

INDEX

Contents	Section	Page No.
Short title, extent and commencement	1	3
Definitions	2	3 - 4
Levy of tax	3	5
Levy of green tax	3.A	5
Levy of Road Safety tax	3.B	5
Payment of tax	4.	5-6
Issue of license	5.	7
Issue of temporary license	6.	7
Liability to payment of tax by persons succeeding to the ownership, possession or control of motor vehicles	7.	8
Period with which tax is to be paid	8.	8
Application for fitness certificate not to be entertained	8.A	8
Application for duplicate certificate of registration not to be entertained	8.B	8
Omitted by Tamil Nadu Act XLV of 1974	9.	9
Establishment of Rural Road Development Fund	10	9
Levy of surcharge on tax on stage carriages	10.A	9
Levy of additional surcharge on tax on stage carriages used or kept for use by fleet operators	10.B	9
Payment of additional tax	11	10
Rounding off of tax, fee, penalty, fine etc	12	10
Refund of tax	13	10
Carriage of licence on vehicle and duty to stop it on demand by officer	14.	10
Penalty for failure to pay tax	15	11
Recovery of tax which escaped assessment	15.A	11
Recovery of tax or penalty as an arrear of land revenue	16	11
Special powers of Licensing Officer under Revenue Recovery Act	16.A	12
Utilisation of the proceeds of the tax	17	12
Permit to be ineffective if tax not paid	18	12
Seizure and detention of motor vehicles pending production of proof of payment of tax.	18.A	12
Offences by companies	19	13
Exemptions	20	14
Remission	20.A	14

Appeal	20.B	14
Revision	20.C	14
Saving as to vehicles used for agricultural purposes	21	15
Protection of action taken in good faith	22	15
Procedure in certain cases	23.	15
Power to make rules	24.	15
Publication of rules and notifications and placing them before the Legislature	25.	16
Repeal	26.	16-17
First Schedule		18-24
Second Schedule		25
Third Schedule		26
Fourth Schedule		27
Fifth Schedule		27
Sixth Schedule		28

TAMIL NADU MOTOR VEHICLE TAXATION ACT, 1974
(TAMIL NADU ACT 13 of 1974).

Received the assent of the President on the 30th March 1974, first published in the Tamil Nadu Government Gazette Extraordinary on the 30th March 1974 – (Panguni 17, Priramathisa (2005- Tiruvalluvar Aandu).

An Act to consolidate and amend the law relating to the levy of tax on Motor Vehicles in the State of Tamil Nadu.

Be it enacted by the Legislature of the State of Tamil Nadu in the twenty-fifth Year of the Republic of India as follows:-

- | | |
|--|--|
| <p>1. 1) This Act may be called the TAMIL NADU MOTOR VEHICLES TAXATION ACT, 1974.
 2) It extends to the whole of the State of Tamil Nadu.
 3) It shall come into force on such date as the Government may, by notification, appoint.</p> | <p>Short title, extent and commencement</p> |
|--|--|

- | | |
|--|---------------------------|
| <p>2. In this Act, unless the context otherwise requires--</p> | <p>Definitions</p> |
|--|---------------------------|

¹ (1) “fleet operator” means an operator holding on or after the 1st April 1978, not less than two hundred and fifty stage carriage permits in respect of services other than

- (1) Express Service or
- (2) Service exclusively within Madras Metropolitan Area.

²(1-A) “Floor area” means total floor area inside the body of the vehicle (measuring length into breadth) less ten percent standard calculation of the total area;

Provided that the fraction of a square meter beyond the first decimal point of the net floor area arrived at after standard deduction shall be rounded off the next higher decimal point;

(1-B) “Government” means the State Government

¹ (1) This clause was inserted by section 2 of the Tamil Nadu Motor Vehicles Taxation (Amendment) Act, 1979 (Tamil Nadu Act 15 of 1979) which came into force on the 1st April 1978.

² 1(A) This clause was inserted by section 2 of the Tamil Nadu Motor Vehicles Taxation (Amendment) Act 2009 (Tamil Nadu Act 31/2009) come in to force on the 1st October 2009.

Definitions

(2) “Laden weight” in relation to a motor vehicle in case a permit is issued to the vehicle under the Motor Vehicles Act, the maximum laden weight specified in such permit, if no such registration certificate of the vehicle, and if such weight is not specified in such certificate, the maximum laden weight of the vehicle determined in such manner as the licensing officer may deem it;

“Laden weight” in relation to a trailer means, in case a permit is issued to the vehicle to which the trailer is attached under the Motor Vehicles Act, the maximum laden weight specified in such permit in respect of the trailer and, if no such permit is issued, the maximum laden weight specified in respect of the trailer in the registration certificate of the vehicles to which the trailer is attached, and if such weight is not specified in such certificate, the maximum laden weight of the trailer determined in such manner as the licensing officer may deem fit;

(3) “Licensing Officer” means an officer appointed by the Government to exercise the powers and perform the functions of a licensing officer under this Act;

³(3A) “Life time tax” means the tax leviable in one lumpsum in advance for the life time of a motor vehicle.

(4) “Madras Metropolitan Area” means the City of Madras and such contiguous area of such city as the Government may, from time to time, specify by notification.

(5) “Motor Vehicle Act” means the motor Vehicles Act, 1939 (Central Act IV of 1939)

(6) “Public road” means any street, road square, court, alley, passages or riding path over which the public have a right of way, whether a thoroughfare or not, and includes the roadways over any public bridge or cause way.

(7) “registered owner” means the person in whose name a motor vehicle is registered or deemed to be registered under the motor vehicle Act;

(8) “tax” means the tax leviable under this Act;

(9) “Year” means the financial year; “half-year” means the first six months or the second six months of such year and “quarter” means the first three months or the second three months of such half-year;

(10) Words and expressions used but not defined in this Act shall have the meanings assigned to them in the Motor Vehicle Act.

