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**La Gazette de L'État de Pondouchéry**  
**The Gazette of Puducherry**

**PART - II**

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**GOVERNMENT OF PUDUCHERRY**  
**TRANSPORT SECRETARIAT**

(G.O. Ms. No. 24/TD/2010, dated 1st November 2010)

**NOTIFICATION**

In exercise of the powers conferred by sub-section (1) of section 20 of the Puducherry Motor Vehicles Taxation Act, 1967 (Act No. 5 of 1967), the Lieutenant-Governor, Puducherry hereby makes with effect from the quarter commencing from 1st October 2010, the following alterations to the Schedule-I of the Act, namely:—

**ALTERATIONS**

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



(i) For item 1 and the entries relating thereto, the following shall be substituted, namely:—

	Quarterly tax ₹	Annual tax ₹
1. Goods carriages.—		
(a) Goods carriages not exceeding 3,000 kgs. in weight laden.	—	2,000
(b) Goods carriages exceeding 3,000 kgs. but not exceeding 5,500 kgs. in weight laden.	800	—
(c) Goods carriages exceeding 5,500 kgs. but not exceeding 9,000 kgs. in weight laden.	1,200	—
(d) Goods carriages exceeding 9,000 kgs. but not exceeding 12,000 kgs. in weight laden.	1,700	—
(e) Goods carriages exceeding 12,000 kgs. but not exceeding 13,000 kgs. in weight laden.	2,000	—
(f) Goods carriages exceeding 13,000 kgs. but not exceeding 15,000 kgs. in weight laden.	2,200	—
(g) Goods carriages exceeding 15,000 kgs. in weight laden and above.	₹ 2,200 per quarter plus ₹ 200 for every 1,000 kgs. of weight or part thereof in excess of 15,000 kgs.	

(ii) 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.—

	Quarterly tax ₹	Annual tax ₹	Five- year tax ₹
1. Vehicles permitted to carry in all—			
(a) Not more than three persons including the driver.	—	200	1,000



	₹	₹	₹
(b) More than three persons but not more than four persons including the driver.	-	260	1,300
(c) More than four persons but not more than six persons including the driver.	-	900	4,500
(d) More than six persons but not more than ten persons including the driver.	-	4,500	-
(e) More than ten persons but not more than thirteen persons including the driver.	-	6,500	-
(f) More than thirteen persons but not more than twenty-seven persons including the driver, for every person other than the driver.	325	-	-
(g) More than twenty-seven persons including the driver, for every person other than the driver.	375	-	-
(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'.	900	-	-
(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	-	-
(j) Motor cycles covered under the 'Rent a Motor-cycle Scheme'.	-	-	2,000
II. Vehicles carrying more than five persons other than the driver and attendant, classified	1,000	-	-



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.

Quarterly  
tax  
₹

III. Vehicles permitted to ply as stage carriage.—

(a) Vehicles permitted 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 (other than the driver and conductor) which the vehicle is permitted to carry. 150

(b) Vehicles permitted to carry more than twelve persons (other than the driver and the conductor) and plying exclusively within the limits of this Territory, for every seated person (other than the driver and the conductor) which the vehicle is permitted to carry. 260

**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 distance covered in the enclaves in the aggregate on a particular route do not exceed 16 kms.

(c) Vehicles permitted to carry more than twelve persons (excluding the driver and the conductor) and plying on routes partly lying in this Territory and partly in other States, for every seated person (other than the driver and the conductor)–

(i) Ordinary Stage Carriage	360
(ii) Express Stage Carriage	370

**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 spare bus shall be three fourths of the maximum rates payable per person for any one of the regular stage carriages of the permit holder.

(iii) For item 5 and the entries relating thereto, the following shall be substituted, namely :—

"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 ₹	Life time tax ₹
(a) Motor cycle 56 cc to 75 cc	60	450
(b) Motor cycle exceeding 75 cc to 170 cc.	110	850
(c) Motor cycle exceeding 170 cc and tricycle."	160	1,200

(iv) For item 7 and the entries relating thereto, the following shall be substituted, namely :—

"7. Motor vehicles other than those liable to tax under the foregoing provisions of the items 1 to 6 of this Schedule.—

	Per annum ₹
Motor vehicles with or without trailer fitted with equipments like rig, generators, compressors, including construction equipments and cranes irrespective of laden weight".	3,000

(v) 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.—

	Annual tax ₹	Life time tax ₹
(a) Weighing not more than 700 kgs. unladen.	550	4,800
(b) Weighing more than 700 kgs. but not more than 1,500 kgs. unladen.	710	6,000



	₹	₹
(c) Weighing more than 1,500 kgs. but not more than 2,000 kgs. unladen.	910	8,000
(d) Weighing more than 2,000 kgs. but not more than 3,000 kgs. unladen.	940	8,000
(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.	960	8,000
(f) Motor vehicles costing above ₹ 20 lakhs irrespective of laden weight.	7,000	50,000

(vi) For item 9 and the entries relating thereto, the following shall be substituted, namely :—

"9. Motor vehicles other than those liable to tax under the foregoing provisions of the items 1 to 8 of this Schedule weighing more than 3,000 kgs. unladen and covered by private service vehicle permit and those in respect of which private service vehicle permit is required under the Motor Vehicles Act, 1988.

