



புதுவை மாநில அரசிதழ்  
LA GAZETTE DE L'ÉTAT DE PONDICHÉRY  
THE GAZETTE OF PONDICHERRY  
PART - II

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(30 Vaisakha 1925)					

GOVERNMENT OF PONDICHERRY  
LAW DEPARTMENT

No. 94/Leg./2003-LD.

Pondicherry, the 20th May 2003.

The following Act of the Legislative Assembly, Pondicherry received the assent of the Lieutenant-Governor, Pondicherry, on the 19th May 2003 and is hereby published for general information :-

THE PONDICHERY MOTOR VEHICLES TAXATION  
(AMENDMENT) ACT, 2003  
(Act No. 6 of 2003)

(19-5-2003)

AN  
ACT

further to amend the Pondicherry Motor Vehicles  
Taxation Act, 1967

BE it enacted by the Legislative Assembly of Pondicherry in the Fifty-fourth Year of the Republic of India as follows :—

Short title  
and  
commence-  
ment.

1. (1) This Act may be called the Pondicherry Motor Vehicles Taxation (Amendment) Act, 2003.

(2) It shall come into force at once.

Amendment  
of section 3.

2. In the Pondicherry Motor Vehicles Taxation Act, 1967 (hereinafter referred to as the principal Act), in sub-section (1) of section 3, for the words "using any public road in Pondicherry", the words "used or kept for use in the Union Territory of Pondicherry" shall be substituted.

Act No. 5  
of 1967.

Insertion  
of new  
sections 6-B  
and 6-C.

3. In the principal Act, after section 6-A, the following sections shall be inserted, namely :—

**"6-B. Application for fitness certificate not to be entertained.—** Notwithstanding anything contained in section 6-A or in the Motor Vehicles Act, 1988, no application for the grant or renewal of fitness certificate in respect of a transport vehicle under the said Motor Vehicles Act, 1988 shall be entertained unless the tax due under this Act in respect of such vehicle has been paid :

Central  
Act 59 of  
1988.

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

**"6-C. Application for duplicate certificate of registration not to be entertained.**— Notwithstanding anything contained in section 6-A or in the Motor Vehicles Act, 1988, no application for the issue of a duplicate certificate of registration in respect of a motor vehicle (other than a transport vehicle) under the Motor Vehicles Act, 1988 shall be entertained unless the tax, as on the date of such application, due under this Act in respect of that vehicle has been paid and the proof for such payment of tax is produced :

Provided that in cases where an application for the issue of duplicate certificate of registration is made without the proof for having paid the tax due under this Act in respect of the vehicle for the whole period commencing from the date of registration of the vehicle and ending with the date of such application or for any part of the said period, such application may be considered by the registering authority subject to the provisions of section 9-A and on payment of the tax due under this Act in respect of the vehicle for the period for which the proof for payment of such tax has not been produced together with the penalty referred to in section 9."

4. In the principal Act, after section 7, the following section shall be inserted, namely :—

Insertion of new section 7-A.

**"7-A. Rounding off of tax, fee, penalty, fine, etc.**— 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."

Insertion of new section 9-A.

5. In the principal Act, after section 9, the following section shall be inserted, namely :-

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

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

Insertion of new sections 12-A and 12-B:

6. In the principal Act, after section 12, the following sections shall be inserted, namely :-

**"12-A. Permit to be ineffective if tax not paid.**— Notwithstanding anything contained in the Motor Vehicles Act, 1988, if the tax due in respect of a transport vehicle is not paid within the prescribed period, the validity of the permit shall become ineffective from the date of expiry of the said period until such time the tax is actually paid.

Central Act 59 of 1988.



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

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

(2) Notwithstanding anything contained in sub-section (1), where an offence punishable under this Act has been committed by a company, and it is proved that the offence has been committed with the consent or connivance of, or is attributable to any neglect on the part of any director, manager, secretary or other officer of the company, such director, manager, secretary or other officer shall also be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

*Explanation.*—For the purposes of this section,—

(a) "company" means any body corporate and includes a firm, society or other association of individuals; and

(b) "director" in relation to—

(i) "a firm" means a partner in the firm,

(ii) "a society or other association of individuals" means the person who is entrusted under the rules of the society or other association with the management of the affairs of the society or other association, as the case may be."

Insertion of new  
section 13-A.

7. In the principal Act, after section 13, the following section shall be inserted, namely:—

"13-A. **Remissions.**— The Government may, in such circumstances and subject to such conditions as may be prescribed, by notifications,—

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

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

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

(2) cancel or vary such notification."

JOHN CLAUDE POMPEI MARIADASSOU,  
Deputy Secretary to Government.

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