³ Inserted by Act No.25 of 1989 w.e.f 01.01.1989

3. (1) Subject to the provisions of sub-section (2), tax shall be levied on every motor vehicle used or kept for use in the state of Tamil Nadu at the rate specified for such vehicle in the First schedule or in the Second schedule or in the Third schedule or in the Fifth schedule as the case may be. **Levy of Tax**

(2) The Government may, by notification, from time to time increase the rate of tax specified in the Schedule(s).

Provided that such increase, but notification, under this sub-section shall not, in the aggregate, exceed fifty percent of the rate specified in the First schedule or in the Second schedule or in the Third schedule or in the Fifth schedule as the case may be.

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

3-A.(1) There shall be levied and collected an additional tax called “green tax”, in addition to the tax levied under Section 3, on the motor vehicles suitable for use on road, as specified in the Fourth Schedule for the purpose of implementation of various measures to control air pollution. **Levy of green tax**

(2) The additional tax levied under sub-section (1) shall be paid in such manner as may be prescribed.

(3) Subject to the provisions of sub-section (2), the provisions of the Act and the rules made there under excluding those relating to refund of tax shall, so far as may be, apply in relation to the levy and collection of the additional tax payable under sub-section (1), as the apply in relation to the levy and collection of motor vehicles tax under this Act.

*(Act 13 of 2003
w.e.f. 01.08.2003 in
G.O.Ms.No.461
Home(Tr-I)Dept,
dated:08.06.2005)*

3-B. (1) There shall be levied and collected an additional tax called “road safety tax”, at the time of registration of motor vehicles, at the rates specified in the Sixth Schedule for the purpose of implementation of various road safety measures. **Levy of Road Safety tax**

(2) The tax levied under sub-section (1) shall be paid in such manner as may be prescribed.

(3) Subject to the provisions of sub-sections (2), the provisions of the Act and the rules made thereunder excluding those relating to refund of tax shall, so far as may be apply in relation to the levy and collection of the tax payable under the sub-section (1), as they apply in relation to the levy and collection of motor vehicles tax under this Act.”

*(Act 9 of 2009
w.e.f. 01.08.2009)*

4. (1) The tax levied under this Act shall, subject to the provisions of sub-section (1-A), be paid in the manner prescribed by the registered owner or by any other person having possession or control of the motor vehicle, at his choice, either quarterly, half-yearly or annually, on a licence to be taken out by him for that quarter, half-year or year, as the case may be. **Payment of tax.**

(1-A) Notwithstanding anything contained in sub-section (1);-

(a) in respect of the motor vehicles specified in Part-I of the second schedule, and in Part -I of the Third Schedule, at the time of its first registration, a life time tax shall be paid at the rates specified in Part -I of Second Schedule or in Part-I of Third Schedule or Part I of Firth Schedule as the case may be, on a licence to be taken out for the life time of such vehicles.

(b) In respect of the motor vehicles specified in Part -II of the Third Schedule, the tax shall be paid either annually at the rates specified in the First Schedule or for the life time of such vehicles at the rates specified in Part II of the Third Schedule as the case may be, on a licence to be taken out for such vehicles for that year or for the life time, as the case may be.

(Vide Act No.27 of 1998 w.e.f 01.07.98)

“(bb) in respect of motor vehicles specified in Part-II of the Second Schedule, the tax shall be paid either annually at the rates specified in the First Schedule or for the life time of such vehicles at the rates specified in Part-II if the Second Schedule on a licence to be taken out for such vehicles for that year or for the life time, as the case may be;”.

(Vide Act No.30 of 2008- w.e.f. 1.06.2008)

“(bbb) in respect of goods carriages not exceeding 3000 Kgs. in weight laden specified in Part I of the Fifth Schedule, the tax shall be paid for the life time at the rates specified in the said part I and in respect of goods carriages not exceeding 3000 Kgs. in weight laden specified in Part II of the said Schedule, the tax shall be paid either annually at the rate payable or for the life time at the rate specified in the said Part II, as the case may be;”.

(Vide Act No.25 of 2008 w.e.f 01.06.2008)

“(c) in respect of motor vehicles specified in clauses 6 and 7 of the First Schedule, the tax shall be paid annually at the rates specified therein on a licence to be taken out for that year.

Explanation:- The tax for a half-yearly licence shall not exceed twice and the tax for an annual licence shall not exceed four times the tax for a quarterly licence. The Government may, by notification, grant, subject to such condition as may be specified, a suitable rebate in case of half-yearly, annual and life-time licences.

(1-B) Notwithstanding anything contained in sub section (1), in the case of motor vehicles specified in class 5-A of the First Schedule, in respect of which permits are granted under the Motor Vehicles Act, 1988 (Central Act 59 of 1988) for a period of five years, the tax shall be paid at the rates specified in the First Schedule for five years at a time, at the time of issue of such permits:

(Vide Act No.32 of 1997 w.e.f 01.04.97)

Provided that in respect of the motor vehicles specified in class 5-A which are already covered by permits, for five years at a time of issue of such permits.

(1-C) Notwithstanding anything contained in sub section (1), in the case of motor vehicles specified in class I of the First Schedule, in respect of which permits are granted under the Motor Vehicles Act, 1988 (Central Act 59 of 1988) for a period of five years, the tax under this Act may be paid by the registered owner or by any person having possession or control of the motor vehicle, at his option, at the rates specified in the First Schedule for five years at a time, at the time of issue of such permit.

(2) No Motor vehicle shall be used or kept for use in the State of Tamil Nadu at any time unless a licence has been obtained.

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

(4) Where a life time tax has been paid in respect of a motor vehicle referred to in the second schedule or in the Third Schedule or in the Firth Schedule, the registered owner or any other person having possession or control of such vehicle shall not be required to pay any additional tax other than the tax levied under sub-section (1) of section 3-A, either by way of increase or otherwise”.

