

THE PUDUCHERRY MOTOR VEHICLES TAXATION ACT, 1967
(No. 5 of 1967)

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THE PUDUCHERRY MOTOR VEHICLES TAXATION ACT, 1967

(Act No. 5 of 1967)

AN ACT

16th October, 1967.

to levy taxes on motor vehicles in the Union territory of Puducherry.

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

Short title, extent and commencement

1. (1) This Act may be called the Puducherry Motor Vehicles Taxation Act, 1967.
- (2) It extends to the whole of the Union territory of Puducherry .
- (3) It shall be deemed to have come into force on the 1st day of July, 1966.

Definitions

2. In this Act, unless the context otherwise requires, --
 - (a) the following expressions used but not defined in this Act and defined in the ¹[Motor Vehicles Act, 1988 (Central Act 59 of 1988)] shall have the meanings respectively assigned to them in that Act: -
 - (i) “goods”;
 - (ii) ¹[“goods carriage”];
 - (iii) “ invalidcarriage”;
 - (iv) “ motor vehicle”;
 - (v) “trailer”; and
 - (vi) “ unladen weight”;
 - (b) “Central Act” means the ¹[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;

¹ Substituted vide Act No.9 of 1990 w.e.f 01 -07-1990 and published in EG Pt -II No.37 dated 9.11.1990 .

(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;

¹[(g) “local body” means any municipal council constituted under the Puducherry Municipalities Act, 1973 and any village panchayat and commune panchayat council constituted under the Puducherry Village and Commune Panchayats Act, 1973;]

(h) “Puducherry” means the Union territory of Puducherry ;

(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

¹ Substituted by Act 9 of 1973, section 513, w.e.f. 26 -1-1974.

¹ [(m) "urban area" means such area as the Government may from time to time declare as urban area, by notification in the Official Gazette]

² [(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 ³[used or kept for use in the Union territory of Puducherry].

(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 rates shall not exceed the maximum amounts specified in Schedule I:

⁴ [Provided further that the tax already paid in respect of one category of permit viz., a ¹ [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.]

⁵[Provided further that ⁶[where] in the case of ---

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

(b) an invalid carriage and a motor vehicle weighing not more than 3,000 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 (Central Act, 59 of 1988) , ⁶[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].

1. Substituted vide Act No.9 of 1990 w.e.f 01 -07-1990 and published in EG Pt -II No.37 dated 9.11.1990.

2. Relettered by Act 7 of 1977, section 2, w.e.f. 30 -9-1977.

3 Substituted vide Act No.6 of 2003 w.e.f 19.5.2003 published in EG Pt -II No.20 dated 20.5.2003

4. Inserted by Act 7 of 1977, section 3, w.e.f. 30 -9-1977.

5. Inserted vide Act No.13 of 1988 w.e.f 19 -5-1988 EG Pt-II No.36 dated 23.5.1988.

6. Substituted vide Act No.4 of 1989 w.e.f 25 -4-1989 EG Pt-II No.17 dated 25.4.1989.

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, half-yearly or annual licence to be taken out by him.

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.

¹[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.

²[(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 lumpsum by the registered owner or the person having possession or control of the motor vehicle and the tax shall be for the life time of the vehicle:]

³[Omitted]

(d) No motor vehicle shall be used on any public road in Puducherry 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.

1. Inserted vide Act No.13 of 1988 w.e.f 19.5.1988 published in EG Pt -II No.36 dated 23.5.1988.

2. Inserted vide Act 13 of 1988 w.e.f 19.5.88.

3. Omitted vide Act No.4 of 1989 w.e.f 25.4.1989

(3) (a) When any person pays the amount of tax due in respect of a motor vehicle using any public road in Puducherry 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 Puducherry 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 Puducherry .

Refund of tax

¹[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 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 prescribed and subject to such conditions as may be specified in such notification.

(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 Puducherry 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:

¹ Substituted vide Act No.6 of 1996 w.e.f 01.10.1996 and published in EG Pt -II No.25 dated 21.09.1996.

Provided that in the case of removal of a vehicle to any place outside the Union territory of Puducherry 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].

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 ¹[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.

