of 1966) is hereby repealed.

Validation

23. Notwithstanding anything contained in any judgment, decree or order of any Court to the contrary, all taxes levied or collected or purporting to have been levied or collected under the Pondicherry Motor Vehicles Taxation Act

1966 (Act No. 4 of 1966) (herein-after referred to as the said Act), shall, for all purposes, be deemed to be and to have always been validly levied or collected under the provisions of this Act, and accordingly -

a) any rule, order or appointment purporting to have been made, any decision or direction purporting to have been given any action or proceeding purporting to have been taken, or anything purporting to have been done under any provision of the said Act shall be deemed to be and to have been a rule, order or appointment made, decision or direction given, action or proceeding taken, or thing done under the corresponding provision of this Act;

b) no suit or other proceedings shall be maintained or continued in any Court against the Government or any person or authority whatsoever for the refund of any taxes so paid; and

c) no Court shall enforce any decree or order directing the refund of any taxes so paid.

**SCHEDULE – I**  
(See Section 3 (2))

Class of Vehicle	Quarterly tax
(1)	(2)
	Rs. P.
1. <b>Motor cycles</b> [including motor scooters and cycles with attachment for propelling the same by mechanical powers] not exceeding 408 kgs. In weight, unladen :-	
a] Bicycle below 1.5 horsepower if not used for drawing a trailer or side car	6.00
b] Bicycle below 2.0 horsepower but 1.5 horsepower and above if not used for drawing a trailer or side car	9.00
c] Bicycles below 3.5 horsepower but 2.00 horse power and above if not used for drawing a trailer or side car	12.00
d] Bicycle with 3.5 horse-power and above and others used for drawing a trailer or side car	15.00
e] Tricycles	15.00
Provided that a rebate of 10 percent on the annual Tax payable shall be allowed, if the tax for one full year is paid in a lumpsum.	
2. <b>Invalid carriages</b>	8.00
Provided that a rebate of 10 percent on the annual tax payable shall be allowed, if the tax for one full year is paid in a lumpsum.	
3. <b>Goods carriage:</b>	
[i] [a] Vehicles not exceeding 2000 kgs in weight	150.00

laden

[aa] Vehicles exceeding 2000 kgs but not exceeding 3000 kgs in weight laden	270.00
[b] Vehicles exceeding 3000 kgs but not exceeding 5500 kgs in weight laden	600.00
[c] Vehicles exceeding 5500 kgs but not exceeding 9000 kgs in weight laden	800.00
[d] Vehicles exceeding 9000 kgs but not exceeding 12000 kgs in weight laden	1,000.00
[e] Vehicles exceeding 12000 kgs but not exceeding 13000 kgs in weight laden	1,080.00
[f] Vehicles exceeding 13000 kgs but not exceeding 15000 kgs in weight laden	1,400.00
[g] Vehicles exceeding 15000 kgs in weight laden	1,400.00
Plus Rs.	30.00
Per every 250 kgs of weight or part thereof in excess of 1500 kgs.	

[ii] Tax payable in respect of trailers used for carrying goods other than trailer falling under Clause 6 and 7 of this Schedule -

**Trailers :-**

a) Vehicles not exceeding 1000 kgs in weight laden	35.00
b) Vehicles exceeding 1000 kgs but not exceeding 2,000 kgs in weight laden	90.00
c) Vehicles exceeding 2000 kgs but not exceeding 3000 kgs in weight laden	135.00
d) Vehicles exceeding 3000 kgs but not exceeding 4000 kgs in weight laden	180.00



e) Vehicles exceeding 4000 kgs but not exceeding 5500 kgs in weight laden	270.00
f) Vehicles exceeding 5500 kgs but not exceeding 7000 kgs in weight laden	360.00
g) Vehicles exceeding 7000 kgs but not exceeding 9000 kgs in weight laden	420.00
h) Vehicles exceeding 9000 kgs but not exceeding 10500 kgs in weight laden	480.00
i) Vehicles exceeding 10500 kgs but not exceeding 12000 kgs in weight laden	540.00
j) Vehicles exceeding 12000 kgs but not exceeding 13000 kgs in weight laden	600.00
k) Vehicles exceeding 13000 kgs but not exceeding 14000 kgs in weight laden	690.00
l) Vehicles exceeding 14000 kgs but not exceeding 15000 kgs in weight laden	800.00
m) Vehicles exceeding 15000 kgs	800.00

Plus Rs.20/- for every 250 kgs of weight or part thereof in excess of 15000 kgs.