5. (1) When any person pays the amount of tax due in respect of a motor vehicle or proves to the satisfaction of the licensing officer that a tax is payable in respect of such vehicle, the licensing officer shall **Issue of licence**

(a) grant to such person a licence in such form as may be prescribed for the period concerned; and

(b) Record that the tax has been paid for a specified period or that no tax is payable in respect of the vehicle, as the case may be in the certificate of registration granted or deemed to be granted in respect of the vehicle under the Motor Vehicle Act or in the case of vehicle not registered or deemed to be registered under that Act, in a certificate in such form as may be prescribed.

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

6. A temporary licence for a period not exceeding seven days or thirty days or ninety days, as the case may be, at a time, may be issued in respect of any class of motor vehicles specified in the First Schedule on payment of tax. **Issue of temporary licence**

(a) in respect of a temporary licence exceeding thirty days, at the rate of quarterly tax.

(b) in respect of a temporary licence exceeding seven days but not exceeding thirty days, at the rate of one third of the quarterly tax: and

(c) in respect of a temporary licence not exceeding seven days at the rate of one-tenth of the quarterly tax.

7. If the tax leviable in respect of any motor vehicle remains unpaid by any person liable for the payment thereof and such person, before paying the tax, has transferred the ownership of such vehicle or has ceased to be possession or control of such vehicle, the person to whom the ownership of the vehicle has been transferred or the person who is in possession or control of such vehicle, shall be liable to pay the said tax;

Liability to payment of tax by persons in succeeding to the ownership possession or control of motor vehicles.

Provided that nothing contained in this section shall be deemed to affect the liability to pay the said tax of the person who has transferred the ownership or has ceased to be in possession or control of such vehicle.

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

Period within which tax to be paid

Provided that in the case of transport vehicles in respect of which temporary permits are granted under the Motor Vehicles Act other than stage carriages in

Respect of which temporary permits are granted for any period exceeding forty-five days the tax due under this Act shall be paid on the date of commencement of the validity of the temporary permit.

8-A. Notwithstanding anything contained in section 8 or in the Motor Vehicles Act, no application for the grant or renewal of fitness certificate in respect of transport vehicle under the said Motor Vehicles Act shall be entertained unless the tax due under this Act in respect of such vehicle has been paid.

Application for fitness certificates not to be entertained.

Provided that nothing contained in this section shall apply to a new transport vehicle produced for registration.

8-B. Notwithstanding anything contained in section 8 or in the Motor Vehicles Act, no application for the issue of a duplicate certificate of registration in respect of a motor vehicle other than a transport vehicle under the Motor Vehicles Act shall be entertained unless the tax, as on the date of such application, due under this Act in respect of that vehicle has been paid and the proof for such payment of the tax is produced.

Application for duplicate certificate of registration not to be entertained

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 sections 15-A and on payment of the tax due under this Act in respect of the vehicle for the period for which the proof for payment of such tax has not been produced together with the penalty referred to in section 15.

9. (Omitted by Tamil Nadu Act XLV of 1974)

10. (1) There shall be constituted for the State of Tamil Nadu a fund called the Development Tami Nadu Rural Road to Fund which such percentage of tax not exceeding ten percent, as may from time to time, be fixed by the Government shall be credited. **Establishment of Rural Road Development Fund**

(2) The Fund constituted under sub-section (1) shall not be expended except upon the development and maintenance of public roads in the rural areas.

Explanation: For the purpose of this sub-section “rural area” means any area not included in ---

- (i) the city of Madras or of Madurai;
- (ii) any municipality governed by the Tamil Nadu District Municipalities Act, 1920 (Tamil Nadu Act V of 1920) : or
- (iii) any township constituted under any law for the time being in force.

10-A (1) The Government may, by notification from time to time, levy whether prospectively or retrospectively on the tax mentioned in section 3 of a surcharge on all or any class of stage carriages at such rate as may be specified in such notification and different rates may specified in respect of different classes of stage carriages. **Levy of surcharge or tax on stage carriages.**

Provided that the rate of surcharge shall, in no case exceed twenty-five percent of such tax.

Provided that further that a notification under this sub section may be issued so as to have retrospective effect from a date earlier than the 1st April 1992. *(Vide Act No.15 of 1993)*

(2) The provisions of this Act and the notifications issued and the rules made there under shall so far as may be, apply in relation to the levy of surcharge under sub-section (1) as they apply in relation to the levy of the tax mentioned in section 3.

(10-B) (1) In addition to the surcharge leviable under section 10-A the Government may by notification from time to time, levy an additional surcharge on the tax mentioned in section 3, in all or any class of stage carriages used of kept for use by fleet operators, at such rate as may be specified in such notification and use different rates, may be specified in respect of stage carriages used or kept for use by fleet operators holding less than seven hundred stage carriage permits and fleet operators holding seven hundred and more stage carriage permits: **Levy of additional surcharge or the tax on stage used or kept for by fleet operators**

Provided that the rate of additional surcharge shall in no case exceed 66 percent of such tax.

(2) A notification under sub-section (1) may also specify the period, not being less than seven days or more than thirty days from the date of publication of the said notification, within which the additional surcharge shall be paid.

(3) A notification under sub-section (1) may be issued so to have retrospective effect from a date not earlier than the 1st April 1978.

(4) The provisions of this Act and the notification issued and the rules made there under shall, so far as may be, apply in relation to the levy of additional surcharge under sub-section (1) as they apply in relation to the levy of the tax mentioned in section 3 subject to the modification that the additional surcharge levied under sub-section (1) shall be paid in one lump sum.

11. When any motor vehicle which tax has been paid is altered or proposed to be used in such a manner as to cause the vehicle to become a vehicle in respect of which a higher rate of tax is payable, the registered owner or person who is in possession or control of such vehicle shall pay an additional tax of a sum which is equal to the difference between the tax already paid and the tax which is payable in consequence of its being altered or proposed to be used and the licensing officer shall not grant a fresh licence in respect of such vehicle so altered or proposed to be so used until such amount of tax has been paid.

Payment of additional tax.

12. 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.

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

13. (1) Where, the tax for any motor vehicle has been paid for any quarter, half-year, year or life time and the vehicle has not been used on any public road during the whole of that quarter, half year, year or the 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.

