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GOVERNMENT OF PUDUCHERRY
LEGISLATIVE ASSEMBLY

No. 104/LAS/Budget Session-June/2018/Bill.

Puducherry, the 6th June 2018.

Under rule 140 of Rules of Procedure and Conduct of Business of the Puducherry Legislative Assembly, the following Bill, viz.,

The Puducherry Motor Vehicles Taxation (Amendment) Bill, 2018
(Bill No. 4 of 2018).

which was introduced and passed in the Legislative Assembly on 5th June, 2018 is published for general information.

**THE PUDUCHERRY MOTOR VEHICLES TAXATION
(AMENDMENT) BILL, 2018
(Bill No. 4 of 2018)**

A

BILL

**further to amend the Puducherry Motor Vehicles
Taxation Act, 1967.**

Be it enacted by the Legislative Assembly of
Puducherry in the Sixty Ninth year of the Republic
of India as follows :—

Short title and
commencement.

(1) This Act may be called the Puducherry
Motor Vehicles Taxation (Amendment)
Act, 2018.

(2) It shall come into force on and from
the date of its publication in the Official
Gazette.

Amendment of
section 14.

2. In the Puducherry Motor Vehicles Taxation Act, 1967 for the existing section 14, the following shall be substituted, namely.—

Act
No. 5
of 1967.

“14. Nothing in this Act shall apply to Tractor with Trailer or Tipping Trailer which is exclusively used for transporting agricultural produce of registered farmers of the Union territory of Puducherry.

Explanation-I:- For the purpose of this section, the expression “transportation of agricultural produce” includes transportation of the agricultural produce for personal use, to and from the farm, the threshing field, the mill or the storage house and to the market for selling.

Explanation-II:- A motor vehicle used for transporting agricultural produce of persons other than the owner-cultivator shall not for the purpose of this section, be deemed to be used solely for the purpose of agriculture.”

STATEMENT OF OBJECTS AND REASONS

Presently, the tractors and trailers used exclusively for agricultural purposes are exempted for payment of motor vehicles tax. But, the motor vehicles of farmers used for transporting agricultural produce are subjected to motor vehicle tax every year adding to the burden of the farmer. Therefore, it is decided to exempt the Tractor with Trailer or Tipping Trailer of registered farmers of this Union territory of Puducherry which is exclusively used for transporting agricultural produce from the payment of tax under the Puducherry Motor Vehicles Taxation Act, 1967 (Act 5 of 1967), by amending section 14 of this said Act.

2. For the above purpose, it is decided to introduce a Bill titled as "The Puducherry Motor Vehicles Taxation (Amendment) Bill, 2018".

3. The bill seeks to achieve the above object.

M.O.H.F. SHAHJAHAN,
Transport Minister.

FINANCIAL MEMORANDUM

The proposed amendment in section 14 of the Puducherry Motor Vehicles Taxation Act, 1967 providing for exemption from payment of tax for the Tractor with Trailer or Tipping Trailer of registered farmers of this Union territory of Puducherry used exclusively for agricultural purposes in the Union territory of Puducherry is not expected to result in appreciable quantum of revenue loss to the Government. Further, the provisions of the Bill do not involve any other expenditure.