4. Motor vehicles plying for hire and used for the transport of passengers and in respect of which permits have been issued under the Motor Vehicles Act, 1988 -

(i) [ ]<sup>1</sup>

[Omitted w.e.f 1.7.1990 vide Pondicherry Motor Vehicles Taxation (Amendment) Act, 1990 (7.11.90) published in E. O. Gazette No. 37 dated 9.11.1990.]

(ii) a) Vehicles permitted to ply as stage carriage and to carry more than twelve persons (other than the driver and conductor) and plying exclusively within the limits of the urban areas.

For every passenger (other than the driver and conductor) which the vehicles is permitted to carry 75.00

b) Vehicles permitted to ply as stage carriage and to carry more than 12 persons (excluding the driver) and plying exclusively within the limits of this Territory.

For every seated passenger (other than the Driver and conductor) which the vehicle is permitted to carry. 200.00

**Explanation :**

“Limits of this territory includes, the distance covered in the enclaves of other State, if any, lying in between different Commune-Panchayats of this territory, if such distance covered in the enclaves in the aggregate on a particular route do not exceed 16 kms”.

(c) Vehicles permitted to ply as a stage carriage and to carry more than 12 persons (excluding the Driver) and plying on routes partly lying in this territory and partly in other states \*[ Deemed to have been omitted w.e.f 1.10.1983 vide Pondicherry Motor Vehicles Taxation (Amendment) Act, 1990 published in E.O Gazette No. 37 dated 9.11.1990 ]\*

For every seated passenger (other than the Driver and Conductor) which the vehicle is permitted to carry -

i) Ordinary stage carriages 220.00

ii) Express stage carriages 230.00

Note: These will also include routes, the termini of which lie within the limits of this territory by the intervening distance of the enclaves of other states in the aggregate exceed 16 kms.

The tax payable in respect of a reserve stage carriage or a bus shall be three fourths of the maximum rates payable per passenger for any one of the regular stage carriages of the permit holders:-

(iii) Vehicles permitted to ply only as contract carriage (not being stage carriage plying as a contract carriage)

a) If it is a mere contract carriage and carries not more than three person (other than driver) 50.00

b) If it is a mere contract carriage and carries more than three persons but not more than five persons (other than the driver) and for which permit to ply on a specified area, has been granted 100.00

c) If it is a mere contract carriage and carries more than five persons but not more than twelve persons (other than the driver) and for which permit to ply on a specified route has been granted, for every person (other than the driver) 60.00

d) If it is a mere contract carriage and carries more than six persons but not more than twelve persons (other than the driver) and for which permit to ply on a specified area has been granted, 1000.00

e) If it is a mere contract carriage and carrying more than twelve persons, for every person (other than the driver) which the vehicle is permitted to carry. 200.00

f) If it is a tourist vehicle covered by a permit issued under sub-section (9) of section 88 of the

Central Act, -

	i) carrying not more than five persons (other than the driver) which the vehicle is permitted to carry	100.00
	ii) carrying more than five persons but not more than twelve persons (other than the driver) which the vehicle is permitted to carry	1000.00
	iii) carrying more than twelve persons, for every person (other than the driver and attendant) which the vehicle is permitted to carry	250.00
5.	Motor vehicles not themselves constructed to carry any load (other than water, fuel, accumulators) and other equipments used for the purpose of propulsion, loose tools and loose equipments used for haulage only	
	a) weighing not more than 2500 kgs unladen	100.00
	b) weighing more than 2500 kgs unladen	140.00
6.	For engines, the fire tenders and road water sprinklers-	
	a) not exceeding 1000 kgs in weight laden	20.00
	b) exceeding 1000 kgs but not exceeding 1500 kgs in weight laden	30.00
	c) exceeding 1500 kgs but not exceeding 2000 kgs in weight laden	40.00
	d) exceeding 2000 kgs but not exceeding 3000 kgs in weight laden	50.00
	e) exceeding 3000 kgs but not exceeding 4000 kgs in weight laden	60.00
	f) exceeding 4000 kgs but not exceeding 5500 kgs	75.00

in weight laden

g) exceeding 5500 kgs but not exceeding 7500 kgs in weight laden 90.00

h) exceeding 7500 kgs but not exceeding 9000 kgs in weight laden 110.00

i) exceeding 9000 kgs in weight laden 120.00

j) additional tax payable in respect of such vehicles used for drawing trailers including fire engine trailer pumps

i) for each trailer not exceeding 1000 kgs in weight laden 15.00

ii) for each trailer exceeding 1000 kgs but not exceeding 1500 kgs in weight laden 20.00

iii) for each trailer exceeding 1500 kgs but not exceeding 2000 kgs in weight laden 25.00

iv) for each trailer exceeding 2000 kgs in weight laden. 40.00

Provided that two or more vehicles shall not be chargeable under this clause in respect of same trailer.