Refund of tax

(1-A) Where a life time tax for any motor vehicle has been paid and the registration of the vehicle has been cancelled for any reason whatsoever, or the vehicle has been removed to any place outside the state of Tamil Nadu, on account of transfer of ownership or change of address; a refund of the tax at such rate as may from time to time, by notified by the Government, shall be payable on an application made within such conditions as may be specified in such notification.

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

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

(3) Where any penalty is paid or collected

- (a) by mistake, or
- (b) in excess of, or
- (c) When such penalty is not due,

the penalty so paid or collected shall be refunded to such person, in such manner and subject to such conditions as may be prescribed.

(4) The amount so refundable in respect of a motor vehicle under this section may, on an application made in this behalf, be adjusted towards the amount of tax payable for such vehicle, under this Act for any subsequent period.

14 (1) The licence granted in respect of a motor vehicle under sub-section (1) of section 5 or under section 6 shall be carried in a conspicuous place upon the vehicle in such it on 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. **Carriage of licence on vehicle and duty to stop demand by officer**

(2) Any Officer of the Transport Department not below the rank of a Motor Vehicles Inspector, Grade-II or any police officer in uniform who is not below the rank of a Sub-Inspector or who, being below such rank is specially authorised in this behalf by the Regional Transport Authority or such other officer as may be prescribed, may require the driver of any motor vehicle on any public road to stop the vehicle and cause it to remain stationary so long as may reasonably be necessary for the purpose of satisfying himself that a licence has been duly obtained in respect of such vehicle.

(3) Any person failing to stop a motor vehicle when required to do so by any of the officers specified in sub-section (2) or resisting such officer shall be punishable with fine which may extend to fifty rupees.

15. If the tax due in respect of any motor vehicle has not been paid within the period prescribed under section 8, the registered owner or the person having possession or control thereof shall- **Penalty for failure to pay tax**

(a) pay, in addition to the tax, a penalty of such sum not exceeding twice the amount of the 1 (quarterly tax or as the case may be half of the amount of annual tax payable as may be prescribed and different sums may prescribed for different classes of motor vehicles and for different periods, and

(b) also be punishable with fine which may extend to fifty rupees and the amount of the tax due by him in respect of such vehicle together with penalty referred to in clause (a) shall also be recovered as if such tax and penalty were a fine”

(15-A). Where for any reason the whole or any portion of the tax which payment would have been payable in respect of any vehicle under this Act for any period has not been paid, the licensing officer may at any time, within a period of five years, from the expiry of the period to which the tax relates, and after issuing a notice to the registered owner or the person having possession or control of the motor vehicle and making such inquiry as he may consider necessary, direct such owner or other person to pay the whole or any portion of such tax, which has not been paid.

Recovery of tax which escaped motor

Provided that in computing the period of five years for the purpose of this section, the period, or periods, if any, during which the collection of such tax has been stayed by an order of any court shall be excluded)

16. Any tax or penalty due under this Act, may be recovered in the same manner as an arrear of land revenue. The motor vehicle in respect of which the tax or penalty is due or its accessories are in the possession or control of the person liable to pay the tax or such penalty.

Recovery of tax penalty as an arrear of land revenue.

16-A. The Licensing Officer shall have the powers of the Collector under the Tamil Nadu Revenue Recovery Act, 1864 (Tamil Nadu Act II of 1864) for the purpose of recovery of any amount due under this Act". (Act No. 29/2008)

Special powers of licensing Officer under Revenue Recovery Act

17. After deducting

Utilisation of the proceeds of the tax.

- (i) the amount credited to the Tamil Nadu Rural Road Development Fund under sub-section (1) of section 10
- (ii) the expenses of collecting the tax under this Act, and
- (iii) the costs incurred by the Government in exercising their administrative functions in regard to the control of Motor Vehicle in this state.

the balance shall be apportioned between the Government and local authorities and such apportionment shall be in accordance with such rules as may be made in this behalf.

18. Notwithstanding anything contained in the Motor Vehicles Act, if the tax due in respect of a transport vehicle is not paid within the prescribed period, the validity of the permit shall become ineffective from the date of expiry of the said period until such time the tax is actually paid.

Permit to be ineffective if tax not paid.

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

Seizure and detention of motor vehicles pending production of proof of payment of tax.

Provided that if the proof of payment of the tax due in respect of the motor vehicle seized and detained under this section is not produced within ninety days from the date of seizure and detention of the motor vehicle, any officer of the Transport Department authorized by the Government in this behalf shall sell the motor vehicle in auction in such manner as may be prescribed and apply the sale proceeds towards recovery of tax, penalty or costs incurred, if any, in the sale of such motor vehicle. The remainder shall be refunded to the registered owner or the person having possession or control of the motor vehicle at the time of seizure.

Provided further that, if at any time before auction of the motor vehicle, the tax, penalty or cost incurred, if any, in arranging the auction of the motor vehicle, is paid, then the authorized officer may, after satisfying that all the dues as aforesaid have been fully paid, cancel the auction and return the motor vehicle to the registered owner or the person having possession or control of the vehicle at the time of seizure.

19 (1) Where an offence against any of the provisions of this Act or any there under 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.

Offences by Companies

Provided that nothing contained in this sub-section shall render any such person liable to any punishment 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 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 shall also be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

Explanation:- For the purpose of this section,

- (a) "Company" means anybody 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 individual 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,

20. The Government may, by notification and subject to such conditions, if any, as the Government, may, specify in such notification, **Exemptions**

(1) make an exemption, reduction in rate or other modification in regard to the tax payable.

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

(b) in respect of any motor vehicle or class of motor vehicles or motor vehicles running in any particular area; and

(2) cancel or vary such exemption, reduction or other modification.

A notification with respect to matters specified in clause (1) may be issued so as to have retrospective effect from a date not earlier than the 1st April 1974.

20-A The Government may, in such circumstances and subject to such conditions as may be prescribed, by notification, **Remissions**

(1) remit, whether prospectively or retrospectively the whole or any part of tax or penalty or both payable under this Act, or the rules made there under

(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.

