GOVERNMENT OF PUDUCHERRY
TRANSPORT SECRETARIAT

(G.O. Ms. No. 8/TD/2018, Puducherry, dated 5th December 2018)

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) and in partial modification of the (1) G.O. Ms. No. 24/TD/2010, dated 1-11-2010, (2) G.O. Ms. No. 25/TD/2010, dated 1-11-2010, (3) G.O. Ms. No. 1/TD/2012, dated 4-1-2012 and G.O. Ms. No. 2/TD/2012, dated 4-1-2012 of Transport Secretariat, Puducherry, the Lieutenant-Governor, Puducherry, hereby pleased to make the alteration to the Schedule-I of the said Act with immediate effect from the date of publication in the Official Gazette, namely:

[947]
ALTERATIONS

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

(i) for clause (a) in sub-item (i) of item (i) and the entries relating thereto, the following shall be substituted, namely:

<table>
<thead>
<tr>
<th>Quarterly</th>
<th>Annual</th>
<th>Life time</th>
</tr>
</thead>
<tbody>
<tr>
<td>tax</td>
<td>tax</td>
<td>tax</td>
</tr>
<tr>
<td>₹</td>
<td>₹</td>
<td>₹</td>
</tr>
</tbody>
</table>

“(a) Goods carriages not exceeding 3000 kgs. in weight laden. 6% (of cost of the vehicle)”

Note: The cost of the vehicle shall be the sale price of vehicle before GST.

(ii) For clause (j) in sub-item (i) of item 2 and the entries relating thereto, the following shall be substituted, namely:

<table>
<thead>
<tr>
<th>Quarterly</th>
<th>Annual</th>
<th>Five</th>
</tr>
</thead>
<tbody>
<tr>
<td>tax</td>
<td>tax</td>
<td>year</td>
</tr>
<tr>
<td>₹</td>
<td>₹</td>
<td>₹</td>
</tr>
</tbody>
</table>

“(j) Motorcycles covered under the ‘Rent a Motorcycle Scheme’ 5,000”

(iii) After the clause (j) in sub-item 1 of item 2, the following shall be inserted, namely:

<table>
<thead>
<tr>
<th>Quarterly</th>
<th>Annual</th>
<th>Five</th>
</tr>
</thead>
<tbody>
<tr>
<td>tax</td>
<td>tax</td>
<td>year</td>
</tr>
<tr>
<td>₹</td>
<td>₹</td>
<td>₹</td>
</tr>
</tbody>
</table>

“(k) Motor vehicles plying for hire and used for the transport of passengers with sleeper facility and in respect of which permits have been issued under the Motor Vehicles Act, 1988 and permitted to carry more than 12 persons (excluding the Driver) for every person, other than the Driver, which the vehicle is permitted to carry.
(iv) For sub-item (II) of item 2 and the entries relating thereto, the following shall be substituted, namely:

<table>
<thead>
<tr>
<th>Item</th>
<th>Description</th>
<th>Tax Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>II</td>
<td>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, (Central Act 59 of 1988) sleeper/for every person permitted to carry other than the Driver and the Attendant.</td>
<td>quarterly tax</td>
</tr>
<tr>
<td></td>
<td></td>
<td>₹ 1,200</td>
</tr>
</tbody>
</table>

(v) 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:

<table>
<thead>
<tr>
<th>Item</th>
<th>Description</th>
<th>Tax Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Life Time tax</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Motor vehicles with or without trailer fitted with equipments like rig, generators and compressors, construction equipments, cranes and caravans irrespective of laden weight.</td>
<td>6% (of cost of the vehicle)</td>
</tr>
</tbody>
</table>

Note: The cost of the vehicle shall be the sale price of vehicle before GST."