(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.

¹ Substituted vide Act No.9 of 1990 w.e.f 01 -07-1990 EG Pt-II No.37 dated 9.11.1990.

Period within which tax is to be paid

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

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

Application for fitness certificate not to be entertained

²[6-B. Notwithstanding anything contained in section 6-A or in the Motor Vehicles Act, 1988 (Central Act 59 of 1988), no application for the grant or renewal of fitness certificate in respect of a transport vehicle under the said Motor Vehicles Act, 1988 (Central Act 59 of 1988), 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.

Application for duplicate certificate of registration not to be entertained

²[6-C. Notwithstanding anything contained in section 6-A or in the Motor Vehicles Act, 1988, 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, 1988 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 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 of the said period, such application may be considered by the registering authority subject to the provisions of section 9-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 9].

¹ Inserted vide Act No.4 of 1989 w.e.f 25.4.1989 published in EG Pt -II No.17 dated 25.4.1989.

² Inserted vide Act No.6 of 2003 w.e.f 19.5.2003 published in EG Pt -II No.20 dated 20.5.2003 .

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.

Rounding off of tax, fee, penalty, fine, etc.

¹[7-A. 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].

Carriage of licence on vehicle and duty to stop it on demand by police officer

8. (1) The licence granted in respect of a motor vehicle under clause (a) of sub-section (3) of section 4 shall be carried in a conspicuous place upon the vehicle in such manner as may be notified by the Government and if such a licence is not so carried upon such vehicle, the registered owner or the person having possession or control thereof shall be punishable with fine which may extend to fifty rupees.

(2) Any 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 a Motor Vehicles Inspector or a Regional Transport Officer or such other officer as may be authorised 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.

* Inserted vide Act No.6 of 2003 w.e.f 19.5.2003 published in EG Pt -II No.20 dated 20.5.2003.

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 Puducherry is in default in making payment of the 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.

¹[Recovery of tax which escaped assessment

9-A. 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 the 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].

Power to seize and detain motor vehicles in case of non-payment of tax

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 authorised 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.

¹ Inserted vide Act No.6 of 2003 w.e.f 19.5.2003 published in EG Pt -II No.20 dated 20.5.2003.

Recovery of tax as an arrear of land revenue

+ [11. Recovery of tax, compounding fee and other dues payable to the Transport Department by auctioning the detained vehicles lying unclaimed:

(1) Any due under this Act or any compounding amount or any other amount payable to the Transport Department by any vehicle owner shall 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.

(2) The motor vehicle in respect of which the tax or any compounding amount or any other amount payable to the Transport Department, the said motor vehicle or its accessories may be distrained and sold in pursuance of this section, whether or not such motor vehicle or its accessories are in the possession or control of the person liable to pay the tax or compounding amount or any other amount payable to the Transport Department.

(3) The Transport Commissioner or any other officer empowered by him in this behalf, shall furnish to the person employed to distrain the motor vehicle of a defaulter (hereinafter called the distrainer) as stated in sub-section (1) of this section, a demand in writing, duly signed by him, specifying the name of the defaulter, the amount of arrear/due for which the distress is to be issued and the date of which the arrear/amount payable fell due.

(4) The distrainer shall issue a demand to the defaulter through post or mail or by any other relevant mode of communication to the last available address of the defaulter/registered owner of the motor vehicle, by granting 15 days time to settle the dues.

(5) In case, if, the defaulter/registered owner is absent or not available or not resides in the last available address and his/her present residential address is not known, the demand shall be published in the leading newspaper by granting 15 days time to settle the tax/arrears/dues/amount payable to the Transport Department.

(6) Where the amount due is not paid in accordance with the terms of the demand issued as per sub-sections (3) and (4) of this section and within the time-limit prescribed, and no arrangement for securing such amount has been entered into, to the satisfaction of the Transport Commissioner or the distrainer, who shall transmit an inventory of the property distrained, for auctioning, as may be deemed fit, so that it may be publicly sold and the proceeds of the auction shall go for the discharge of tax/arrears/dues/amount payable to the Transport Department, with the cost of distraint, if any.

