

## **The Pondicherry Motor Vehicles Taxation Rules, 1967**

### **\*Title extent and commencement**

1. (1) These rules may be called the Pondicherry Motor Vehicles Taxation Rules, 1967.
- (2) They shall extend to the whole of the Union Territory of Pondicherry
- (3) They shall come into force at once.

### **\*Definition**

2. In these rules, unless the context otherwise requires
  - a) "ACT" means the Pondicherry Motor vehicles Taxation Act 1967;
  - b) "Form" means a form appended to these rules;
  - c) "Registered" means registered under the Motor Vehicles Act, 1988;
  - d) "Pondicherry" means Union Territory of Pondicherry.

### **\*Endorsement in certificate of registration of tax payable**

3. Where a motor vehicle is registered in Pondicherry or the owner of any motor vehicle registered in another State is transferred to a person in Pondicherry; the Licensing Officer shall make an entry regarding the amount of quarterly, half-yearly or annual tax payable in respect of that motor vehicle in the certificate of registration.

### **\*Filing of declaration for regular payment.**

4. (1) Every registered owner or person having possession or control of a motor vehicle used or kept for use in Pondicherry, shall file a declaration with the Licensing Officer concerned in Form No 1 or Form No. 2 as the case may be intimating his intention to pay the tax regularly and to obtain the licence from such Licensing Officer. He shall also send an intimation in Form No. 3 in case he intends to obtain the licence from any other Licensing Officer.
- (2) A Licensing Officer, other than the Licensing Officer concerned, receiving the intimation in Form No. 2 shall communicate the alteration of the place of obtaining the licence to the Licensing Officer concerned.

### **\*Filing of declaration when motor vehicle is altered.**

5. When any motor vehicle in respect of which tax has been paid is altered in such manner as to cause the vehicle to become a motor vehicle in respect of which a higher rate of tax is payable the registered owner of such vehicle or any other person having possession or control thereof shall file a declaration in Form No. 4 with the Licensing Officer concerned together with the certificate of registration and the Treasury Challan in original evidencing payment of additional tax due in respect of that vehicle

The additional tax payable in respect of such vehicle for that quarter, half year or year shall bear the same proportion to the difference between the amount already paid and the amount payable at the higher rate for that quarter, half year or year as the unexpired portion of the quarter, half year or year bears to the quarter, half year or year.

**Explanation:** For the purpose of calculating the unexpired portion of the quarter, half-year or year, part of a month shall be construed as a full month.

Illustration: The tax of Rs. 400 (Rupees four hundred only) is paid for a quarter in respect of a lorry weighing 4,200 kgs laden. The laden weight is increased in the second month of the quarter to 7,400 kgs for which the higher rate of tax Rs. 600/- (Rupees six hundred only) per quarter. The unexpired period being two-thirds of the quarter, the amount of additional tax payable will be two thirds of the difference between the two rates, that is  $\frac{2}{3}$  (600-400) or Rs. 133 35 (Rupees one hundred and thirty three and paise thirty five only).

The same principle will be adopted in the case of a motor vehicle for which tax is paid either for half year or year.

**\*Procedure for obtaining of licence in respect of motor vehicles exempted under section 13.**

6. (1) Where an exemption of the tax payable in respect of a motor vehicle is granted under section 13 of the Act, the registered owner or any other persons having possession or control of the vehicle shall communicate to the Licensing Officer concerned the registered number of such vehicle together with a copy of the notification granting the exemption and such other particulars as that Officer may require and apply for licence therefor.

(2) If the Licensing Officer is satisfied that no tax is payable for the vehicle, he shall grant a licence with the word "exempted" written on it for the period specified therein

and records in the certificate of registration that no tax is payable in respect of the motor vehicle for the said period.

(3) The application under sub-rule (1) shall be made within three days from the date of the notification granting exemption.

**\*Seizure and detention of motor vehicles by certain officers**

7. [Transport Commissioner]\* or the Motor Vehicles Inspector of the Transport Department or any police Officer in uniform not below the rank of sub-inspector may exercise the powers under section 10 of the Act.

**\*Prohibition of alteration,etc, of licence and issue of duplicate Licences.**

8. (1) No person shall alter, deface, mutilate or otherwise tamper with the licence issued in respect of a motor vehicle, or exhibit it on a motor vehicle other than the one for which such licence has been issued.