(vi) 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 Schedule-I:

<table>
<thead>
<tr>
<th>Item</th>
<th>Description</th>
<th>Tax Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Life Time tax</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Motor vehicles costing up to ₹ 10 lakhs irrespective of unladen weight.</td>
<td>4% (of cost of the vehicle)</td>
</tr>
<tr>
<td></td>
<td>Motor vehicles costing above ₹ 10 lakhs irrespective of unladen weight.</td>
<td>7% (of cost of the vehicle)</td>
</tr>
</tbody>
</table>

Note: The cost of the vehicle shall be the sale price of vehicle before GST."
(vii) In the Principal Act, the following Schedule I-C shall be added, namely:

**SCHEDULE I-C**

[See section 3 (2) second proviso]

**Schedule of One Time Tax (Life Tax)**

## Part-II: Old Motor Vehicles

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>If, the vehicles is already registered and its age from the month of registration is</th>
<th>For 4% of life tax</th>
<th>For 6% of life tax</th>
<th>For 7% of life tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
<td>(4)</td>
<td>(5)</td>
</tr>
<tr>
<td>1</td>
<td>Not more than one year</td>
<td>%</td>
<td>%</td>
<td>%</td>
</tr>
<tr>
<td>2</td>
<td>More than one year but not more than 2 years</td>
<td>3.3</td>
<td>5.5</td>
<td>6.6</td>
</tr>
<tr>
<td>3</td>
<td>More than 2 years but not more than 3 years</td>
<td>3.0</td>
<td>5.0</td>
<td>6.0</td>
</tr>
<tr>
<td>4</td>
<td>More than 3 years but not more than 4 years</td>
<td>2.7</td>
<td>4.5</td>
<td>5.4</td>
</tr>
<tr>
<td>5</td>
<td>More than 4 years but not more than 5 years</td>
<td>2.4</td>
<td>4.0</td>
<td>4.8</td>
</tr>
<tr>
<td>6</td>
<td>More than 5 years but not more than 6 years</td>
<td>2.4</td>
<td>4.0</td>
<td>4.8</td>
</tr>
<tr>
<td>7</td>
<td>More than 6 years but not more than 7 years</td>
<td>1.8</td>
<td>3.0</td>
<td>3.6</td>
</tr>
<tr>
<td>8</td>
<td>More than 7 years but not more than 8 years</td>
<td>1.5</td>
<td>2.5</td>
<td>3.0</td>
</tr>
<tr>
<td>9</td>
<td>More than 8 years but not more than 9 years</td>
<td>1.2</td>
<td>2.0</td>
<td>2.4</td>
</tr>
<tr>
<td>10</td>
<td>More than 9 years but not more than 10 years</td>
<td>0.9</td>
<td>1.5</td>
<td>1.8</td>
</tr>
<tr>
<td>11</td>
<td>More than 10 years</td>
<td>0.6</td>
<td>1.0</td>
<td>1.2</td>
</tr>
</tbody>
</table>
(viii) In the Principal Act, the following Schedule I-D shall be added, namely:

**SCHEDULE I-D**

[See section 3 (2) second proviso]

Schedule of Refund of One Time Tax (Life Tax)

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>The age of the registered vehicle from the month of registration is</th>
<th>For 4% of life tax</th>
<th>For 6% of life tax</th>
<th>For 7% of life tax</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>(3)</td>
<td>(4)</td>
<td>(5)</td>
</tr>
<tr>
<td>1</td>
<td>Not more than one year</td>
<td>%</td>
<td>%</td>
<td>%</td>
</tr>
<tr>
<td>2</td>
<td>More than one year but not more than 2 years</td>
<td>3.0</td>
<td>5.0</td>
<td>6.0</td>
</tr>
<tr>
<td>3</td>
<td>More than 2 years but not more than 3 years</td>
<td>2.7</td>
<td>4.5</td>
<td>5.4</td>
</tr>
<tr>
<td>4</td>
<td>More than 3 years but not more than 4 years</td>
<td>2.4</td>
<td>4.0</td>
<td>4.8</td>
</tr>
<tr>
<td>5</td>
<td>More than 4 years but not more than 5 years</td>
<td>2.1</td>
<td>3.5</td>
<td>4.2</td>
</tr>
<tr>
<td>6</td>
<td>More than 5 years but not more than 6 years</td>
<td>1.8</td>
<td>3.0</td>
<td>3.6</td>
</tr>
<tr>
<td>7</td>
<td>More than 6 years but not more than 7 years</td>
<td>1.5</td>
<td>2.5</td>
<td>3.0</td>
</tr>
<tr>
<td>8</td>
<td>More than 7 years but not more than 8 years</td>
<td>1.2</td>
<td>2.0</td>
<td>2.4</td>
</tr>
<tr>
<td>9</td>
<td>More than 8 years but not more than 9 years</td>
<td>0.9</td>
<td>1.5</td>
<td>1.8</td>
</tr>
<tr>
<td>10</td>
<td>More than 9 years but not more than 10 years</td>
<td>0.6</td>
<td>1.0</td>
<td>1.2</td>
</tr>
</tbody>
</table>
(ix) 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 Schedule-I and those in respect of which Private Service vehicle/Educational Institution vehicle permit is required under the Motor Vehicles Act, 1988.—