20-B Any person who is aggrieved by an order of the licensing officer made under this Act may appeal to such authority within such time and in such manner as may be prescribed. **Appeal**

“Provided that, no appeal against the direction of the licensing officer under section 15-A shall be entertained unless it is accompanied by satisfactory proof of the payment of fifty per cent of the tax as so directed to be paid by the licensing officer.” *(Vide Act No.34 of 2009 w.e.f 01.10.09)*

20.C. (1) The State Transport Commissioner may either on his own motion or an application made by any aggrieved person, call for and examine the record of any authority subordinate to him in respect of any proceeding under this Act not being a proceeding in respect of which an appeal is provided for by this Act, for this purpose of satisfying himself as to the regularity of such proceeding or the correctness, legality or propriety of any decision or order passed thereon and if, in any case it appears to State Transport Commissioner that any such proceeding, decision or order should be modified, annulled, reversed or remitted for reconsideration, he may pass orders accordingly. **Revision**

Provided that the State Transport Commissioner shall not pass any order prejudicial to any party unless he has been given a reasonable opportunity of being heard.

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

21. Nothing in this Act shall apply to a Motor Vehicles used solely for the purpose of agriculture.

Saving to vehicles used for agricultural purposes.

Explanation – I. For the purpose of this section, the expression “purpose of agriculture” includes transportation, for personal use, of the agricultural produce to and from, the farm, threshing field, the rice mill or the storage house and to the market for selling and the expressions “agriculture” and “agricultural produce” shall have meanings respectively assigned to them in classes (2) and (1) of the section 2 of the Tamil Nadu Agricultural Produce Marketing (Regulation) Act, 1987 (Tamil Nadu Act 27 of 1989).

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 purposes of agriculture.

22 (1). No suit, prosecution or other legal proceeding shall lie good faith against any person for anything which is in done or done or intended to be done in pursuance of this Act or any rule made there under.

Protection of action taken in good faith

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

23. (1) A court taking cognisance of the offence punishable-
 (i) Under sub section (1) of the section 14 or
 (ii) under sub-section (3) of that section, in so far as it relates to failure to stop a motor vehicle then required to do so by any officer mentioned therein, or
 (iii) under section 15,
 may state upon the summons to be served on the accused person that he-

Procedure in certain cases

(a) may appear by advocate and not in person, or
 (b) may, by a specified date prior to the bearing of the charge, plead guilty to the charge by registered letter and remit, to the court such sum not exceeding fifty rupees and in the case of an offence punishable under section 15 also, such sum on account of the tax and penalty due from him, as the court may specify.

(2) where an accused person pleads guilty and remits the sum specified by the court, no further proceedings in respect of the offence shall be taken against him.

24 (1) The Government may make rules for carrying out the purposes of this Act.

Power to make rules.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may provide for-

- (a) the manner in which the tax shall be paid;
- (b) the form of licence and certificate to be granted under section 5;

- (c) the period within which the tax has to be paid;
- (cc) the period within which an application for refund shall be made under sub-section (1) or sub-section (1A) or sub-sec(2) of section 13 and the manner in which and the conditions subject which such refund shall be made under sub-section (2) of the said section (13)
- (d) the rate of penalty leviable under section 15;
- (e) the manner in which and the principle according to which the proceeds of the tax shall be apportioned between the Government and the local authorities.
- (f) the authority to which, the time within which and the manner in which an appeal may be made under section 20-B
- (g) the manner in which an application for revision may be made under sub-section (1) of section 20-C

(3) In making any rule, the Government may provide that a breach there of shall be punishable with fine which may extend to fifty rupees.

25 (1) (a) All rules made under this Act shall be published in the Tamil Nadu Government Gazette and, unless they are expressed to come into force on a particular day, shall come into force on the day on which they so published;

(b) All notifications issued under this Act shall, unless they are expressed to come into force on a particular day, shall come into force on the day on which they are so published;

Publication of rules and notification placing them before the legislature.

(2) Every rule made or notification issued under this Act shall, as soon as possible after it is made or issued, be placed on the table of the Legislative Assembly and if, before the expiry of the session in which it is so placed or the next session, the Legislative Assembly agrees in making any modification in any such rule or notification or the Legislative Assembly agrees that the rule or notification shall hereafter have effect only in such modified form or be of no effect, as the case may be, so however, that shall be without prejudice to the validity of anything previously done under that rule or notification.

26. (1) The Tamil Nadu Motor Vehicles Taxation Act 1931 (Tamil Nadu Act III of 1931) and the Tamil Nadu Motor Vehicles (Taxation of passenger and goods) Act, 1952 (Tamil Nadu Act, XVI of 1952) (herein after in this section refer to as the said Act, are hereby repealed)

Repeal

(2) The Repeal by sub-section (1) of the said Acts shall not affect

- (a) the previous operation of the said Acts or anything duly done or suffered thereunder; or
- (b) any right privilege, obligation or liability acquired, accrued or incurred under the said Acts; or
- (c) any fine, penalty, forfeiture or punishment in incurred respect of any offence committed against the said Acts; or

- (d) any investigation, legal proceeding or remedy in respect of any such right privilege, obligation, liability, fine, penalty, forfeiture or punishment as aforesaid and any such investigation, legal proceeding or remedy may be instituted, continued or enforced, and any such fine penalty, forfeiture or punishment may be imposed, as if this Act had not been passed.

(3) Subject to the provisions of sub-section (2), anything done or any action taken, including any appointment or delegation made, rectification, order, instruction or direction issued or any rule, regulation, form framed, certificate, licence or permit granted or registration, effected under the said Acts shall be deemed to have been done or taken under this Act and shall continue to have effect accordingly unless and until superseded by anything done or any action taken under this Act.

(4) Notwithstanding anything contained in sub-section (1), any application, appeal or other proceeding made or preferred to any officer or authority under the said Acts and pending at the commencement of this Act, shall, after such commencement, be transferred to and disposed of by the officer or authority who would have had jurisdiction to entertain such application, appeal, or other proceeding under this Act as if it had been in force on the date on which such application, appeal or other proceeding was made or preferred.