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

a) weighing not more than 700 kg unladen 40.00

b) weighing more than 700 kgs but not more than 1500 kgs unladen 60.00

c) weighing more than 1500 kgs but not more than 2000 kgs unladen 60.00

d) weighing more than 2000 kgs but not more than 3000 kgs unladen 70.00

e) weighing more than 3000 kgs	90.00
f) Additional tax payable in respect of such vehicles 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

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

Provided further that a rebate of 10% on the annual tax payable shall be allowed, if the tax for one full year is paid in a lump sum.

**SCHEDULE I A**

(Section 3 (2) Second proviso)

**SCHEDULE OF ONE TIME TAX**

Sl. No.	Class of Vehicle	Bi cycles below 1.5 Horse Power	Bi cycle with 1.5 Horse Power and above but below 3.5 Horse Power	Bi cycles with 3.5 Horse Power and above	Tri cycles	Invalid Carriages	Motor Vehicles weighing not more than 3000 Kgs unladen in weight not being a motor vehicle plying for hire or reward or used for the transport of passengers or goods in respect of which permits have been issued under Motor Vehicles Act, 1988

Period

Rate of refund

1.	At the time of Registration of new motor vehicle	260	520	650	650	350	2590
2.	If the vehicle is already registered and its age from the month of Registration is						
	1. Not more than 2 years	240	480	600	600	320	2380
	2. More than 2 years but not more than 3 years	220	430	540	540	290	2160
	3. More than 3 years but not more than 4 years	190	390	490	490	260	1940
	4. More than 4 years but not more than 5 years	170	350	440	440	230	1730
	5. More than 5 years but not more than 6 years	150	300	380	380	200	1510
	6. More than 6 years but not more than 7 years	130	260	320	320	170	1300
	7. More than 7 years but not more than 8 years	110	220	270	270	140	1080



8. More than 8 years but not more than 9 years	90	170	220	220	120	860
9. More than 9 years but not more than 10 years	60	130	160	160	90	650
10. More than 10 years but not more than 11 years	40	90	110	110	60	430
11. More than 11 years but not more than 12 years	20	40	50	50	30	220
12. More than 12 years but not more than 13 years	20	40	50	50	30	220
13. More than 13 years but not more than 14 years	20	40	50	50	30	220
14. More than 14 years but not more than 15 years	20	40	50	50	30	220
15. More than 15 years	Nil	Nil	Nil	Nil	Nil	Nil

(See Section 4 A)  
**SCHEDULE OF REFUND OF TAX**

Sl. No.	Class of Vehicle	Bi cycles below 1.5 Horse Power	Bi cycle with 1.5 Horse Power and above but below 3.5 Horse Power	Bi cycles with 3.5 Horse Power and above	Tri cycles	Invalid Carriages	Motor Vehicles weighing not more than 3000 Kgs unladen in weight not being a motor vehicle plying for hire or reward or used for the transport of passengers or goods in respect of which permits have been issued under Motor Vehicles Act, 1988

Period

Rate of refund

If after registration, removal of vehicles or cancellation of registration of motor vehicles takes place

1.	Within a year	240	480	600	600	320	2380
2.	After 1 year but within 2 years	220	430	540	540	290	2160
3.	After 2 year but within 3 years	190	390	490	490	260	1940
4.	After 3 year but within 4 years	170	350	440	440	230	1730
5.	After 4 year but within 5 years						
6.	After 5 year but within 6 years						
7.	After 6 year but within 7 years	110	220	270	270	140	1080
8.	After 7 year but within 8 years	90	170	220	220	120	860

9.	After 8 year but within 9 years	60	130	160	160	90	650
10.	After 9 year but within 10 years	40	90	110	110	60	430
11.	After 10 year but within 11 years	20	40	50	50	30	220
12.	After 11 year but within 12 years	Nil	Nil	Nil	Nil	Nil	Nil
13.	After 12 year but within 13 years	Nil	Nil	Nil	Nil	Nil	Nil
14.	After 13 year but within 14 years	Nil	Nil	Nil	Nil	Nil	Nil
15.	After 14 year but within 15 years	Nil	Nil	Nil	Nil	Nil	Nil

## SCHEDULE –II

(See Section 4 (1) (c))