	Annual tax ₹
(a) Private service vehicle, for the use of educational institutions, for every person other than the driver and the attendant : Provided that a rebate of 50% on the annual tax shall be allowed to the private service vehicles used for students to implement Government welfare schemes.	100
(b) Private service vehicle, for use of those other than the educational institutions, for every person other than the driver and the attendant."	150

(By order of the Lieutenant-Governor).

T. KARIKALAN,  
Transport Commissioner-cum-  
Additional Secretary to Government.



3. In the Principal Act, the following Schedule I-A shall be included, namely:—

**SCHEDULE I-A**

[See section 3 (2) second provision]

**SCHEDULE OF ONE TIME TAX**

Sl. No.	Age of vehicle	Class of vehicle						
		Motor cycles exceeding 56 cc but not exceeding 75 cc.	Motor cycle exceeding 75 cc but not exceeding 170 cc.	Motor cycle exceeding 170 cc and tricycle.	Motor vehicle 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 1500 kgs. unladen.	Motor Vehicles the cost of which exceeds ₹ 20 lakhs irrespective of unladen weight
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	At the time of registration of new vehicle If the vehicle is already registered and its age from the month of registration is—	₹ 450	₹ 850	₹ 1,200	₹ 4,800	₹ 6,000	₹ 8,000	₹ 50,000
2	(i) Not more than 1 year	410	750	1,100	4,400	5,280	7,040	46,000
3	(ii) More than 1 year but not more than 2 years.	370	650	1,000	4,000	4,800	6,400	42,000



(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		₹	₹	₹	₹	₹	₹	₹
4	(iii) More than 2 years but not more than 3 years.	330	550	900	3,600	4,320	5,760	38,000
5	(iv) More than 3 years but not more than 4 years.	290	470	800	3,200	3,840	5,120	34,000
6	(v) More than 4 years but not more than 5 years.	250	400	700	2,800	3,360	4,480	30,000
7	(vi) More than 5 years but not more than 6 years.	210	330	600	2,400	2,880	3,840	26,000
8	(vii) More than 6 years but not more than 7 years.	170	260	500	2,000	2,400	3,200	22,000
9	(viii) More than 7 years but not more than 8 years.	140	190	400	1,600	1,920	2,560	18,000
10	(ix) More than 8 years but not more than 9 years.	110	130	300	1,200	1,340	1,920	13,000
11	(x) More than 9 years but not more than 10 years.	80	90	200	800	960	1,280	8,000
12	(xi) More than 10 years	40	50	100	400	480	640	5,000



3. In the Principal Act, the following Schedule I-B shall be included, namely:—

**SCHEDULE I-B**

[See section 3 (2) second provision]

**SCHEDULE OF REFUND OF ONE TIME TAX**

Where a Life Time Tax for any motor vehicles has been paid on or after 1-4-2010  
the refund shall be made at the following rates

Sl. No.	Age of vehicle	Class of vehicle						
		Motor cycles exceeding 56 cc but not exceeding 75 cc.	Motor cycle exceeding 75 cc but not exceeding 170 cc.	Motor cycle exceeding 170 cc and tricycle.	Motor vehicle 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.	Motor vehicles the cost of which exceeds ₹ 20 lakhs irrespective of unladen weight
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>After registration removal of class or cancellation of registration of vehicles taken place</b>								
1	Within a year	₹ 360	₹ 600	₹ 980	₹ 4,000	₹ 4,800	₹ 6,400	₹ 46,000
2	After one year but within two years	₹ 320	₹ 530	₹ 880	₹ 3,600	₹ 4,320	₹ 5,760	₹ 42,000



(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		₹	₹	₹	₹	₹	₹	₹
3	After two years but within three years	280	460	780	3,200	3,840	5,120	38,000
4	After three years but within four years	240	390	680	2,800	3,360	4,480	34,000
5	After four years but within five years	200	320	580	2,400	2,880	3,840	30,000
6	After five years but within six years	160	250	480	2,000	2,400	3,200	25,000
7	After six years but within seven years	130	180	380	1,600	1,920	2,560	20,000
8	After seven years but within eight years	100	120	280	1,200	1,340	1,920	15,000
9	After eight years but within nine years	70	80	180	800	966	1,280	10,000
10	After nine years but within ten years	35	40	80	400	480	640	5,000



GOVERNMENT OF PUDUCHERRY  
TRANSPORT SECRETARIAT

(G.O. Ms. No. 25/TD/2010, dated 1st November 2010)

