



ABSTRACT

Tamil Nadu Electric Vehicles Policy, 2019 - 100% Exemption of Motor Vehicle Tax in respect of all Battery Operated Vehicles (Electric Vehicles) - Orders - Issued.

Home(Transport-I)Department

G.O.(Ms.) No.17

Dated: 13.01.2023

சுபகிருது வருடம்

மார்கழி திங்கள் 29-ஆம் நாள்

திருவள்ளூர் ஆண்டு, 2053

Read:

1. G.O.Ms.No.342 Home (Tr.1) Department, dated 12.03.2008.
2. G.O.Ms.No.1156 Home (Tr.1) Department, dated 11.09.2008.
3. G.O.Ms.No.445, Home (Tr.I) Department, dated 02.11.2020.

Read also:

4. Transport Commissioner Letter R.No.36343/A4/2019, dated 26.10.2022 and 21.12.2022.

ORDER:

In the Government order first read above, orders were issued granting concessional rate of Tax in respect of Battery Operated Vehicles.

- (a) Motor Cycle at the rate of 50% of the life time tax of Rs.1500/- specified in item (A) in Part-I of the Second Schedule to the Tamil Nadu Motor Vehicles Taxation Act, 1974 (Tamil Nadu Act 13 of 1974) (i.e) Rs.750 and

- (b) Non-Transport new Motor Vehicle at the rate of 3% of the rate of tax of the total cost (50% of the rate of tax of 6% tax) of the cost of new Motor Vehicles specified in part-I of the Third Schedule to the said Act by invoking the provisions under the Tamil Nadu Motor Vehicles Taxation Act, 1974.

2. In the Government Order second read above, orders have been issued for granting 50% concessional rate of life time tax in respect of battery operated two wheelers and four wheelers of Non - Transport Vehicles. In the G.O., third read above, orders were issued granting 100% exemption for all battery operated vehicles (electric vehicles) utilised as Transport and Non-transport vehicles as defined in clause (u) of rule 2 of the Central Motor Vehicles Rules, 1989 upto 31.12.2022.

3. The Transport Commissioner in his letter fourth read above, has stated that certain passenger vehicle manufacturers, have requested for extension of 100% Tax exemption for further period of 3 years to all the Battery Operated Vehicles.

4. The Transport Commissioner has requested it is necessary to issue orders extending 100% tax exemption for the Battery Operated Vehicles to comply with Tamil Nadu Electric Vehicles Policy 2019. He has therefore requested to issue orders by extending 100% tax exemption for all Battery Operated Vehicles for a further period from 01.01.2023 to 31.12.2026.

5. The Government after careful examination have decided to grant 100% tax exemption for all Battery Operated Vehicles (Electric Vehicles) covered in all Transport and Non-transport vehicles defined in clause (u) of rule 2 of the Central Motor Vehicles Rules, 1989 for a further period from 01.01.2023 to 31.12.2025 and order accordingly.

6. This order does not require the concurrence of Finance Department as per G.O.(Ms.) No.334, Finance (BG-I) Department, dated 22.11.2022.

7. The following Notification will be published in the Tamil Nadu Government Gazette Extraordinary:-

NOTIFICATION

In exercise of the powers conferred by clause (b) of sub-section (1) of section 20 of the Tamil Nadu Motor Vehicles Taxation Act, 1974 (Tamil Nadu Act 13 of 1974), the Governor of Tamil Nadu hereby exempts all Battery

Operated Vehicles, both Transport and Non-Transport (Electric Vehicles) from payment of motor vehicle tax under that Act for a further period commencing on and from the 1st January, 2023 and ending with the 31st December 2025.

Explanation:- For the purpose of this Notification, 'battery operated vehicle' shall have the meaning assigned to it in clause (u) of rule 2 of the Central Motor Vehicles Rules, 1989.

(BY ORDER OF THE GOVERNOR)

**K.PHANINDRA REDDY
ADDITIONAL CHIEF SECRETARY TO GOVERNMENT**

To

The Transport Commissioner, Chennai-5.

The Accountant General, Chennai-18.

The Accountant General, Chennai -35.

The Works Manager, Government Central Press, Chennai-79.

(for publication of the Notification in the Tamil Nadu Government Gazette
Extraordinary and to send 50 copies to Government)

Copy to:

The Chief Minister's Office, Chennai-9.

The Senior Personal Assistant to Hon'ble Minister (Transport), Chennai-9.

The Private Secretary to Additional Chief Secretary to Government,
Home, Prohibition and Excise Department, Secretariat, Chennai-9.

The Finance Department, Secretariat, Chennai-9.

The Law Department, Secretariat, Chennai-9.

The Industries, Investment Promotion and Commerce Department,
Secretariat, Chennai-9.

The Transport Department, Secretariat, Chennai-9.

The Energy Department, Secretariat, Chennai-9.

//FORWARDED BY ORDER//


SECTION OFFICER