| Annual |  
| tax  |  
| ₹     |  

(a) Educational Institution/Educational Trust/ Educational Society vehicles, exclusively operated for transporting students and staff of the Educational Institution concerned, for every person other than the Driver and the Attendant.

(b) Private Service vehicles used for transporting students on concession rate to implement Government Welfare Schemes, for every person other than the Driver and the Attendant.

(c) Private Service vehicles other than Educational Institution vehicles for every person other than the Driver.

(By order of the Lieutenant-Governor)

G. SATCHIDANANDAM,
Under Secretary to Government (Transport).
NOTIFICATION

In exercise of the powers conferred by section 3 of the Puducherry Motor Vehicles Taxation Act, 1967 (Act No. 5 of 1967) and in partial modification of the (1) G.O. Ms. No. 24/TD/2010, dated 1-11-2010, (2) G.O. Ms. No. 25/TD/2010, dated 1-11-2010, (3) G.O. Ms. No. 1/TD/2012, dated 4-1-2012 and (4) G.O. Ms. No. 2/TD/2012, dated 4-1-2012 of Transport Secretariat, Puducherry, the Lieutenant-Governor, Puducherry, hereby directs that with immediate effect from the date of publication in the Official Gazette, tax shall be levied on the following categories of the vehicles using any public road in the Union territory of Puducherry at the rates specified against each such category and for the said purpose, the Schedule-I of the Puducherry Motor Vehicles Taxation Act, 1967 shall be amended as follows, namely:

AMENDMENT

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

(i) For clause (a) in sub-item (1) of item 1 and the entries relating thereto, the following shall be substituted, namely :

<table>
<thead>
<tr>
<th>Quarterly tax</th>
<th>Annual tax</th>
<th>Life time tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>₹</td>
<td>₹</td>
<td>₹</td>
</tr>
</tbody>
</table>

"1. Goods carriages—

(a) Goods carriages not exceeding 3000 kgs. in weight laden. – – 6% (of cost of the vehicle)"

(ii) For clause (j) in sub-item (1) of item 2, the following shall be substituted, namely :

<table>
<thead>
<tr>
<th>Quarterly tax</th>
<th>Annual tax</th>
<th>Five year tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>₹</td>
<td>₹</td>
<td>₹</td>
</tr>
</tbody>
</table>

“(j) Motorcycles covered under the ‘Rent a Motorcycle Scheme’.

5,000”
(iii) After the clause (j) in sub-item 1 of item 2, the following shall be inserted, namely:

Quarterly tax

₹

"(k) Motor vehicles plying for hire and used for the transport of passengers with sleeper facility and in respect of which permits have been issued under the Motor Vehicles Act, 1988 and permitted to carry more than 12 persons (excluding the Driver) for every person, other than the Driver, which the vehicle is permitted to carry.

(iv) In sub-item II of item 2, the following shall be substituted, namely:

Quarterly tax

₹

"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.

(v) For item 4 and the entries relating thereto, the following shall be substituted, namely:

Life time tax

"4. Motor vehicles with or without trailer fitted 6% (of with equipments like rig, generators, and cost of compressors construction equipments, the cranes and caravans irrespective of laden vehicle) weight.

Note: The cost of the vehicle shall be the sale price of vehicle before GST."
(vi) For item 5, and the entries relating thereto, the following shall be substituted, namely:—

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

<table>
<thead>
<tr>
<th>Life time tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>(a) Motor vehicles costing up to ₹ 10 lakhs irrespective of unladen weight.</td>
</tr>
<tr>
<td>(b) Motor vehicles costing above ₹ 10 lakhs irrespective of unladen weight.</td>
</tr>
</tbody>
</table>

*Note:* The cost of the vehicle shall be the sale price of vehicle before GST.