NOTIFICATION

In exercise of the powers conferred by section 3 of the Puducherry Motor Vehicles Taxation Act, 1967 (Act No. 5 of 1967), the Lieutenant-Governor, Puducherry hereby directs that with effect from the quarter commencing from the 1st October 2010, tax shall be levied on the following categories of the vehicles using any public road in Puducherry at the rates specified against each such category, namely :—

	Quarterly tax ₹	Annual tax ₹
1. Goods carriages.—		
(a) Goods carriages not exceeding 3,000 kgs. in weight laden.	—	2,000
(b) Goods carriages exceeding 3,000 kgs. but not exceeding 5,500 kgs. in weight laden.	800	—
(c) Goods carriages exceeding 5,500 kgs. but not exceeding 9,000 kgs. in weight laden.	1,200	—
(d) Goods carriages exceeding 9,000 kgs. but not exceeding 12,000 kgs. in weight laden.	1,700	—
(e) Goods carriages exceeding 12,000 kgs. but not exceeding 13,000 kgs. in weight laden.	2,000	—
(f) Goods carriages exceeding 13,000 kgs. but not exceeding 15,000 kgs. in weight laden.	2,200	—
(g) Goods carriages exceeding 15,000 kgs. in weight laden and above.	₹ 2,200 per quarter plus ₹ 200 for every 1,000 kgs. of weight or part thereof in excess of 15,000 kgs.	—



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.—

	Quarterly tax	Annual tax	Five year tax
	₹	₹	₹
I. Vehicles permitted to carry in all.—			
(a) Not more than three persons including the driver.	—	200	1,000
(b) More than three persons but not more than four persons including the driver.	—	260	1,300
(c) More than four persons but not more than six persons including the driver.	—	900	4,500
(d) More than six persons but not more than ten persons including the driver.	—	4,500	—
(e) More than ten persons but not more than thirteen persons including the driver.	—	6,500	—
(f) More than thirteen persons but not more than twenty-seven persons including the driver, for every person other than the driver.	325	—	—
(g) More than twenty-seven persons including the driver, for every person other than the driver.	375	—	—
(h) Heavy passenger motor vehicle having seating capacity not exceeding 54 persons, including the	900	—	—



	₹	₹	₹
driver, for every person other than the driver considered as "Deluxe contract carriage".			
(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	-	-
(j) Motor cycles covered under the "Rent a motor cycle scheme".	-	-	2,000
II. Vehicles carrying more than five persons other than the driver and 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.	1,000	-	-

Quarterly  
tax

₹

### III. Vehicles permitted to ply as stage carriage.—

- (a) Vehicles permitted 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. 150



- (b) Vehicles permitted to carry more than twelve persons (other than the driver and the conductor) and plying exclusively within the limits of this Territory, for every person permitted to carry, other than the driver and conductor. 260

**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 distance covered in the enclaves in the aggregate on a particular route do not exceed 16 kms.

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

- (i) Ordinary Stage Carriage 360  
(ii) Express Stage Carriage 370

**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 spare 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 cycles (including motor scooters and cycles with attachment for propelling the same by mechanical powers) not exceeding 408 kgs. in weight unladen.—



	Annual tax ₹	Life time tax ₹
(a) Motor cycle 56 cc to 75 cc	60	450
(b) Motor cycle exceeding 75 cc to 170 cc.	110	850
(c) Motor cycle exceeding 170 cc and tricycle.	160	1,200
4. Motor vehicles with or without trailer fitted with equipments like rig, generators, compressors, including construction equipment vehicle and cranes irrespective of laden weight.		Annual tax ₹ 3,000

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

	Annual tax ₹	Life time tax ₹
(a) Weighing not more than 700 kgs. unladen.	550	4,800
(b) Weighing more than 700 kgs. but not more than 1,500 kgs. unladen.	710	6,000
(c) Weighing more than 1,500 kgs. but not more than 2,000 kgs. unladen.	910	8,000
(d) Weighing more than 2,000 kgs. but not more than 3,000 kgs. unladen.	940	8,000
(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.	960	8,000
(f) Motor vehicles costing above ₹ 20 lakhs irrespective of laden weight.	7,000	50,000



6. Motor vehicles other than those liable to tax under the foregoing provisions of the items 1 to 8 of Schedule - I, weighing more than 3,000 kgs. unladen and covered by private service vehicle permit and those in respect of which private service vehicle permit is required under the Motor Vehicles Act, 1988.

Annual  
tax  
₹

- (a) Private service vehicle, for the use of educational institutions, for every person other than the driver and the attendant. 100

Provided that a rebate of 50% on the annual tax shall be allowed to the private service vehicles used for students to implement Government welfare schemes.

- (b) Private service vehicle, for use of those other than educational institutions, for every person other than the driver and the attendant. 150

(By order of the Lieutenant-Governor)

T. KARIKALAN,  
Transport Commissioner-cum-  
Additional Secretary to Government.

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