

**TAX STRUCTURES**

**Puducherry Motor Vehicles Taxation Act, 1967**

(TRANSPORT VEHICLES – SCHEDULE-I)

EXISTING TAX STRUCTURE (AS ON 01.01.2012)					
1	<b>GOODS CARRIAGE:-</b>  Tax in respect of Goods Vehicles RLW upto	3000 kgs.	Rs.2000/- per annum		
		5500 Kgs.	Rs.800/- per Quarter		
		9000 Kgs.	Rs.1200/- per Quarter		
		12000 Kgs.	Rs.1700/- per Quarter		
		13000 Kgs.	Rs.2000/- per Quarter		
		15000 Kgs.	Rs.2200/- per Quarter		
		Above 15000 Kgs.		Rs.200/- for every 1000 \Kgs.	
		<b>CONTRACT CARRIAGE:-</b>		Quarterly Tax Rs.	Annual Tax Rs.
2	I. (a) Not more than 3 passenger including driver	-	200/-	1000/-	
3	(b) More than 3 persons but not more than 4 persons including the driver	-	260/-	1300/-	
4	(c) More than 4 persons but not more than 6 persons including the Driver	-	900/-	4500/-	
5	(d) More than 6 persons but not more than 10 persons including the driver	-	4500/-	-	
6	(e) More than 10 persons but not more than 13 persons including the driver	-	6500/-	-	
7	(f) More than 13 persons but not more than 27 persons including the driver, for every person other than the driver	325/- per Seat/Quarter			
8	(g) More than 27 persons other than the driver, for every person other than the driver	375/- per Seat/Quarter			
9	(h) Heavy Passenger Motor vehicle having seating capacity not exceeding 54 persons, including the driver, for every person other than the driver considered as “Deluxe Contract Carriage”	1200/- per Seat/Quarter			
10	(i) Heavy Passenger Motor vehicle having seating capacity exceeding 54 persons, including the driver, for every person other than the driver considered as “Ordinary Contract Carriage”	450/- per Seat/Quarter			
11	(j) Motor cycles covered under the “Rent a Motor Cycle Scheme”	-	-	2000/-	
12	II. Vehicles carrying more than 5 persons other than the driver attendant, classified as Tourist Vehicle permitted to ply under sub-section (9) of section 88 of the Motor Vehicles Act, 1988 for every person permitted to carry other than the driver and the attendant	1000/- per Seat/Quarter			
<b>STAGE CARRIAGE:-</b>					
13	Tax in respect of Stage Carriage – Urban Areas	Rs.150/- per Seat/Quarter			
14	Tax in respect of Stage Carriage – Intra-state	Rs.260/- per Seat/Quarter			
15	Tax in respect of Stage Carriage – Inter-state Ordinary	Rs.360/- per Seat/Quarter			
16	Tax in respect of Stage Carriage – Inter-state Express	Rs.370/- per Seat/Quarter			

**TAX STRUCTURES**

(NON - TRANSPORT VEHICLES - SCHEDULE-I)

<b>EXISTING TAX STRUCTURE (AS ON 01.01.2012)</b>			
		<b>Annual Tax</b>	<b>Life Time Tax</b>
17	Motor cycle upto 55 cc	Nil	Nil
18	Motor cycle from 56 cc to 75 cc	Rs.60/-	Rs.450/-
19	Motor cycle exceeding 75 cc to 170 cc	Rs.110/-	Rs.850/-
20	Motor cycle exceeding 170 cc and Tricycle	Rs.160/-	Rs.1200/-
21	Motor vehicles with or without trailer Fitted with equipments like Rig, Generators, Compressors, including Construction Equipments and Cranes irrespective of laden weight	Rs. 3000/-	--
22	Motor vehicles weighing not more than 700 Kgs (ULW)	Rs.550/-	Rs.4800/-
23	Motor vehicles weighing more than 700 Kgs but not more than 1500 Kgs.	Rs.710/-	Rs.6000/-
24	Motor vehicles weighing more than 1500 Kgs but not more than 2000 Kgs.	Rs.910/-	Rs.8000/-
25	Motor vehicles weighing more than 2000 Kgs but not more than 3000 Kgs.	Rs.910/-	Rs.8000/-
26	Motor vehicles weighing more than 3000 Kgs	Rs.960/-	Rs.8000/-
27	Motor Vehicles – Cost above Rs.15 lakhs to 20 Lakhs Cost above Rs. 20 Lakhs	Rs.7000/- Rs.14000/-	Rs.50000/- Rs.100000/-
28	Private Service Vehicle (Educational Institution)	Rs.100/- per seat	---
29	Private Service Vehicles (Edn.) used for implementation of Govt. Welfare Schemes	Rs.50/- per seat	---
30	Private Service Vehicle – other than Educational Institution Bus	Rs.150/- per Seat	----
31	Tractor – upto 2500 Kgs – ULW	Rs.120/- per Quarter	
32	Tractor – above 2500 kgs – ULW	Rs.150/- per Quarter	

**TAX STRUCTURES**

**Puducherry Motor Vehicles Taxation Act, 1967**

(TRANSPORT VEHICLES – SCHEDULE-II)

Sl. No	EXISTING TAX STRUCTURE (AS ON 01.01.2012)		
	<b><u>GOODS CARRIAGES:-</u></b>	For a period not exceeding 7 days Rs. P.	For a period exceeding 7 days but not exceeding 30 days Rs. P.
1	Temporary Licence Fee : Goods Carriages not exceeding 3000 Kgs in weight laden	45 00	130 00
2	<b><u>CONTRACT CARRIAGES:-</u></b> To carry more than three persons but not more than five persons other than the driver	25 00	75 00
3	Vehicles permitted to ply solely as contract carriage (not being stage carriage plying as stage carriage) and to carry more than five person other than the driver, for every person (other than the driver) which the vehicle is permitted to carry	45 00	135 00
4	Heavy Passenger Motor Vehicles having seating capacity not exceeding 54 persons, including the driver, for every person (other than the driver) considered as "Deluxe Contract Carriage"	150 00	450 00
5	Heavy Passenger Motor Vehicles having seating capacity exceeding 54 persons, including the driver, for every person (other than the driver) considered as "Deluxe Contract Carriage"	80 00	240 00
6	Vehicles carrying more than five 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 the attendant.	140 00	400 00