(7) Distress to the withdrawn, prior to the sale, if, the defaulter/registered owner tenders payment or come forward to discharge the tax/arrears/dues/amount payable to the Transport Department, alongwith all other necessary expenses attending the distress, after his/her motor vehicle/property has been distrained, but, prior to the date of sale, the distrainer shall receive the amount so tendered and shall release the property, forthwith.

(8) The distress levied shall not be excessive, that is to say, the property distrained shall be as nearly as possible proportionate to the tax/arrears/dues/amount payable to the Transport Department.

(9) In case, the proceeds of auction is more than the dues accrued against the vehicle, excess amount shall stand forfeited to the public revenue, unless a claim to that effect is made in writing to the Transport Commissioner by the registered owner within 15 days of conduct of auction. If, the claim is found to be in order, the excess amount, after deducting the cost of auction process, shall be payable to the registered owner within 15 days of the filing of claim.

(10) If, the amount realized is less, any dues to the Transport Department, then the excess amount to be payable shall be recovered from the defaulter by auctioning other properties of registered owner as arrear of land revenue, the defaulter is known].

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 Puducherry.

(b) There 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 30th 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 amount 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 the local body 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 Puducherry.

¹[Permit to be ineffective if tax not paid

12-A. Notwithstanding anything contained in the Motor Vehicles Act, 1988 (Central Act 59 of 1988), 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.

Offences by companies

12-B. (1) Where an offence against any of the provisions of this Act or any rule made thereunder has been committed by a company, every person, who at the time the offence was committed, was in-charge of, and was responsible to the company for the conduct of the business of the company as well as the company, shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly:

Provided that nothing contained in this sub-section shall render any such person liable to any punishment, if he proves that the offence was committed without his knowledge or that he exercised all due diligence to prevent the commission of such offence.

(2) Notwithstanding anything contained in sub-section (1), where an offence punishable under this act has been committed by a company, and it is proved that the offence has been committed with the consent or connivance of, or is attributable to any neglect on the part of any director, manager, secretary or other officer of the company, such director, manager, secretary or other officer s hall 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 of the society or other association with the management of the affairs of the society or other association, as the case may be.]

1. Inserted vide Act No.6 of 2003 w.e.f 19.5.2003 published in EG Pt -II No.20 dated 20.5.2003.

Exemptions

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 sub-section (1) shall be laid on the table of the Legislative Assembly for a period of two months when the Assembly is in session.

Remissions

¹[13-A. The Government may, in such circumstances and subject to such conditions as may be prescribed, by notifications,--

(1) remit, whether prospectively or retrospectively, the 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 particular area; and

(2) cancel or vary such notification.]

Saving as to vehicles used for agricultural purposes

²[14. Nothing in this Act shall apply to Tractor with Trailer or Tipping Trailer which is exclusively used for transporting agricultural produce of registered farmers of the Union territory of Puducherry.

Explanation-I :- For the purpose of this section, the expression “transportation of agricultural produce” includes transportation of the agricultural produce for personal use, to and from the farm, the threshing field, the mill or the storage house and to the market for selling.

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].

1. Inserted vide Act No.6 of 2003 w.e.f 19.5.2003 published in EG Pt -II No.20 dated 20.5.2003.
2. Substituted vide Act No.3 of 2018 w.e.f 03.07.2018 published in the EG-Pt-II No.32 dated 03.07.2018.

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 proceeding shall lie against any person for anything in good faith done or intended to be done under this Act.

Trial of offences

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

Procedure in 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 a 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 provide 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 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, Puducherry, 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 Government 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 sub-section (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 thereunder:

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 this Act as appears to it to be necessary or expedient for the removal of the difficulty or doubt; and the order of the Government, in such cases, shall be final.