### Rate of taxes

Class of vehicles	For a period not exceeding seven days	For a period exceeding 7 days but not exceeding 30 days
	Rs. P.	Rs. P.
1. Motor vehicles whether used for drawing a trailer or side car or not including motor scooters and cycles with attachment for propelling the same by mechanical power	2.00	6.00
2. Invalid carriages	1.25	3.75
3. (1) Goods Carriages - a) Goods Carriage:		
a) Vehicles not exceeding 1000 kgs in weight laden	9.00	25.00
b) Vehicles exceeding 1000 kgs but not exceeding 2000 kgs in weight laden	20.00	60.00
c) Vehicles exceeding 2000 kgs but not exceeding 3000 kgs	30.00	90.00

in weight ladenl

d) Vehicles exceeding 3000 kgs but not exceeding 4000 kgs in weight laden	50.00	150.00
e) Vehicles exceeding 4000 kgs but not exceeding 5500 kgs in weight laden	60.00	200.00
f) Vehicles exceeding 5500 kgs but not exceeding 7000 kgs in weight laden	70.00	250.00
g) Vehicles exceeding 7000 kgs but not exceeding 9000 kgs in weight laden	100.00	300.00
h) Vehicles exceeding 9000 kgs but not exceeding 10500 kgs in weight laden	110.00	350.00
i) Vehicles exceeding 10500 kgs but not exceeding 12000 kgs in weight laden	140.00	420.00
j) Vehicles exceeding 12000 kgs but not exceeding 13000 kgs in weight laden	160.00	450.00
k) Vehicles exceeding 13000 kgs but not exceeding 14000 kgs in weight laden	170.00	520.00
l) Vehicles exceeding 14000 kgs but not exceeding 15000 kgs in weight laden	190.00	550.00

m) Vehicles exceeding 15000 kgs	200.00	600.0
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4. Tax payable in respect of trailers used for carrying goods other than trailers falling under clauses 6 and 7 of Schedule. II –

a) For each trailer not exceeding 1000 kgs in weight laden	7.00	20.00
b) For each trailer exceeding 1000 kgs but not exceeding 2000 kgs in weight laden	15.00	45.00
c) For each trailer exceeding 2000 kgs but not exceeding 3000 kgs in weight laden	25.00	65.00
d) For each trailer exceeding 3000 kgs but not exceeding 4000 kgs in weight laden	30.00	80.00
e) For each trailer exceeding 4000 kgs but not exceeding 5500 kgs in weight laden	40.00	110.00
f) For each trailer exceeding 5500 kgs but not exceeding 7000 kgs in weight laden	50.00	170.00
g) For each trailer exceeding 7000 kgs but not exceeding 9000 kgs in weight laden	65.00	185.00
h) For each trailer exceeding 9000 kgs but not exceeding 10500 kgs in	80.00	235.0

weight laden

i) For each trailer exceeding 10500 kgs but not exceeding 12500 kgs in weight laden	95.00	285.00
j) For each trailer exceeding 12500 kgs but not exceeding 13000 kgs in weight laden	110.00	320.00
k) For each trailer exceeding 13000 kgs but not exceeding 14000 kgs in weight laden	120.00	350.00
l) For each trailer exceeding 14000 kgs but not exceeding 15000 kgs in weight laden	130.00	370.00
m) For each trailer exceeding 15000 kgs in weight laden	140.00	390.00

5. Motor Vehicles plying for hire used for the transport of passengers –

a) Vehicles in respect of which permits have been issued under the Motor Vehicles Act 1988 to carry not more than three passengers (other than the driver)	6.00	2.00
b) Vehicles in respect of which permits have been issued under the Motor Vehicles Act, 1988 to carry more than three persons (other than the Driver) but not more than five passengers (other than the driver) for every person (other than the driver) which the vehicle is permitted to carry	13.50	40.00



c) Vehicles permitted to ply as stage carriages and to carry more than six persons (other than the Driver) for every person (other than the Driver the conductor) which the vehicle is permitted to carry	15.00	50.00
d) Vehicles permitted to ply solely as contract carriages (not being stage carriages plying as contract carriages) and to carry five persons (other than the driver) for every person (other than the driver) which the vehicle is permitted to carry	10.00	30.00
6. Motor Vehicles other than those liable to tax under the foregoing provisions of the Schedule –		
a) Weighing not more than 700 kgs unladen	3.50	12.00
b) Weighing more than 700 kgs but not more than 2200 kgs unladen	5.50	17.00
c) Weighing more than 2200 kgs unladen	7.50	23.00
d) Additional tax payable in respect of such vehicles used for drawing trailers –		
i) for each trailer not exceeding 1 tonne in weight, unladen	2.00	3.00
ii) For each trailer exceeding 1 tonne in weight, unladen, provided that two or more vehicles shall not be chargeable under this clause in respect of the same trailer	4.00	10.00