(\* Substituted vide Notification in G.O. Ms No. 38/80 dt. 21.10.80 of Home)

(2) If the licence issued in respect of any motor vehicle is lost/destroyed or mutilated, the Licensing Officer concerned may, on an application made to him together with a Treasury Challan for Rupees Two towards fee grant a duplicate licence for the period for which the original licence was issued. The Licensing Officer concerned shall before issuing the duplicate licence, satisfy himself that the tax for the period covered by the original licence has not been refunded wholly or in part. He shall make an entry of the issue of the duplicate licence in the certificate of registration.

(3) If a licence reported as lost is subsequently found, it shall be forthwith surrendered to the Licensing Officer concerned.

**\*Submission of stoppage report by registered owners of motor vehicles when not in use**

9. Every registered owner of the motor vehicle kept within Pondicherry shall send a stoppage report to the Licensing Officer concerned whenever the vehicle is not put on use and the tax due is not desired to be paid within the prescribed period. Such stoppage report shall be sent to the Licensing Officer within three days of the date of stoppage of the motor vehicle.

**\*Procedure for appeal.**

\*[(10) (1) An appeal under section 15 of the Act shall lie to the Secretary to Government incharge of Motor Vehicle Department within a period of thirty days from the date of communication of the order appealed against or in case of seizure under section 10, of the date of seizure.

Provided that where an appeal is presented within stipulated time but is returned for re-presentation in such manner and within such period as may be specified by the Appellate Authority and if such appeal is represented within the period so specified, it shall be deemed to have been presented in time for the purpose of this rule]

**\*Amended vide G.O. Ms. No. 32/70/Fin/MVT dt. 22-7-1971.**

(2) Every appeal referred to under sub-rule (1) shall be in the form of a memorandum specifying the name and address of the appellant, the registration number of the motor vehicle, the date of receipt by the appellant of the order appealed against and shall contain a clear statement of facts, the nature of relief prayed for and shall be verified and signed by the appellant or his authorised agent, as the case may be. Every such memorandum of appeal shall be presented in duplicate and shall be accompanied by a Treasury Challan for Rs. twenty towards fee. The appeal shall also be accompanied by the original or a certified copy of the order appealed against.

(3) \*[The Appellate Authority] shall after giving the appellant an opportunity of making a representation and after making such enquiry and perusing such records, if any, as he may deem necessary, pass such orders on the appeal as he thinks fit.

**\*Repeal and saving.**

11. The Pondicherry Motor Vehicles Taxation Rules 1966, are hereby repealed. Provided that such repeal shall not affect the previous operation of the said rules or anything done or any action taken thereunder.

**\*Amended vide G.O. Ms. No. 28/70/Fin/MRT-3119 dt. 3-7-70.**

**GOVERNMENT OF PONDICHERRY**  
**LEGISLATIVE ASSEMBLY SECRETARIAT**

4773/96-LA (Legn).

Pondicherry, the 17th September 1996

Under rule 140 of the Rules of Procedure and Conduct of Business of the Pondicherry Legislative Assembly, the following Bill,

(i) The Pondicherry Motor Vehicles Taxation (Amendment) Bill, 1996 (Bill No. 8 of 1996)

which was introduced in the Legislative Assembly on 17th September, 1996 is published for general information:—

**THE PONDICHERRY MOTOR VEHICLES TAXATION (AMENDMENT) BILL, 1996**

(Bill No. 8 of 1996)

A

BILL

**further to amend the Pondicherry Motor Vehicles Taxation Act, 1967.**

BE it enacted by the Legislative Assembly of Pondicherry in the Forty-seventh Year of the Republic of India as follows:-

(Short title and commencement.)

1. (1) This Act may be called the Pondicherry Motor Vehicles Taxation (Amendment) Act, 1996.

(2) It shall come into force on and from the 1st day of October, 1996.

(Amendment of section 4A Refund of Tax.)

2. In the Pondicherry Motor Vehicles Taxation Act, 1967 (hereinafter referred to as the principal Act), for section 4A, the following section shall be substituted, namely:-

"4A. (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 or a continuous part thereof not being less than one month, 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.(Actno.5 of 1967)

(2) Where a life time tax for any motor vehicle has been paid and the registration of the vehicle has been cancelled for any reason whatever or the vehicle has been removed to any place outside the Union territory of Pondicherry on account of transfer of ownership or change of address, 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, as may be specified in such notification:

Provided that in the case of removal of a vehicle to any place outside the Union territory of Pondicherry on account of transfer of ownership or change of address, the refund of tax shall be considered only after the receipt of proof for having effected such transfer of ownership or change of address.