Repeal

22. The Puducherry 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 Puducherry Motor Vehicles Taxation Act, 1966 (Act No. 4 of 1966) (hereinafter 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)]

Classes of Vehicle			
	Quarterly tax. ₹	Annual tax ₹.	Life time tax ₹.
+[1. Goods carriages ---			
@{ (i) (a) Goods carriages not exceeding 3,000 kgs. in weight laden	--	--	6% of cost of vehicle.
Note: The cost of vehicle shall be the sale price vehicle before GST}.			
(b) Goods carriages exceeding 3,000 kgs. but not exceeding +[5,000] kgs. in weight laden	800		
(c) Goods carriages exceeding +[5,000] kgs. but not exceeding 9,000 kgs. in weight laden	1200		
(d) Goods carriages exceeding 9,000 kgs. but not exceeding 12,000 kgs. in weight laden	1700		
(e) Goods carriages exceeding 12,000 kgs. but not exceeding 13,000 kgs. in weight laden	2000		
(f) Goods carriages exceeding 13,000 kgs. but not exceeding 15,000 kgs. in weight laden	2200		
(g) Goods carriages exceeding 15,000 kgs. in weight laden and above	+[(2200 per quarter plus Rs.200 for every 1000 kgs. of weight or part thereof in excess of 15,000 kgs.)]		
+ Substituted vide Notification in G.O.Ms.No.24/TD/2010 dated 01.11.2010.			
@ Substituted vide Notification in G.O.Ms.No.8/TD/2018 dated 05.12.2018.			

Quarterly tax

₹.

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

(a) for each trailer not exceeding 3,000 kgs, in weight laden	150. 00
(b) for each trailer exceeding 3,000 kgs. but not exceeding 5,500 kgs. in weight laden	300. 00
(c) for each trailer exceeding 5,500 kgs. but not exceeding 9,000 kgs. in weight laden	550. 00
(d) for each trailer exceeding 9,000 kgs. but not exceeding 12,000 kgs. in weight laden	650. 00
(e) for each trailer exceeding 12,000 kgs. but not exceeding 13,000 kgs. in weight laden	800. 00
(f) for each trailer exceeding 13,000 kgs. but not exceeding 15,000 kgs. in weight laden	1,000. 00
(g) for each trailer exceeding 15,000 kgs. in weight laden	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. –

	Quarterly Tax. ₹	Annual Tax. ₹	Five Year Tax. ₹
I. Vehicles permitted to carry in all, --			
(a) Not more than three persons including the driver	--	200	1000
(b) More than three persons but not more than four persons including the driver	--	260	1300
(c) More than four persons but not more than six persons including the driver	--	900	4500
(d) More than six persons but not more than ten persons including the driver	--	4500	--
(e) More than ten persons but not more than thirteen persons including the driver,	--	6500	--
(f) More than thirteen persons but not more than twenty -seven persons including the driver, for every person other than the driver	325	--	--
(g) More than twenty-seven persons other than the driver , for every person other than the driver	375]	--	--
++{(h) Heavy passenger motor vehicle having seating capacity not exceeding 54 persons, including the driver, for every person other than the driver considered as "Deluxe Contract Carriage"	1200}	--	--
(i) Heavy passenger motor vehicle having seating capacity exceeding 54 persons, including the driver, for every person other than the driver considered as "Ordinary Contract Carriage".	450	--	--
@{(j) Motor cycles covered under the 'Rent a Motor-cycle Scheme'.	--	--	5000
(k) Motor vehicles plying for hire and used for the transport of passengers with sleeper facility and in respect of which permits have been issued under the motor Vehicles Act, 1988 and permitted to carry more than 12 persons (excluding the driver) for every person, other than the Driver, which the vehicle is permitted to carry.	1500 per sleeper/berth	--	--
II. Vehicles carrying more than five persons other than the Driver and Attendant, classified as Tourist Vehicle permitted to ply under sub-section (9) of section 88 of the Motor Vehicles Act, 1988, for every person permitted to carry other than the Driver and the Attendant		1200 per seat 1500 per sleeper/ berth}	

+ Substituted vide Notification in G.O.Ms.No.24/TD/2010 dated 01.11.2010.

++ Substituted vide Notification in G.O.Ms.No.2/TD/2012 dated 04.01.2012.

@ Substituted vide Notification in G.O.Ms.No.8/TD/2018 dated 05.12.2018.

Quarterly tax
₹.

