

GOVT. OF PONDICHERRY

TRANSPORT DEPARTMENT

The Pondicherry Motor Vehicles Taxation Act 1967

(up dated as on 31-3-1991)

AN ACT

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

Short title,
extent and
commencement

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

ii) if no such permit is issued, the maximum laden weight specified in respect of the trailer in the registration certificate of the vehicle to which the trailer is attached,

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

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

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

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

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

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

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

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

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

n) "year" means the financial year; "half-year" means the first six months or the second six months of such year; and "quarter" means the first three months or the second three months of such half-year.

Imposition of
a tax on
motor
vehicles

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

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

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

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

Provided further that where in the case of -

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

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

Payment of
tax and issue
of licence

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

Explanation : The tax for a half-yearly licence shall not exceed twice and the tax for an annual licence shall not exceed four times the tax for a quarterly licence. The Government shall have power to grant a suitable rebate in case of the half-yearly and annual licences.

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

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

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

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

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

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

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

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

Licensing Officer shall-

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

(ii) in the case referred to in clause (a) of sub-section (1) record that the tax has been paid for a specified period or that no tax is payable in respect of the vehicle, as the case may be, in the certificate of registration granted or deemed to be granted in respect of the vehicle under the Central Act, or in the case of vehicles not registered or deemed to be registered under that Act, in a certificate in such form as may be notified by the Government.

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

Refund of tax

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

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

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

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

Production of certificate of insurance

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

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

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

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

Period within which tax to be paid

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

Provided that the tax due under this Act in respect of the classes of vehicles specified in the second proviso to 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 Pondicherry Motor Vehicles Taxation (Amendment) Act, 1989.

(2) Nothing contained in this Section shall be deemed to affect the liability to pay the said tax of the person who has transferred the ownership or has ceased to be in possession or control of such vehicle.

Manner of payment of tax under this Act.

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

Carriage of

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

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

(2) Any Police Officer in uniform who is not below the rank of sub-inspector or an Officer of the Motor Vehicles Department not below the rank of Motor Vehicle Inspector or a Regional Transport Officer or such other officer as may be authorized by the Government in this behalf, may require the Driver of any motor vehicle on any public road to stop the vehicle and cause it to remain stationary so long as may reasonably be necessary for the purpose of satisfying himself that a licence has been duly obtained in respect of such vehicle.

(3) Any person failing to stop a motor vehicle when required to do so by an Officer under sub-section (2) or resisting such Officer shall be punishable with fine which may extend to fifty rupees.

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

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

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

vehicles in case of non-payment of tax

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

Recovery of tax as an arrear of land revenue

11. A due under this Act may also be recovered in the same manner as an arrear of land revenue under the law for the time being in force for the recovery of land revenue. The motor vehicle in respect of which the tax is due or its accessories may be distrained and sold in pursuance of this section, whether or not such vehicle or accessories are in the possession or control of the person liable to pay the tax.

Utilisation of the proceeds of the tax

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

(b) They shall be paid to each local body which, at the commencement of this Act, was levying tolls or vehicle tax on motor vehicles or both, a sum equivalent to the average annual income derived by such local body during the three years ending on the 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 amounts which the local body should have paid

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

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

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

Exemption

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

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

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

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

Saving as to vehicles used for agricultural purposes.

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

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

Appeal

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

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

Protection in respect of acts done in goodfaith

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

Trail of offences.

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

Procedure on certain cases.

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

a) may appear by an Advocate and not in person or

b) may, by a specified date prior to the hearing of the charge, plead guilty to the charge by registered letter and remit to the Court such sum not exceeding fifty rupees, as the Court may specify.

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

Power to make rules

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

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

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

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

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

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

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

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

Power of
Govt. to
amend
Schedules.

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

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

case may be, of the Schedules specified in the notification and the notification shall cease to have effect when such Bill becomes law, whether with or without modifications but without prejudice to the validity of anything previously done 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 the Act as appears to it to be necessary or expedient for the removal of the difficulty or doubt; and the order of the Govt. in such cases, shall be final.