(3) Where any tax is paid by mistake or in excess, the tax so paid or collected shall, on an application made within such period, be refunded to such person in such manner and subject to such conditions as may be prescribed.

(4) 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 conditions as may be prescribed."

3. In the principal Act, for Schedule I, the following Schedule shall be substituted, namely:-

(Amend ment of Schedule I.

#### "SCHEDULE I

[See section 3(2)]

#### **Classes of vehicle**

	<b>Quarterly tax</b>
1. Goods carriages- Rs. P.	
(i) (a) Goods carriages not exceeding 3,000 kgs. in weight laden	350.00
(b) Goods carriages exceeding 3,000 kgs. but not exceeding 5,500 kgs. in weight laden	700.00
(c) Goods carriages exceeding 5,500 kgs. but not exceeding 9,000 kgs. in weight laden	1,000.00

(d) Goods carriages exceeding 9,000 kgs. but not exceeding 12,000 kgs. in weight laden	1,500.00
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**Quarterly tax**

Rs. P.

(e) Goods carriages exceeding 12,000 kgs. but not exceeding 13,000 kgs. in weight laden	1,600.00
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(f) Goods carriages exceeding 13,000 kgs. but not exceeding 15,000 kgs. in weight laden	1,800.00
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(g) Goods carriages exceeding 15,000 kgs. in weight laden	1,800.00
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plus Rs. 50 for every 250 kgs. of weight or part thereof in excess of 15,000 kgs. in weight laden; and

(ii) Trailers used for carrying goods other than those falling under items 4,8,9 and 10 of this Schedule-

(a) for each trailer not exceeding 3,000 kgs. in weight laden	150.00
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(b) for each trailer exceeding 3,000 kgs. but not exceeding 5,500 kgs. in weight laden	300.00
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(c) for each trailer exceeding 5,500 kgs. but not exceeding 9,000 kgs. in weight laden	550.00
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(d) for each trailer exceeding 9,000 kgs. but not exceeding 12,000 kgs. in weight laden.	650.00
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**Quarterly tax**

Rs. P.

(e) for each trailer exceeding 12,000 kgs. but not exceeding 13,000 kgs. in weight laden	800.00
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(f) for each trailer exceeding 13,000 kgs. but not exceeding 15,000 kgs. in weight laden	1,000.00
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(g) for each trailer exceeding 15,000 kgs. in weight laden	
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1,000.00  
plus Rs. 50 for  
every 250 kgs. of  
weight or part  
thereof in excess  
of 15,000 kgs. in  
weight laden.

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

1. Vehicles permitted to carry in all,-

(a) Not more than three persons including the driver	40.00
(b) More than three persons but not more than four persons including the driver	65.00
(c) More than four persons but not more than six persons including the driver	190.00
(d) More than six persons but not more than ten persons including the driver for every person other than the driver	95.00

**Quarterly tax**

Rs. P.

(e) More than ten persons but not more than thirteen persons including the driver, for every person other than the driver	110.00
(f) More than thirteen persons but not more than twenty-seven persons including the driver, for every person other than the driver	250.00
(g) More than twenty-seven persons other than the driver for every person other than the driver	300.00

II. Vehicle carrying more than 5 persons other than the driver and attendant, classified as tourist vehicle under sub-section (9) of section 88 of the Motor Vehicles Act, 1988 permitted to carry for every person other than the driver and attendant

500.00

III. Vehicles permitted to ply as stage carriage-

(a) Vehicles to carry more than twelve persons (other than

the driver and conductor) and plying exclusively within the limits of the urban areas for every person permitted to carry, other than the driver and conductor 105.00

(b) Vehicles to carry more than twelve persons (other than the driver and conductor) and plying exclusively within the limits of this territory, for every person permitted to carry, other than the driver and conductor 230.00

**Explanation-**

"Limits of this territory" includes, the distance covered in the enclaves of other States, if any lying in between different commune panchayats of this territory, if such distances covered in the enclaves in the aggregate on a particular route do not exceed 16 kms.