+ [III Vehicles permitted to ply as stage carriage.--

(a) Vehicles permitted 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 (other than the driver and conductor) which the vehicle is permitted to carry	150
---	-----

260

(b) Vehicles permitted to carry more than twelve persons (other than the driver and the conductor) and plying exclusively within the limits of this Territory, for every seated person (other than the driver and the conductor) which the vehicle is permitted to carry.

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 permitted to carry more than twelve persons (excluding the driver and the conductor) and plying on routes partly lying in this Territory and partly lying in other States, for every seated person (other than the driver and conductor)--

(i) Ordinary Stage Carriage	360
(ii) Express Stage Carriage	370

Note : These will also include routes, the termini of which lie within the limits of this Territory by intervening distance of the enclaves of other States in the aggregate exceeding 16 kms].

++ (d) Vehicles to ply as a Reserve Stage Carriage or a spare bus for every person other than the driver and conductor. 360]

+ Substituted vide Notification in G.O.Ms.No.24/TD/2010 dated 01.11.2010.

++ Substituted vide Notification in G.O.Ms.No.2/TD/2012 dated 04.01.2012.

3. 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) ---

Quarterly tax
₹.

(a) weighing not more than 2,500 kgs. unladen	120.00
(b) weighing not more than 2,500kgs. 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
(i) exceeding 9,000 kgs. in weight laden	120.00

	Quarterly tax ₹.
(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 ₹.	Life time tax ₹.
(a) Motor cycle 56 CC to 75 CC	60	450
(b) Motor cycle exceeding 75 CC to 170 CC	110	850
(c) Motor cycle exceeding 170 CC and tricycle	160	1200]
6. Invalid carriages	32	

*{7. Motor vehicles other than those liable to tax under the foregoing provisions of the items 1 to 6 of this Schedule:-

Life Time tax

₹.

6% of cost of
the vehicle

Motor vehicles with or without trailer fitted with equipments like rig, generators and compressors, construction equipments, cranes and caravans irrespective of laden weight.

Note: The cost of the vehicle shall be the sale price of vehicle before GST}.

*Substituted vide Notification in G.O.Ms.No.8/TD/2018 dated 05.11.2018.

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

Life time tax
₹.

- | | |
|---|---------------------------|
| (a) Motor vehicles costing up to ₹ 10 lakhs irrespective of unladen weight. | 4% of cost of the vehicle |
| (b) Motor vehicles costing above ₹ 10 lakhs irrespective of unladen weight. | 7% of cost of the vehicle |

Note: The cost of the vehicle shall be the sale price of vehicle before GST}.

@9. Motor vehicles, other than those liable to tax under the foregoing provisions of the items 1 to 8 of Schedule-I and those in respect of which Private Service vehicle/Educational Institution vehicle permit is required under the Motor Vehicles Act, 1988.--

Annual tax
₹.

- | | |
|---|------|
| (a) Educational Institution/Educational Trust/ Educational Society vehicles, exclusively operated for transporting students and staff of the Educational Institution concerned, for every person other than the Driver and the Attendant. | 200 |
| (b) Private Service vehicles used for transporting students on concession rate to implement Govt., Welfare Schemes, for every person other than the driver and the Attendant. | 50 |
| (c) Private Service vehicles other than Educational Institution vehicles for every person other than the Driver. | 300] |

10. Additional tax payable in respect of vehicle referred to in item 8 and 9 used for drawing trailers ---

- | | |
|--|----|
| (i) for each trailer not exceeding 1 tonne in weight unladen | 20 |
| (ii) for each trailer exceeding 1 tonne in weight unladen | 30 |

Provided that two or more vehicles shall not be chargeable under items 8,9 and10 of this Schedule in respect of the same trailer.