Repeal

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

Validation

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

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

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

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

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

SCHEDULE – I
(See Section 3 (2))

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

laden

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

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

Trailers :-

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

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

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

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

(i) []¹

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

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

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

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

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

Explanation :

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

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

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

i) Ordinary stage carriages 220.00

ii) Express stage carriages 230.00

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

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

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

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

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

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

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

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

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

Central Act, -

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

in weight laden

g) exceeding 5500 kgs but not exceeding 7500 kgs in weight laden	90.00
h) exceeding 7500 kgs but not exceeding 9000 kgs in weight laden	110.00
i) exceeding 9000 kgs in weight laden	120.00
j) additional tax payable in respect of such vehicles used for drawing trailers including fire engine trailer pumps	
i) for each trailer not exceeding 1000 kgs in weight laden	15.00
ii) for each trailer exceeding 1000 kgs but not exceeding 1500 kgs in weight laden	20.00
iii) for each trailer exceeding 1500 kgs but not exceeding 2000 kgs in weight laden	25.00
iv) for each trailer exceeding 2000 kgs in weight laden.	40.00

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

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

a) weighing not more than 700 kg unladen	40.00
b) weighing more than 700 kgs but not more than 1500 kgs unladen	60.00
c) weighing more than 1500 kgs but not more than 2000 kgs unladen	60.00
d) weighing more than 2000 kgs but not more than 3000 kgs unladen	70.00

e) weighing more than 3000 kgs	90.00
f) Additional tax payable in respect of such vehicles used for drawing trailers	
i) for each trailer not exceeding 1 tonne in weight unladen	20.00
ii) for each trailer exceeding 1 tonne in weight unladen	30.00

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

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

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

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

(See Section 4 A)
SCHEDULE OF REFUND OF TAX

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

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

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

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

SCHEDULE –II

(See Section 4 (1) (c))

Rate of taxes

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

in weight ladenl

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

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

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

weight laden

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

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

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

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

The Pondicherry Motor Vehicles Taxation Rules, 1967

***Title extent and commencement**

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

***Definition**

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

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

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

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

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

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

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

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

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

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

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

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

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

(2) If the Licensing Officer is satisfied that no tax is payable for the vehicle, he shall grant a licence with the word "exempted" written on it for the period specified therein and records in the certificate of registration that no tax is payable in respect of the motor vehicle for the said period.

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

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

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

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

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

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

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

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

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

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

stoppage report shall be sent to the Licensing Officer within three days of the date of stoppage of the motor vehicle.

***Procedure for appeal.**

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

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

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

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

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

***Repeal and saving.**

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

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

GOVERNMENT OF PONDICHERRY
LEGISLATIVE ASSEMBLY SECRETARIAT

4773/96-LA (Legn).

Pondicherry, the 17th September 1996

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

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

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

THE PONDICHERRY MOTOR VEHICLES TAXATION (AMENDMENT) BILL, 1996

(Bill No. 8 of 1996)

A

BILL

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

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

(Short title and commencement.)

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

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

(Amendment of section 4A Refund of Tax.)

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

"4A. (1) Where the tax for any motor vehicle has been paid for any quarter, half year, year or the life time and the vehicle has not been used on any public road during the whole of that quarter, half year, year or life time or a continuous part thereof not being less than one month, a refund of the tax at such rate as may, from time to time, be notified by the Government, shall be payable on an application made within such period as may be prescribed and subject to such conditions as may be specified in such notification.(Actno.5 of 1967)

(2) Where a life time tax for any motor vehicle has been paid and the registration of the vehicle has been cancelled for any reason whatever or the vehicle has been removed to any place outside the Union territory of Pondicherry on account of transfer of ownership or change of address, a refund of the tax at such rates as may, from time to time, be notified by the Government shall be payable on an application made within such period, as may be specified in such notification:

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

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

(4) Where any penalty is paid or collected-

(a) by mistake, or

(b) in excess of, or

(c) when such penalty is not due,

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

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

(Amend ment of Schedule I.

"SCHEDULE I

[See section 3(2)]

Classes of vehicle

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

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

Rs. P.

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

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

(a) for each trailer not exceeding 3,000 kgs. in weight laden	150.00
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(b) for each trailer exceeding 3,000 kgs. but not exceeding 5,500 kgs. in weight laden	300.00
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(c) for each trailer exceeding 5,500 kgs. but not exceeding 9,000 kgs. in weight laden	550.00
--	--------

(d) for each trailer exceeding 9,000 kgs. but not exceeding 12,000 kgs. in weight laden.	650.00
--	--------

Quarterly tax

Rs. P.