(vii) For item 6 and the entries relating thereto, the following shall be substituted, namely:—

“6. Motor vehicles other than those liable to tax under the foregoing provisions of the items 1 to 8 of Schedule-I and those in respect of which Private Service Vehicle/Educational Institution vehicle permit is required under the Motor Vehicles Act, 1988.

<table>
<thead>
<tr>
<th>Annual tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>(a) Educational Institution/Educational Trust/Educational Society vehicles, exclusively operated for transporting students and staff of the Educational Institution concerned, for every person other than the Driver and the Attendant.</td>
</tr>
<tr>
<td>(b) Private service vehicles used for transporting students on concession rate to implement Government Welfare Schemes, for every person other than the Driver and the Attendant.</td>
</tr>
</tbody>
</table>
(c) Private service vehicles other than Educational Institution vehicles for every person other than the driver.

(By order of the Lieutenant-Governor)

G. SATCHIDANANDAM,
Under Secretary to Government (Transport).

GOVERNMENT OF PUDUCHERRY
TRANSPORT SECRETARIAT

(G.O. Ms. No. 10/TD/2018, Puducherry, dated 5th December 2018)

NOTIFICATION

In exercise of the powers conferred by clause (c) of sub-section (1) of section 4 of the Puducherry Motor Vehicles Taxation Act, 1967 (Act No. 5 of 1967) and in supersession of the notification issued in G.O. Ms. No. 30/2004 (Tr.), dated 30th July, 2004 and published in Extraordinary Gazette No. 56, dated 3rd August, 2004 and in partial modification of the (1) G.O. Ms. No. 19/TD/2010, dated 6-9-2010 and (2) G.O. Ms. No. 20/TD/2010, dated 6-9-2010 of the Transport Secretariat, Puducherry, the Lieutenant-Governor, Puducherry, hereby makes the following alterations to the Schedule-II of the said Act with effect from the date of publication of this notification in the Official Gazette, namely:

ALTERATIONS

In the Puducherry Motor Vehicles Taxation Act, 1967 (Act No. 5 of 1967) in Schedule-II, for clause (a) of item (3) and the entries relating thereto, the following shall be substituted, namely:

<table>
<thead>
<tr>
<th>Item</th>
<th>Old Entry</th>
<th>New Entry</th>
</tr>
</thead>
<tbody>
<tr>
<td>(i)</td>
<td>Goods carriages.-</td>
<td>Goods carriages not exceeding 3000 kgs. in weight laden.</td>
</tr>
<tr>
<td></td>
<td>7 days 30 days</td>
<td>50.00 150.00</td>
</tr>
</tbody>
</table>

(50.00 150.00)
(ii) For clause (b) and (d) in item 5 and the entries relating thereto, the following shall be substituted, namely:

<table>
<thead>
<tr>
<th></th>
<th>3 days</th>
<th>7 days</th>
<th>30 days</th>
</tr>
</thead>
<tbody>
<tr>
<td>₹</td>
<td>₹</td>
<td>₹</td>
<td></td>
</tr>
</tbody>
</table>

(a) To carry more than three persons but not more than five persons other than the Driver.

(b) Vehicles permitted to ply solely as contract carriage (not being stage carriage plying as contract carriage) and to carry more than five persons but not more than fifteen persons (other than the Driver) for every person (other than the Driver) which the vehicle is permitted to carry—

(i) Non A/c vehicles 50.00 75.00 200.00
(ii) A/c vehicles 75.00 110.00 300.00

(iii) For clause (e) and (f) in item 5 and the entries relating thereto, the following shall be substituted, namely:

<table>
<thead>
<tr>
<th></th>
<th>3 days</th>
<th>7 days</th>
<th>30 days</th>
</tr>
</thead>
<tbody>
<tr>
<td>₹</td>
<td>₹</td>
<td>₹</td>
<td></td>
</tr>
</tbody>
</table>

(e) Vehicles permitted to ply solely as contract carriage (not being stage carriage plying as contract carriage) and to carry more than fifteen persons other than the Driver, for every person (other than the Driver) which the vehicle is permitted to carry—

(i) Non A/c vehicles 150.00 225.00 750.00
(ii) A/c vehicles 225.00 350.00 1,100.00
(iv) For item 5A and the entries relating thereto, the following shall be substituted, namely:

"3 days 7 days 30 days

5A. 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—

(i) Non A/c vehicles 150.00 225.00 750.00
(ii) A/c vehicles 225.00 350.00 1,100.00"

(v) After item 6 and the entries relating thereto, the following shall be inserted, namely:

"7. Motor vehicles other than those liable to tax under the foregoing provisions of the items 1 to 6 of Schedule-II and covered by Private Service vehicle/Educational Institution vehicle permit required under the Motor Vehicles Act, 1988.—

"7 days 30 days

(i) Private Service vehicle of other States, for every person other than the Driver.

35.00 100.00

(ii) Educational Institution vehicles of other States, for every person other than the Driver and the Attendant.

25.00 75.00"

(By order of the Lieutenant-Governor)

G. SATCHIDANANDAM,
Under Secretary to Government (Transport).
(ii) Vehicles permitted to ply solely as Contract Carriage (not being Stage Carriage plying as Contract Carriage) and to carry more than five persons but, not more than fifteen persons (other than the Driver) for every person (other than the Driver) which the vehicle is permitted to carry—

(i) Non-A/c vehicles

(ii) A/c vehicles

(iii) Vehicles permitted to ply solely as Contract Carriage (not being Stage Carriage plying as Contract Carriage) and to carry more than fifteen persons other than the Driver, for every person (other than the Driver) which the vehicle is permitted to carry—

(i) Ordinary Non A/c vehicles

(ii) A/c vehicles

3. 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—

(i) Ordinary Non-A/c vehicles

(ii) A/c vehicles
NOTIFICATION

In exercise of the powers conferred by clause (c) of sub-section (1) of section 4 of the Puducherry Motor Vehicles Taxation Act, 1967 (Act No. 5 of 1967) and in supersession of the notification issued in G.O. Ms. No. 30/2004 (Tr.), dated 30th July, 2004 and published in Extraordinary Gazette No. 56, dated 3rd August, 2004 and in partial modification of the (1) G.O. Ms. No. 19/TD/2010, dated 6-9-2010 and (2) G.O. Ms. No. 20/TD/2010, dated 6-9-2010 of the Transport Secretariat, Puducherry, the Lieutenant-Governor, Puducherry, hereby directs that with effect from the date of publication in the Official Gazette, a temporary licence for a period not exceeding thirty days at a time may be issued in respect of the following class of motor vehicles on payment of tax not exceeding the maximum amount indicated against each such category, namely:—

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Class of vehicle</th>
<th>Rate of tax</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>&quot;7 days 30 days&quot;</td>
</tr>
<tr>
<td></td>
<td></td>
<td>₹</td>
</tr>
<tr>
<td>1.</td>
<td>Goods carriages:</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(a) Goods carriages not exceeding 3000 kgs. in weight laden.</td>
<td>50.00</td>
</tr>
<tr>
<td></td>
<td></td>
<td>3 days 7 days 30 days</td>
</tr>
<tr>
<td>2.</td>
<td>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.—</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(i) To carry more than three persons but not more than five persons other than the Driver.</td>
<td>– 50.00</td>
</tr>
<tr>
<td>PART-II</td>
<td>LA GAZETTE DE L'ETAT</td>
<td>961</td>
</tr>
<tr>
<td>---------</td>
<td>-----------------------</td>
<td>-----</td>
</tr>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
</tr>
<tr>
<td></td>
<td>7 days</td>
<td>30 days</td>
</tr>
</tbody>
</table>

4. Motor vehicles other than those liable to tax under the provisions of the items 1 to 6 of Schedule-II and covered by Private Service vehicle/ Educational Institution vehicle permit required under the Motor Vehicles Act, 1988.—

(i) Private service vehicle of other States, for every person other than the Driver.

(ii) Educational Institution vehicles of other States, for every person other than the Driver and the Attendant.

35.00 100.00
25.00 75.00

(By order of the Lieutenant-Governor)

G. SATCHIDANANDAM,
Under Secretary to Government (Transport).

online publication at “https://styandptg.py.gov.in”
Published by The Director, Government Press
Printed at: Government Central Press, Puducherry.
Posted at: Puducherry HPO on every Tuesday