THE TAMIL NADU MOTOR VEHICLES TAXATION ACT, 1974
FIRST SCHEDULE
(SEE SECTIONS 3 AND 6)

(G.O.Ms.No.1184, Home(Tr-I), 30th Nov. 2001)

Classes of Vehicles	Quarterly Tax
(1)	(2)
1. Goods Carriages	Rs.
(a) Goods Carriages not exceeding 3000Kgs in weight laden	600
(b) Goods Carriages exceeding 3000Kgs but not exceeding 5500Kgs in weight laden	950
(c) Goods Carriages exceeding 5500Kgs but not exceeding 9000Kgs in weight laden	1500
(d) Goods Carriages exceeding 9000Kgs but not exceeding 12000Kgs in weight laden	1900
(e) Goods Carriages exceeding 12000Kgs but not exceeding 13000Kgs in weight laden	2100
(f) Goods Carriages exceeding 13000Kgs but not exceeding 15000Kgs in weight laden	2500
(ff) Goods Carriages exceeding 15000Kgs in weight laden	2500
<i>(G.O.Ms.No.285, Home (Tr-I)Department, dated:28.03.2003)</i>	(Plus Rs.75 for every 250 Kgs and part thereof in excess of 15000Kgs in weight laden)
Multi-axle Vehicle (Goods Carriages) exceeding 15000Kgs in weight laden	2300
<i>(G.O.Ms.No.286, Home (Tr-I)Department, dated:28.03.2003)</i> <i>(G.O.Ms.No.585, Home (Tr-I)Department, dated:01.04.2003)</i>	(Plus Rs.50 for every 250 Kgs and part thereof in excess of 15000Kgs in weight laden)
(h) Trailers used for carrying goods other than those falling under classes 4,7,8 and 9	
(i) For each trailer not exceeding 3000Kgs in weight laden	340
(ii) For each trailer exceeding 3000Kgs but not exceeding 5500Kgs in weight laden	400
(iii) For each trailer exceeding 5500Kgs but not exceeding 900Kgs in weight laden	700
(iv) For each trailer exceeding 9000Kgs but not exceeding 12000Kgs in weight laden	810
(v) For each trailer exceeding 12000Kgs but not exceeding 13000Kgs in weight laden	1010

(vi) For each trailer exceeding 13000Kgs but not exceeding 15000Kgs in weight laden	1220
(vii) For each trailer exceeding 15000Kgs in weight laden	1220
	(Plus Rs.50 for every 250Kgs and part thereof in excess of 15000Kgs 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.	
I. Vehicles permitted to carry in all	
a. Not more than three persons including the driver	40
b. Omitted.	(Act 32 of 1997 w.e.f 01.04.1997)
c. Omitted.	
d. More than six persons but not more than thirteen persons including the driver in respect of which tourist maxi-cab permit has been issued for every person other than the driver.	275 (G.O.Ms.No.1169 Dt.30.12.2005 w.e.f. 01.01.2006)
II. Vehicles permitted to ply solely as contract carriages and to carry more than five persons (other than the driver)	
For every persons (other than the driver) which the vehicle is permitted to carry whether the contract carriage is classed as "Tourist Vehicle" or not	(Act 33 of 2009 w.e.f 01.10.2009)
(a) not more than thirty six persons (other than driver) for every square meter of floor area of the vehicle	Rs.4900
(b) more than thirty six persons (other than driver) for every person(other than the driver)	Rs.3000
III. Vehicles permitted to ply as stage carriages and to carry more than six persons (other than the driver and the conductor)	
a. Plying exclusively within the Madras Metropolitan Area	
For every passenger (other than the driver and the conductor) which the vehicle is permitted to carry	80
b. Plying exclusively within the limits of the city of or within the limits of one or more contiguous municipalities or on other town service routes:-	
For every passenger (other than the driver and the conductor) which the vehicle is permitted to carry	325
	(Plus surcharge at 25% of the basic tax w.e.f 01.4.92)

c. Plying in routes or areas other than those falling under items (a) and (b)	400
(i) For every passenger (other than the driver and the conductor) which the vehicle is permitted to carry if the service classed as "Express Service"	+ 25% surcharge
(ii) For every passenger (other than the driver and the conductor) which the vehicle is permitted to carry in the case of services other than "Express Service"	-do-

In the First Schedule to the Tamil Nadu Motor Vehicles Taxation Act, 1974, in class 2, in paragraph-III, for the expression "The tax payable in respect of a reserve stage carriage or a spare bus shall be the maximum rate payable per passenger for any regular stage carriage of the permit holder", the following shall be substituted namely. (Vide Act 31 of 1997)

- (1) During the period commencing on the 1st day of April 1974 and ending with the 31st day of March 1990, the tax payable in respect of a reserve stage carriage or a spare bus shall be three-fourths of the maximum rate payable per passenger for any regular State carriage of the permit holder.
- (2) During the period commencing on the 1st day of April 1990 and ending with the 9th day of January 1992, the tax payable in respect of a reserve stage carriage or a spare bus shall be maximum rate payable per passenger for any regular stage carriage of the permit holder.
- (3) During the period commencing on the 10th day of January 1992 and ending with the 31st day of March 1994, the tax payable in respect of a reserve stage carriage or a spare bus shall be maximum rate payable per passenger for any regular stage carriage of the permit holder.
- (4) With effect on and from the 1st day of April 1994, the tax payable in respect of a reserve stage carriage or a spare bus shall be the maximum rate payable per passenger for any regular stage carriage of the permit holder".