(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-

1. Vehicles permitted to carry in all,-

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

Quarterly tax

Rs. P.

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

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

500.00

III. Vehicles permitted to ply as stage carriage-

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

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

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

Explanation-

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

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

Quarterly tax

Rs. P.

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

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

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

3. Motor Vehicle not themselves constructed to carry any load (other than water, fuel, accumulators and other equipments used for the purpose of propulsion, loose tools and loose equipments used for haulage only)-

Quarterly tax

Rs. P.

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

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

Quarterly tax

Rs. P.

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

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

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

Annual tax

Rs. P.

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

6. Invalid carriages 32.00

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

	Annual tax
	Rs. P.
(a) motor vehicles more than 3,000 kgs. unladen weight owned by Educational Institutions	1,200.00
(b) motor vehicles with-without trailer fitted with equipments like Rig, Generators, Compressors irrespective of laden weight	2,000.00

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

(a) weighing not more than 700 kgs. unladen	500.00
(b) weighing more than 700 kgs. but not more than 1,500 kgs. unladen	650.00
(c) weighing more than 1,500 kgs. but not more than 2,000 kgs. unladen	750.00
(d) weighing more than 2,000 kgs. but not more than 3,000 kgs. unladen	800.00
(e) weighing more than 3,000 kgs. unladen in respect of which private transport vehicle permit is not required under the Motor Vehicles Act, 1988	900.00

9. Motor vehicles, other than those liable to tax under the foregoing provisions of items 1 to 8 of this Schedule weighing more than 3,000 kgs. 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.

	Quarterly tax
	Rs. P.
(a) In respect of the Private Service Vehicle	300.00
(b) In other cases- for every person (other than the driver) which the vehicle is permitted to carry	50.00

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

(i) for each trailer not exceeding 1 tonne in weight unladen	20.00
(ii) for each trailer exceeding 1 tonne in weight unladen	30.00

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

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

(Amendment of Schedule IA)

"SCHEDULE IA

[See section 3 (2) second proviso]

SCHEDULE OF ONE TIME TAX

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

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

Omission of Schedule IB.

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

Amendment of Schedule II.

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

"SCHEDULE II

[See section 4 (1) (c)]

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

Rs. P. 200.00 600.00

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

Rs. P. 250.00 750.00

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

Rs. P. 300.00 900.00

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

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

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

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

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

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

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

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

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

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

(1) (2) (3) (4)

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

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

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

Rs. P. 20.00 60.00

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

Rs. P. 25.00 75.00

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

Rs. P. 30.00 90.00

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

Rs. P. 40.00 120.00

(2) (3) (4)

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

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

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

Rs. P. 20.00 60.00

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

Rs. P. 30.00 90.00

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

Rs. P. 40.00 120.00

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

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

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

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

Rs. P. 20.00 60.00".

STATEMENT OF OBJECTS AND REASONS

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

The Bill seeks to achieve the above object.

A.M.H. NAZEEM,
Transport Minister.

MEMORANDUM REGARDING DELEGATED LEGISLATION

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

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

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

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

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

P. KRISHNAMURTHY,
Secretary.

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

GOVERNMENT OF PONDICHERRY
CHIEF SECRETARIAT (TRANSPORT)

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

NOTIFICATION

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

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

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

1. Vehicles permitted to carry in all,-

Quarterly Tax

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

II. Vehicles permitted to ply as stage carriage, —

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

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

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

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

(By order of the Lieutenant-Governor)

K. KALIYAPERUMAL,
Under Secretary to Government.

GOVERNMENT OF PONDICHERRY
CHIEF SECRETARIAT (TRANSPORT)

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

NOTIFICATION

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

ALTERATIONS

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

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

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

I. Vehicles permitted to carry in all,—

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

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

500.00

III. Vehicles permitted to ply as stage carriage—

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

95.00

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

220.00

Explanation—

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

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

(i) Ordinary Stage Carriage

300.00

(ii) Express Stage Carriage

310.00

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

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

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

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

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

(By order of the Lieutenant-Governor)

K. KALIYAPERUMAL,
Under Secretary to Government.