

The Pondicherry Motor Vehicles Taxation Rules, 1967

Title
extent and
commence-
ment

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.

Definitions

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.

Endorse-
ment in
certificate
of registra-
tion 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 obtain-
ing 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 after, 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.

(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

* Substituted vide Notification in G.O. Ms No. 38/80-dt.-21. 10. 80 of Home (Transport) Department.

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 in charge 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 re-

presented within the period so specified, it shall be deemed to have been presented in time for the purpose of this rule]

(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 alter 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.

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.

Repeal and saving.

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