Reduction in rate of tax payable by operators of mini busses plying in unreserved rural areas of all districts: In exercise of the powers conferred by Clause (1) of Section 20 of the Tamil Nadu Motor Vehicles Taxation Act, 1974 (Tamil Nadu Act 13 of 1974) and in supersession of Notification No. II(2)/HO/313(d)/2002, dated the 28th March 2002, the Governor of Tamil Nadu hereby makes reduction in the rate of tax payable by the operators of the mini buses plying in the unreserved rural areas of all the districts except the Chennai Metropolitan Development Area, from Rs.400(Rupees Four hundred only) per seat per quarter to Rs.160/- (Rupees one hundred and sixty only) per seat per quarter and from Rs.400 (Rupees Four hundred only) per set per quarter, to Rs.100 (Rupees one hundred only) per seat per quarter, in respect of the mini buses plying in Ghat sectors, on and from the 1st October 2004. No. II(2)/HO/863(a)/2004, dated:29.09.2004.

3. Motor Vehicles not themselves constructed to carry any load (other than water, fuel, accumulators and other equipment used for the purpose of propulsion loose tools and loose equipment used for haulage only)	Reduced to three-fourth of the maximum rate payable by Notification Rs.
a. Weighing not more than 2500Kgs unladen	110
b. Weighing more than 2500Kgs unladen	160
4. Fire engines, fire tenders and road water sprinkles	
a. Not exceeding 1000Kgs in weight laden	30
b. Exceeding 1000Kgs but not exceeding 1500Kgs in weight laden	40
c. Exceeding 1500Kgs but not exceeding 2000Kgs in weight laden	50
d. Exceeding 2000Kgs but not exceeding 3000Kgs in weight laden	60
e. Exceeding 3000Kgs but not exceeding 4000Kgs in weight laden	70
f. Exceeding 4000Kgs but not exceeding 5500Kgs in weight laden	80
g. Exceeding 5500Kgs but not exceeding 7500Kgs in weight laden	100
h. Exceeding 7500Kgs but not exceeding 9000Kgs in weight laden	120
i. Exceeding 9000Kgs in weight laden	140
j. Additional tax payable in respect of such Vehicles used and drawing trailers including the fire engines trailers pumps	
(i) For each trailer not exceeding 1000Kgs in weight laden	20
(ii) For each trailer exceeding 1000Kgs but not exceeding 2000Kgs in weight laden	30
(iii) For each trailer exceeding 2000Kgs in weight laden	50
Provided that two or more vehicles shall not be chargeable under this class in respect of the same trailer.	

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

	Imported Vehicles 1	Indian – made vehicles owned by	
		Individuals 2	Others 3
	Rs.	Rs.	Rs.
a. Weighing not more than 700Kgs unladen	1800	600	1200
b. Weighing more than 700Kgs but not more than 1500Kgs unladen	2350	800	1600
c. Weighing more than 1500Kgs but not more than 2000Kgs unladen	2700	1000	2000
d. Weighing more than 2000Kgs but not more than 3000Kgs unladen	2900	1100	2200
e. Weighing more than 3000Kgs unladen in respect of which private transport vehicle permit is not required under the Motor Vehicles Act.	3300	1250	2500
<i>Act 32/1997 w.e.f. 01.04.1997</i>			
8. Motor Vehicles, other than those liable to tax under the foregoing provisions of this schedule weighing more than 3000Kgs unladen and covered by private transport vehicle permit and those in respect of which private service vehicle permit is required under the Motor Vehicles Act, 1988 (Central Act 59 of 1988). -	QUARTERLY		
	Rs.		
a. in respect of vehicles owned by educational institutions (Educational institution bus)	<i>(Act No.9/2007)</i>		
i) to transport students and staff of school – For every person (other than the driver) which the vehicle is permitted to carry			50
ii) to transport students and staff of colleges – For every person (other than driver) which the vehicle is permitted to carry			100
b. in other cases - For every person (other than the driver) which the vehicle is permitted to carry.	<i>(Act 13 of 2003 w.e.f.01.08.2003 in G.O.Ms.No.461 Home(Tr-I)Dept, dated:08.06.2005)</i>		150

Provided that the educational institution buses and other vehicles granted temporary permit for the purposes referred to in item (a) (b) or (c) under section 87 (1) of the Motor Vehicle Act shall pay separate tax excluding the driver seat at the following rates:-		
(i) Educational Institution buses when used for the transport of the students and staff of the institution concerned.	<i>(Act 32 of 2010 w.e.f 01.01.2011)</i>	Rs. 30/- per seat for seven day or part thereof
(ii) Other Vehicles when used for transport of staff of the institution concerned.		Rs.90/- per seat for seven days or part thereof
(iii) Educational Institution buses and other vehicles used for other purposes other than those specified in classes (i) and (ii) above.		Rs.30/- per seat per day
9. Additional tax payable in respect of vehicles referred to in classes 7 and 8 used for drawing trailers.		Rs.
i. for each trail or not exceeding 1 tonne in weight unladen		20
ii. For each trailer exceeding 1 tonne in weight in weight unladen		30
Provided that two or more vehicles shall not be chargeable under class 7, class 8 or class 9 in respect of the same trailer.		

SECOND SCHEDULE
[See Section 4 (1-A)]

Act No. 30 of 2008

PART-I

New Motor Cycle

At the time of registration

Rate of tax.

8 per cent of the total cost of the vehicle

PART –II
Old motor cycle.