- ++[11. (a) A transport vehicle which is exempted from permit under sub-section (3) of section 66 of the Motor Vehicles Act, 1988 other than goods carriages not exceeding 3000 Kgs. in weight laden registered in any other State, and if it remains in the Union territory of Puducherry for a period exceeding 30 days.
- (b) A transport vehicle so long as the vehicle is not covered by permit or counter signature of permit issued by any transport authority in the Union territory of Puducherry or by a permit granted in any other State is to ply in the Union territory of Puducherry by virtue of rules made under the Motor Vehicles Act, 1988.
- (c) A motor vehicle which is so long as under the possession of the financier (a person a firm being referred to as a financier under sub-section (6) of section 51 of the Motor Vehicles Act, 1988) subject to the physical verification of such vehicle by an official of the Transport Department deputed for the purpose, in whose jurisdiction the vehicle is parked and vehicle is not used on the public roads during that period, subject to approval of the Licensing Officer.

	in ₹ per month
(a) Two wheelers	50
(b) Three wheelers	20
(c) Light Goods Vehicles	150
(d) Light Passenger Vehicles	200
(e) Medium Goods Vehicles	250
(f) Medium Passenger Vehicles	300
(g) Heavy Goods Vehicles (2 Axles)	300
(h) Heavy Goods Vehicles (more than 2 Axles)	350
(i) Heavy Passengers Vehicles (2 Axles)	400
(j) Heavy Passengers Vehicles (more than 2 Axles)	600]

+ [SCHEDULE – I-A

[See section 3 (2) second provision]

SCHEDULE OF ONE TIME TAX

Sl. No.	Age of vehicle	Class of Vehicles							
		Motor cycles exceeding 56 CC but not exceeding 75 CC	Motor cycle exceeding 75 CC but not exceeding 170 CC	Motor cycle exceeding 170 CC and tricycle	Motor vehicle weighing not more than 700 kgs. unladen	Motor vehicle weighing more than 700kgs. but not more than 1,500 kgs. unladen	Motor vehicle weighing more than 1,500 kgs. unladen	++ [Motor vehicles costing above ₹.15 lakhs and up to ₹.20 lakhs irrespective of unladen weight.	Motor vehicles costing above ₹.20 lakhs of unladen weight.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		₹.	₹.	₹.	₹.	₹.	₹.	₹.	₹.
1.	At the time of registration of new vehicle	450	850	1,200	4,800	6,000	8,000	50,000	1,00,000
2.	If the vehicle is already registered and its age from the month of registration is ---								
	(i) Not more than 1 year	410	750	1,100	4,400	5,280	7,040	46,000	92,000
	(ii) More than 1 year but not more than 2 years	370	650	1,000	4,000	4,800	6,400	42,000	84,000
	(iii) More than 2 years but not more than 3 years	330	550	900	3,600	4,320	5,760	38,000	76,000
	(iv) More than 3 years but not more than 4 years	290	470	800	3,200	3,840	5,120	34,000	68,000
	(v) More than 4 years but not more than 5 years	250	400	700	2,800	3,360	4,480	30,000	60,000
	(vi) More than 5 years but not more than 6 years	210	330	600	2,400	2,880	3,840	26,000	52,000
	(vii) More than 6 years but not more than 7 years	170	260	500	2,000	2,400	3,200	22,000	44,000
	(viii) More than 7 years but not more than 8 years	140	190	400	1,600	1,920	2,560	18,000	36,000
	(ix) More than 8 years but not more than 9 years	110	130	300	1,200	1,340	1,920	13,000	26,000
	(x) More than 9 years but not more than 10 years	80	90	200	800	960	1,280	8,000	16,000
	(xi) More than 10 years	40	50	100	400	480	640	5,000	10,000]

+ Schedule I-A included vide Notification in G.O.Ms.No.24/TD/2010 dated 01.11.2010.

++ Included in schedule I-A vide Notification in G.O.Ms.No.2/TD/2012 dated 04.01.2012.

+ [SCHEDULE – I-B

[See section 3 (2) second provision]

SCHEDULE OF REFUND OF ONE TIME TAX

Where a Life Time Tax for any motor vehicles has been paid on or after 1.4.2010
the refund shall be made at the following rates