(c) Vehicles to carry more than 12 persons (other than the driver and conductor) and plying on routes partly lying in this territory and partly lying in other States, for every person permitted to carry, other than the driver and conductor-

**Quarterly tax**

Rs. P.

(i) Ordinary Stage Carriage	320.00
(ii) Express Stage Carriage	320.00

**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 exceeding 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 holder.

3. Motor Vehicle 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)-

**Quarterly tax**

Rs. P.

(a) weighing not more than 2,500 kgs. unladen	120.00
(b) weighing more than 2,500 kgs. unladen	150.00

4. Fire engines, fire tenders and road water sprinklers-	
(a) not exceeding 1,000 kgs. in weight laden	20.00
(b) exceeding 1,000 kgs. but not exceeding 1,500 kgs. in weight laden	30.00
(c) exceeding 1,500 kgs. but not exceeding 2,000 kgs. in weight laden	40.00
(d) exceeding 2,000 kgs. but not exceeding 3,000 kgs. in weight laden	50.00
(e) exceeding 3,000 kgs. but not exceeding 4,000 kgs. in weight laden	60.00
(f) exceeding 4,000 kgs. but not exceeding 5,500 kgs. in weight laden	75.00
(g) exceeding 5,500 kgs. but not exceeding 7,500 kgs. in weight laden	90.00
(h) exceeding 7,500 kgs. but not exceeding 9,000 kgs. in weight laden	110.00

**Quarterly tax**

Rs. P.

(i) exceeding 9,000 kgs. in weight laden	120.00
(j) Additional tax payable in respect of such vehicles used for drawing trailers including fire engines trailer pumps-	
(i) for each trailer not exceeding 1,000 kgs. in weight laden	15.00
(ii) for each trailer exceeding 1,000 kgs. but not exceeding 1,500 kgs. in weight laden	20.00
(iii) for each trailer exceeding 1,500 kgs. but not exceeding 2,000 kgs. in weight laden	25.00
(iv) for each trailer exceeding 2,000 kgs. in weight laden	40.00

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

5. Motor cycles (including motor scooters and cycles with attachment for propelling the same by mechanical powers) not exceeding 408 kgs. in weight, unladen-

**Annual tax**

Rs. P.

(a) motor cycle 56 CC to 75 CC	50.00
(b) motor cycle exceeding 75 CC to 170 CC	100.00
(c) motor cycle exceeding 170 CC and tricycle	150.00

6. Invalid carriages 32.00



Provided that two or more vehicles shall not be chargeable under items 8,9 and 10 of this Schedule in respect of the same trailer."

4. In the principal Act, for Schedule IA, the following Schedule shall be substituted, namely:-

(Amendment of Schedule IA)

### **"SCHEDULE IA**

[See section 3 (2) second proviso]

#### **SCHEDULE OF ONE TIME TAX**

Sl. No	Age of the vehicle	class of vehicles					
	Motor cycle 56 CC but not exceeding 75 CC	Motor Cycle exceeding 75 CC but not exceeding 179 CC	Motor Cycle exceeding 170 CC and tricycle	Motor vehicle weighing not more than 700 kgs. unladen	Motor vehicle weighing more than 700 kgs. but not more than 1,500 kgs. unladen	Motor vehicle weighing more than 1,500 kgs. unladen	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>RATE OF TAX</b>							
1. At the time of registration of new vehicle		RS. 350	700	1,000	4,500		
	5,500 7,500						
2. If the vehicle is already registered and its age from the month of registration is-							
(i) Not more than 1 year		Rs. 315	630	945	4,000		
	5,200 6,000						
(ii) More than 1 year but not more than 2 years		Rs. 285	565	850	3,600		
	4,680 5,400						
(iii) More than 2 years but nor more than 3 years		Rs. 250	500	755	3,200		
	4,160 4,800						
(iv) More than 3 years but more than 4 years		Rs. 220	440	660	2,800		
	3,640 4,200						
(v) More than 4 years but not more than 5 years		Rs. 190	380	565	2,400		
	3,120 3,600						
(vi) More than 5 years but not more than 6 years		Rs. 155	315	475	2,000		
	2,600 3,000						