At the time of assigning new registration mark under section 47 of the Motor Vehicles Act, 1988, or Old Motor cycles plying and registered in this state, and if it's age from the month of such registration is, -

	Rate of tax
1. Not more than one year.	7.75 per cent of the cost of vehicle.
2. More than one year but not more than two years.	7.50 per cent of the cost of vehicle.
3. More than two years but not more than three years.	7.25 per cent of the cost of vehicle.
4. More than three year but not more four years.	7.00 per cent of the cost of vehicle.
5. More than four years but not more five years.	6.75 per cent of the cost of vehicle.
6. More than five years but not more six years.	6.50 per cent of the cost of vehicle.
7. More than six years but not more seven years.	6.25 per cent of the cost of vehicle
8. More than seven years but not more eight years.	6.00 per cent of the cost of vehicle
9. More than eight years but not more nine years.	5.75 per cent of the cost of vehicle
10. More than nine years but not more ten years.	5.50 per cent of the cost of vehicle
11. More than ten year but not more eleven years.	5.25 per cent of the cost of vehicle
12. More than eleven years.	5.00 per cent of the cost of vehicle

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

Reduction in rate of life time tax payable in respect of battery operated motor cycles and non-transport battery operated motor vehicles.- In exercise of the powers conferred by Clause (1) of Section 20 of the Tamil Nadu Motor Vehicles Taxation Act, 1974 (Tamil Nadu Act 13 of 1974), The Governor of Tamil Nadu here by reduces the rate of life time tax payable in respect of battery operated motor cycles and non-transport battery operated motor vehicles to fifty per cent of the normal rate of life time tax specified in Parts I and Parts –II of the Second and Third Schedules to the said Act with effect on and from the 12th September 2008. No. II(2) / HO/ 445/ 2008 dated: 01.10.2008

THIRD SCHEDULE

[See Section 4 (1-A)]

(Act No. 17 of 2010, w.e.f 01.06.2010)

Part –1

New motor vehicles

	Rate of tax.
At the time of registration	(i) Total Cost of the vehicle not exceeding rupees ten lakhs - 10 per

- cent.
(ii) Total Cost of the vehicle exceeding rupees ten lakhs - 15 per cent.

PART –II
Old motor vehicles.

At the time of assigning new registration mark under section 47 of the Motor Vehicles Act, 1988, or Old motor vehicles plying and registered in this State, and if it's age from the month of such registration is, -

	Rate of tax	
	Cost of the vehicle not exceeding rupees ten lakhs.	Cost of the vehicle exceeding rupees ten lakhs.
1. Not more than one year.	8.75 per cent of the cost of vehicle.	13.75 per cent of the cost of vehicle.
2. More than one year but not more than two years.	8.50 per cent of the cost of vehicle.	13.50 per cent of the cost of vehicle.
3. More than two years but not more than three years.	8.25 per cent of the cost of vehicle.	13.25 per cent of the cost of vehicle.
4. More than three year but not more four years.	8.00 per cent of the cost of vehicle.	13.00 per cent of the cost of vehicle.
5. More than four years but not more five years.	7.75 per cent of the cost of vehicle.	12.75 per cent of the cost of vehicle
6. More than five years but not more six years.	7.50 per cent of the cost of vehicle.	12.50 per cent of the cost of vehicle
7. More than six years but not more seven years.	7.25 per cent of the cost of vehicle	12.25 per cent of the cost of vehicle
8. More than seven years but not more eight years.	7.00 per cent of the cost of vehicle	12.00 per cent of the cost of vehicle
9. More than eight years but not more nine years.	6.75 per cent of the cost of vehicle	11.75 per cent of the cost of vehicle
10. More than nine years but not more ten years.	6.50 per cent of the cost of vehicle	11.50 per cent of the cost of vehicle
11. More than ten year but not more eleven years.	6.25 per cent of the cost of vehicle	11.25 per cent of the cost of vehicle
12. More than eleven years.	6.00 per cent of the cost of vehicle	11.00 per cent of the cost of vehicle

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

Reduction in rate of life time tax payable in respect of battery operated motor cycles and non-transport battery operated motor vehicles.- In exercise of the powers conferred by Clause (1) of Section 20 of the Tamil Nadu Motor Vehicles Taxation Act, 1974 (Tamil Nadu Act 13 of 1974), The Governor of Tamil Nadu here by reduces the rate of life time tax payable in respect of battery operated motor cycles and non-transport battery operated motor vehicles to fifty per cent of the normal rate of life time tax specified in Parts I and Parts –II of the Second and Third Schedules to the said Act with effect on and from the 12th September 2008. No. II(2) / HO/ 445/ 2008 dated: 01.10.2008

"FOURTH SCHEDULE
(See Section 3-A)
Green Tax

Class of Motor vehicles (1)	Tax (2) Rs.	
1. Motor Vehicles other than a transport vehicle which has completed 15 years from the date of registration:-		
i) Motor Cycle	-- 500.00 (for Five Years)	<i>(Act No. 13 of 2003 w.e.f 01.08.2003)</i>
ii) Other Motor Vehicles	-- 1000.00 (for Five Years)	
2. Transport Vehicle which has completed 7 years from the date of its registration.	-- 500.00 (Per annum)	
Auto Rickshaw	-- 200.00 (Per annum)	<i>(In G.O.Ms.461, Home (Tr-I)Dept, dated:08.06.2005, No.II(2)/482(d)/2005, dated:10.06.2005 w.e.f 10.06.2005)</i>

FIFTH SCHEDULE

[See section 4(1-A) (bbb)]

(Act No. 25 of 2008, w.e.f 01.06.2008)

PART-I

NEW MOTOR VEHICLES (NCP)

	Tax (Rs.)
4(i) At the time of registration.	19,200/-

**PART-II
OLD MOTOR VEHICLES**

	Tax (Rs.)
4(ii) If the vehicle is already registered and its age from the month of registration is –	
1. Not more than one year.	18,000/-
2. More than one year but not more than 2 years.	16,800/-
3. More than 2 years but not more than 3 years.	15,600/-
4. More than 3 years but not more than 4 years.	14,400/-
5. More than 4 years but not more than 5 years.	13,200/-
6. More than 5 years but not more than 6 years.	12,000/-
7. More than 6 years but not more than 7 years.	10,800/-
8. More than 7 years but not more than 8 years.	9,600/-
9. More than 8 years but not more than 9 years.	8,400/-
10. More than 9 years but not more than 10 years.	7,200/-
11. More than 10 years.	6,000/-

SIXTH SCHEDULE**[See section 3-b]***(Act No. 9 of 2009 w.e.f 01.08.2009)*

<u>Class of Motor Vehicles</u>	<u>Tax.</u>
	Rs.
1. Motor Cycles	250/-
2. Light Motor Vehicles.	1,500/-
3. Other Motor Vehicles.	2,000/-