Sl. No.	Age of vehicle	Class of Vehicles							
		Motor Cycles exceeding 56 CC but not exceeding 75 CC	Motor cycle exceeding 75 CC but not exceeding 170 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	++[Motor vehicles costing above ₹.15 lakhs and up to ₹.20 lakhs irrespective of unladen weight.	Motor vehicles costing up to ₹.20 lakhs irrespective of unladen weight.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
After registration removal of class or cancellation of registration of vehicles taken place.									
		₹.	₹.	₹.	₹.	₹.	₹.	₹.	₹.
1.	Within a year	360	600	980	4,000	4,800	6,400	46,000	92,000
2.	After one year but within two years	320	530	880	3,600	4,320	5,760	42,000	84,000
3.	After two years but within three years	280	460	780	3,200	3,840	5,120	38,000	76,000
4.	After three years but within four years	240	390	680	2,800	3,360	4,480	34,000	68,000
5.	After four years but within five years	200	320	580	2,400	2,880	3,840	30,000	60,000
6.	After five years but within six years	160	250	480	2,000	2,400	3,200	25,000	50,000
7.	After six years but within seven years	130	180	380	1,600	1,920	2,560	20,000	40,000
8.	After seven years but within eight years	100	120	280	1,200	1,340	1,920	15,000	30,000
9.	After eight years but within nine years	70	80	180	800	966	1,280	10,000	20,000
10.	After nine years but within ten years	35	40	80	400	480	640	5,000	10,000]

+ Schedule I-B included vide Notification in G.O.Ms.No.24/TD/2010 dated 01.11.2010.

++ Included in schedule I-B vide Notification in G.O.Ms.No.2/TD/2012 dated 04.01.2012.

@{SCHEDULE I-C
[See section 3 (2) second provision]

(Schedule of One Time Tax (Life Tax))

Part-II: Old Motor Vehicles

Sl. No.	If, the vehicles is already registered and its age from the month of registration is	For 4% of life tax	For 6% of life tax	For 7% of life tax
(1)	(2)	(3)	(4)	(5)
		%	%	%
1	Not more than one year	3.3	5.5	6.6
2	More than one year but not more than 2 years	3.0	5.0	6.0
3	More than 2 years but not more than 3 years	2.7	4.5	5.4
4	More than 3 years but not more than 4 years	2.4	4.0	4.8
5	More than 4 years but not more than 5 years	2.1	3.5	4.2
6	More than 5 years but not more than 6 years	1.8	3.0	3.6
7	More than 6 years but not more than 7 years	1.5	2.5	3.0
8	More than 7 years but not more than 8 years	1.2	2.0	2.4
9	More than 8 years but not more than 9 years	0.9	1.5	1.8
10	More than 9 years but not more than 10 years	0.6	1.0	1.2
11	More than 10 years	0.3	0.5	0.6}

@{SCHEDULE I-D
[See section 3 (2) second provision]

Schedule of Refund of One Time Tax (Life Tax)

Sl. No.	The age of the registered vehicle from the month of registration is	For 4% of life tax	For 6% of life tax	For 7% of life tax
(1)	(2)	(3)	(4)	(5)
		%	%	%
1	Not more than one year	3.0	5.0	6.0
2	More than one year but not more than 2 years	2.7	4.5	5.4
3	More than 2 years but not more than 3 years	2.4	4.0	4.8
4	More than 3 years but not more than 4 years	2.1	3.5	4.2
5	More than 4 years but not more than 5 years	1.8	3.0	3.6
6	More than 5 years but not more than 6 years	1.5	2.5	3.0
7	More than 6 years but not more than 7 years	1.2	2.0	2.4
8	More than 7 years but not more than 8 years	0.9	1.5	1.8
9	More than 8 years but not more than 9 years	0.6	1.0	1.2
10	More than 9 years but not more than 10 years	0.3	0.5	0.6}

+ 1 **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	5	15
2.	Invalid Carriages	2	5
+ [3. Goods Carriages ---			
	(a) Goods carriages not exceeding 3,000 kgs. in weight laden	50	150
	(b) Goods carriages exceeding 3,000 kgs. but not exceeding 5,000 kgs. in weight laden	60	175
	(c) Goods Carriages exceeding 5,000 kgs. but not exceeding 9,000 kgs. in weight laden	120	360
	@{(a) Reserve Stage Carriage or Spare Bus (to carry more than six person excluding The driver and the conductor) when Operated as "Contract Carriage" on Special occasion under special permit.	₹. 5 per person per day}	
	(d) Goods carriages exceeding 9,000 kgs. but not exceeding 12,000 kgs. in weight laden	230	680
	(e) Goods carriages exceeding 12,000 kgs. but not exceeding 13,000 kgs. in weight laden	320	950
	(f) Goods carriages exceeding 13,000 kgs. but not exceeding 15,000 kgs. in weight laden	400	1200
	(g) Goods carriages exceeding 15,000 kgs. in weight laden	400 plus ₹.20 for every 1,000 kgs. of weight or part thereof in excess of 15,000 kgs.	1200 plus ₹.60 for every 1,000 kgs. of weight or part thereof in excess of 15,000 kgs].