(vii) More than 6 years but not more than 7 years	Rs. 125	250	380	1,600
	2,080 2,400			
(viii) More than 7 years but not more than 8 years	Rs. 95	190	285	1,200
	1,560 1,800			
(ix) More than 8 years but not more than 9 years	Rs. 65	125	190	800
	1,040 1,200			
(x) More than 9 years but not more than 10 years	Rs. 30	65	95	400
	520 600			
(xi) More than 10 years	Rs. 20	40	50	250
	300 400"			

**Omission of Schedule IB.**

5. In the principal Act, Schedule IB shall be omitted.

**Amendment of Schedule II.**

6. In the principal Act, for Schedule II, the following Schedule shall be substituted, namely:-

**"SCHEDULE II**

[See section 4 (1) (c)]

Sl. No.	Class of vehicles	Rate of taxes	
		For a period not exceeding seven days	For a period exceeding seven days but not exceeding thirty days
(1)	(2)	(3)	(4)
1.	Motor Vehicles whether used for drawing a trailer or side car or not including motor scooters and cycle with attachment for propelling the same by mechanical power	Rs. P. 5.00	15.00
2.	Invalid Carriages	Rs. P. 2.00	5.00
3.	Goods Carriages-		
	(a) vehicles not exceeding 3,000 kgs. in weight laden	Rs. P. 30.00	90.00
	(b) vehicles exceeding 3,00 kgs. but not exceeding 5,500 kgs. in weight laden	Rs. P. 50.00	150.00
	(c) vehicles exceeding 5,500 kgs. but not exceeding 9,000 kgs. in weight laden	Rs. P. 100.00	300.00
(2)	(3)	(4)	
	(d) vehicles exceeding 9,000 kgs. but not exceeding 12,000 kgs. in weight laden		

Rs. P. 200.00      600.00

(e) vehicles exceeding 12,000 kgs. but not exceeding 13,000 kgs. in weight laden

Rs. P. 250.00      750.00

(f) vehicles exceeding 13,000 kgs. but not exceeding 15,000 kgs. in weight laden

Rs. P. 300.00      900.00

(g) vehicles exceeding 15,000 kgs. in weight laden

Rs. P. 300.00 plus Rs. 5.00\*      900.00 plus Rs. 15.00\*

*\* (for every 259 kgs. in excess or part thereof.)*

Trailers used for carrying goods other than those falling under item 4 of Schedule I-

(a) for each trailer not exceeding 3,000 kgs. in weight laden    30.00    90.00

(b) for each trailer exceeding 3,000 kgs. but not exceeding 5,500 kgs. in weight laden    50.00    150.00

(c) for each trailer exceeding 5,500 kgs. but not exceeding 9,000 kgs. but not exceeding 9,000 kgs. in weight laden    100.00      300.00

(d) For each trailer exceeding 9,000 kgs. but not exceeding 12,000 kgs. in weight laden.    200.00    600.00

(e) for each trailer exceeding 12,000 kgs. but not exceeding 13,000 kgs. in weight laden    250.00      750.00

(f) for each trailer exceeding 13,000 kgs. but not exceeding 15,000 kgs. in weight laden    300.00      900.00

(1)    (2)    (3)    (4)

(g) for each trailer exceeding 15,000 kgs. in weight laden      Rs. P. 300.00 plus Rs. 5 for every 250 kgs. in excess or part thereof.    Rs. P. 900.00 plus Rs. 15 for every 250 kgs. in excess or part thereof.

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

(a) to carry not more than three persons (other than the driver)

Rs. P. 20.00    60.00

(b) to carry more than three persons (other than the driver) but not more than five persons (other than the driver) for every person (other than the driver) which the vehicle is permitted to carry

Rs. P. 25.00    75.00

(c) vehicles permitted to ply as stage carriage and to carry more than six persons (other than the driver and conductor) for every person (other than the driver and conductor) which the vehicle is permitted to carry

Rs. P. 30.00 90.00

(d) vehicles permitted to ply solely as contract carriage (not being stage carriage plying as contract carriages) and to carry more than five persons (other than the driver) for every person (other than the driver) which the vehicle is permitted to carry

Rs. P. 40.00 120.00

(2) (3) (4)

Motor vehicles other than those liable to tax under the foregoing provisions of this Schedule-

(a) weighing not more than 700 kgs. unladen Rs. P. 10.00 30.00

(b) weighing more than 700 kgs. but not more than 1,500 kgs. unladen

Rs. P. 20.00 60.00

(c) weighing more than 1,500 kgs. but not more than 2,000 kgs. unladen

Rs. P. 30.00 90.00

(d) weighing more than 2,000 kgs. but not more than 3,000 kgs. unladen

Rs. P. 40.00 120.00

(e) weighing more than 3,000 kgs. unladen in respect of which private transport vehicle permit is not required under the Motor Vehicles Act Rs. P. 50.00 150.00

(f) Additional tax payable in respect of vehicles referred to in item 4 and used for drawing trailers-

(i) for each trailer not exceeding 1 tonne in weight unladen Rs. P. 10.00 30.00

(ii) for each trailer exceeding 1 tonne in weight unladen provided that two or more vehicles shall not be chargeable under this item in respect of the same trailer

Rs. P. 20.00 60.00".

### **STATEMENT OF OBJECTS AND REASONS**

In order to mobilise the additional resources of revenue to this Administration in the interest of public and to rationalise the tax, some of the provisions of the Pondicherry Motor Vehicle Taxation Act, 1967 need change. To achieve the above object insertion of certain new provisions and modifications in the Schedules to the Act are very much necessitated. It has been proposed to enhance the rate of tax on several categories of vehicles.

The Bill seeks to achieve the above object.

A.M.H. NAZEEM,  
Transport Minister.

**MEMORANDUM REGARDING DELEGATED LEGISLATION**

Section 4A as proposed to be substituted by clause 2 of the Pondicherry Motor Vehicles Taxation (Amendment) Bill, 1996 empowers the Government to frame rules for carrying out the purposes of the Act.

The power delegated under the above clause relates to matters of detail or procedure, and is therefore of normal character.

**ADMINISTRATOR'S RECOMMENDATION UNDER SUB-SECTION (1) OF  
SECTION 23 OF THE GOVERNMENT OF UNION TERRITORIES ACT, 1963**

[Copy of the letter No.1-13011/1/96-Wel. (Tr.), dated 13th September, 1996 from  
Thiru A.M.H. Nazeem, Hon'ble Transport Minister to the Hon'ble Speaker, Legislative  
Assembly, Pondicherry]

The Lieutenant-Governor, Pondicherry having been informed of the subject matter of  
the proposed Pondicherry Motor Vehicles Taxation (Amendment) Bill, 1996,  
recommends under sub-section (1) of section 23 of the Government of Union  
Territories Act, 1963, the introduction in and consideration by the Legislative  
Assembly of the said Bill.

**P. KRISHNAMURTHY,**  
Secretary.

Government Press (C)  
Directorate of Stationery and Printing  
PONDICHERRY-9.

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**GOVERNMENT OF PONDICHERRY**  
**CHIEF SECRETARIAT (TRANSPORT)**

*G.O. Ms. No. 27/97-Wel. (Tr.) dated 1st April 1997*

**NOTIFICATION**

In exercise of the powers conferred by section 3 of the Pondicherry Motor Vehicles Taxation Act, 1967 (Act No. 5 of 1967) and in partial modification of the notification issued in G.O. Ms. No. 26/96-Wel. (Tr.), dated 24-10-1996 of the Chief Secretariat Transport), Pondicherry and published in the Gazette No. 47 dated 19-11-1996, the Lieutenant-Governor, Pondicherry hereby directs that with effect from the quarter commencing from 1-4-1997 tax shall be levied on the following categories of vehicles using any public road in Pondicherry at the rates specified against each such category, namely:-

**LEVY OF TAX UNDER SECTION 3 (1) AND (2)**

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

1. Vehicles permitted to carry in all,-

***Quarterly Tax***

- |   |               |
|---|---------------|
| (i) More than three persons but not more than four persons including the driver                                       | Rs. P. 65.00  |
| (ii) More than three persons but not more than six persons including the driver                                       | Rs. P. 190.00 |
| (iii) More than six persons but not more than ten persons including the driver for every person other than the driver | Rs. P. 95.00  |

II. Vehicles permitted to ply as stage carriage, —

- |  |        |
|--|--------|
| (a) Vehicles to carry more than twelve persons (other than the driver and conductor) and plying exclusively within the limits of the urban areas for every person permitted to carry, other than the driver and conductor                        | 105.00 |
| (b) Vehicles to carry more than twelve persons (other than the driver and conductor) and plying exclusively within the limits of this territory, for every person permitted to carry, other than the driver and conductor                        | 230.00 |
| (c) Vehicles to carry more than 12 persons (other than the driver and conductor) and plying on routes partly lying in this territory and partly lying in other States, for every person permitted to carry, other than the driver and conductor— |        |