1 Amended vide Act 6 of 1996 w.e.f 01.10.1996 and published in EG Pt -II No.25 dated 21.09.1996.

2. Substituted vide Notification in G.O.Ms.No.19/TD/2010 dated 06.09.2010.

3. Substituted vide Notification in G.O.Ms.No.10/TD/2018 dated 05.12.2018.

@ Added vide Notification in G.O.Ms.No.23/TD/2015 dated 19.11.2015.

Sl. No.	Class of vehicles	Rate of taxes	
		For a period not exceeding seven days	For a period exceeding seven days but not exceed thirty days
(1)	(2)	(3)	(4)

	₹.	₹.
4. 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. 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
(g) for each trailer exceeding 15,000 kgs. in weight laden	300.00 plus Rs.5 for every 250 kgs. in excess or part thereof	900.00 plus Rs.15 for every 250 kgs. in excess or part thereof

		3 days	7days	30 days
		₹.	₹.	₹.
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.	--	25	75]
	+[(b) to carry more than three persons but not more than five persons for every person (other than the driver) which the vehicle is permitted to carry].	++{--	50	150}
	(c) vehicles permitted to ply 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	--	40	120
	++[(d) Vehicles permitted to ply solely as contract carriage (not being stage carriage plying as contract carriage) and to carry more than five persons but not more than fifteen persons (other than the Driver) for every person (other than the Driver) which the vehicle is permitted to carry			
	(i) Non A/c vehicles	50	75	200
	(ii) A/c vehicles	75	110	300
	(e) Vehicles permitted to ply solely as contract carriage (not being stage carriage plying as contract carriage) and to carry more than fifteen persons other than the Driver, for every person (other than the Driver) which the vehicle is permitted to carry—			
	(i) Non A/c vehicles	150	225	750
	(ii) A/c vehicles	225	350	1100
5A.	Vehicles carrying more than five 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 the Attendant			
	(i) Non A/c vehicles	150	225	750
	(ii) A/c vehicles	225	350	1100}

* Substituted vide Notification in G.O.Ms.No.19/TD/2010 dated 06.09.2010.

+ Substituted vide Notification in G.O.Ms.No.13/TD/2020 dated 15.09.2020.

++ Substituted vide Notification in G.O.Ms.No.10/TD/2018 dated 05.12.2018

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)

₹.

₹.

+ [6. Motor vehicles other than those liable to tax under the foregoing provisions of this Schedule ---

(a)	weighing not more than 700 kgs. unladen	10.00	30.00
(b)	weighing more than 700 kgs. but not more than 1,500 kgs. unladen	20.00	60.00
(c)	weighing more than 1,500 kgs. but not more than 2,000 kgs. unladen	30.00	90.00
(d)	weighing more than 2,000 kgs. but not more than 3,000 kgs. unladen	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	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	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	20.00	60.00]

++ [7. Motor vehicles other than those liable to tax under the foregoing provisions of the items 1 to 6 of Schedule-II and covered by Private Service vehicle/Educational Institution vehicle permit required under the Motor Vehicles Act, 1988.

	7 days ₹.	30 days ₹.
(i) Private Service vehicle of other States, For every person other than the Driver.	35	100
(ii) Educational Institution vehicles of other States, for every person other than the Driver and the Attendant.	25	75]

+ Substituted vide Act No.6 of 1996 w.e.f. 01.10.1996 and published in EG Pt-II No.25 dated 21.09.1996.

++ Inserted vide Notification in G.O.Ms.No.10/TD/2018 dated 05.12.2018