(i) Ordinary Stage Carriage	320.000
(ii) Express Stage Carriage	330.00

III. Motor vehicles other than those liable to tax under the provisions of the items 1 to 7 of Schedule-I—

	<b><i>Annual Tax</i></b>
	Rs. P.
(i) Weighing more than 1,500 kgs but not more than 2,000 kgs unladen	800.00
(ii) Weighing more than 2,000 kgs but not more than 3,000 kgs unladen	850.00

(By order of the Lieutenant-Governor)

**K. KALIYAPERUMAL,**  
Under Secretary to Government.

**GOVERNMENT OF PONDICHERRY**  
**CHIEF SECRETARIAT (TRANSPORT)**

*[G.O. Ms. No. 28/97-Wel. (Tr.), dated 1st April 1997]*

**NOTIFICATION**

In exercise of the powers conferred by sub-section (1) of section 20 of the Pondicherry Motor Vehicles Taxation Act, 1967 (Act No. 5 of 1967), the Lieutenant-Governor, Pondicherry hereby makes with effect from the quarter commencing from 1st April 1997, the following alteration to the Schedule of the Act, namely:-

**ALTERATIONS**

In the Pondicherry Motor Vehicles Taxation Act, 1967 (Act No. 5 of 1967) in Schedule I,—

(i) for item 2 and the entries relating thereto, the following shall be substituted, namely:—

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

I. Vehicles permitted to carry in all,—

	<b>Quarterly Tax</b>
	Rs. P.
(a) Not more than three persons including the driver	40.00
(b) More than three persons but not more than four persons including the driver	65.00
(c) More than four persons but not more than six persons including the driver	190.00
(d) More than six persons but not more than ten persons including the driver, for every other than the driver	95.00
(e) More than ten persons but not more than thirteen persons including the driver, for every person other than the driver	110.00
(f) More than thirteen persons but not more than twenty-seven persons including the driver, for every person other than the driver	250.00
(g) More than twenty-seven persons other than the driver, for every person other than the driver	300.00

II. Vehicles carrying more than 5 persons other than the driver and attendant, classified as tourist vehicle permitted to carry under sub-section (9) of section 88 of the Motor Vehicles Act, 1988, for every person other than the driver and attendant

500.00

III. Vehicles permitted to ply as stage carriage—

(a) Vehicles to carry more than twelve persons (other than the driver and conductor) and plying exclusively within the limits of the urban areas for every person permitted to carry, other than the driver and conductor

95.00

(b) Vehicles to carry more than twelve persons (other than the driver and conductor) and plying exclusively within the limits of this territory, for every person permitted to carry, other than the driver and conductor

220.00

**Explanation—**

"Limits of this territory" includes, the distance covered in the enclaves of other States, if any, lying in between different commune panchayats of this territory, if such distances covered in the enclaves in the aggregate on a particular route do not exceed 16 kms.

(c) Vehicles to carry more than 12 persons (other than the driver and conductor) and plying on routes partly lying in this territory and partly lying in other States, for every person permitted to carry, other than the driver and conductor—

(i) Ordinary Stage Carriage

300.00

(ii) Express Stage Carriage

310.00

**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 exceeding 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 holder."; and

(ii) **for** item 8 and the entries relating thereto, the following shall be **substituted**, namely:—

"8. Motor vehicles other than those liable to tax under the foregoing provisions of the items 1 to 7 of this Schedule—

	<i>Annual Tax</i>
(a) Weighing not more than 700 kgs. unladen	500.00
(b) Weighing more than 700 kgs. but not more than 1,500 kgs. unladen	650.00
(c) Weighing more than 1,500 kgs. but not more than 2,000 kgs. unladen	800.00
(d) Weighing more than 2,000 kgs. but not more than 3,000 kgs. unladen	850.00
(e) Weighing more than 3,000 kgs. unladen in respect of which private transport vehicle permit is not required under the Motor Vehicles Act, 1988	900.00"

(By order of the Lieutenant-Governor)

**K. KALIYAPERUMAL,**  
Under Secretary to Government.