GOVERNMENT OF PUDUCHERRY
TRANSPORT SECRETARIAT

(G.O. Ms. No.1/TD/2012, dated 4th January 2012)

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 January 2012 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, and for this purpose, the notification issued in G.O. Ms. No.25/TD/2010, dated the 1st November 2010 of the Transport Secretariat, Puducherry and published in the Extraordinary Gazette Part-II, No. 53, dated 19th November 2010 shall be amended as follows, namely:—
AMENDMENT

In the said notification,—

(i) in item 2,—

(a) in sub-item I, for clause (h), the following shall be substituted, namely:

Quarterly tax

"(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"; and

(b) in sub-item III, in clause (c), for the portion beginning with the words "The tax payable in respect of a reserve stage carriage" and ending with the words "regular stage carriages of the permit holder", the following shall be substituted, namely:

Quarterly tax

"(d) Vehicles to ply as a Reserve Stage Carriage or a spare bus for every person other than the driver and conductor. 360".

(ii) in item 5, for clause (f) and the entries relating thereto, the following shall be substituted, namely:

Annual tax Life tax

"(f) Motor vehicles costing above ₹ 15 lakhs and up to ₹ 20 lakhs irrespective of laden weight. 7,000 50,000

(g) Motor vehicles costing above ₹ 20 lakhs irrespective of laden weight. 14,000 1,00,000".

(By order of the Lieutenant-Governor)

T. KARIKALAN,
Transport Commissioner-cum-
Additional Secretary to Government.
GOVERNMENT OF PUDUCHERRY
TRANSPORT SECRETARIAT

(G.O. Ms. No. 2/TD/2012, dated 4th January 2012)

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 January 2012 the following alterations to the Schedule-I to the Act, namely:—

ALTERATIONS

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

(i) in item 2(a), in sub-item I, for clause (h) and the entries relating thereto, the following shall be substituted, namely:—

Quarterly tax

"(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"; and

(b) in sub-item III, in clause (c), for the portion beginning with the words "the tax payable in respect of a reserve stage carriage" and ending with the words "regular stage carriages of the permit holder", the following shall be substituted, namely:—

Quarterly tax

"(d) Vehicles to ply as a Reserve Stage Carriage or a spare bus for every person other than the driver and conductor 360".

(ii) in item 8, for clause (f) and the entries relating thereto, the following shall be substituted, namely:—
“(f) Motor vehicles costing above ₹ 15 lakhs and up to ₹ 20 lakhs irrespective of laden weight. 7,000  50,000

(g) Motor vehicles costing above ₹ 20 lakhs irrespective of laden weight. 14,000  1,00,000”.

(By order of the Lieutenant-Governor)

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

In the Principal Act, the following shall be included in Schedule I-A, namely:

[See section 3 (2) second proviso]

SCHEDULE OF ONE TIME TAX

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Age of vehicle</th>
<th>Motor vehicles costing above ₹ 15 lakhs and up to ₹ 20 lakhs irrespective of unladen weight</th>
<th>Motor vehicles costing above ₹ 20 lakhs irrespective of unladen weight</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(9)</td>
<td>(10)</td>
</tr>
<tr>
<td>1</td>
<td>At the time of registration of new vehicle</td>
<td>50,000</td>
<td>1,00,000</td>
</tr>
</tbody>
</table>
If the vehicle is already registered and its age from the month of registration is—

<table>
<thead>
<tr>
<th></th>
<th>(1)</th>
<th>(2)</th>
<th>(9)</th>
<th>(10)</th>
</tr>
</thead>
<tbody>
<tr>
<td>2</td>
<td>(i) Not more than 1 year</td>
<td>46,000</td>
<td>92,000</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>(ii) More than 1 year but not more than 2 years.</td>
<td>42,000</td>
<td>84,000</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>(iii) More than 2 years but not more than 3 years.</td>
<td>38,000</td>
<td>76,000</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>(iv) More than 3 years but not more than 4 years.</td>
<td>34,000</td>
<td>68,000</td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>(v) More than 4 years but not more than 5 years.</td>
<td>30,000</td>
<td>60,000</td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>(vi) More than 5 years but not more than 6 years.</td>
<td>26,000</td>
<td>52,000</td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>(vii) More than 6 years but not more than 7 years.</td>
<td>22,000</td>
<td>44,000</td>
<td></td>
</tr>
<tr>
<td>9</td>
<td>(viii) More than 7 years but not more than 8 years.</td>
<td>18,000</td>
<td>36,000</td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>(ix) More than 8 years but not more than 9 years.</td>
<td>13,000</td>
<td>26,000</td>
<td></td>
</tr>
<tr>
<td>11</td>
<td>(x) More than 9 years but not more than 10 years.</td>
<td>8,000</td>
<td>16,000</td>
<td></td>
</tr>
<tr>
<td>12</td>
<td>(xi) More than 10 years</td>
<td>5,000</td>
<td>10,000</td>
<td></td>
</tr>
</tbody>
</table>
In the Principal Act, the following shall be included in Schedule I-B, namely:

[See section 3 (2) second proviso]

**SCHEDULE OF REFUND OF ONE TIME TAX**

Where a lifetime tax for any motor vehicles has been paid on or after 1-1-2012, the refund shall be made at the following rates:

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Age of vehicle</th>
<th>Motor vehicles costing above ₹ 15 lakhs and up to ₹ 20 lakhs irrespective of unladen weight.</th>
<th>Motor vehicles costing up to ₹ 20 lakhs irrespective of unladen weight.</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Within a year</td>
<td>₹ 46,000</td>
<td>₹ 92,000</td>
</tr>
<tr>
<td>2</td>
<td>After one year but within two years</td>
<td>₹ 42,000</td>
<td>₹ 84,000</td>
</tr>
<tr>
<td>3</td>
<td>After two years but within three years</td>
<td>₹ 38,000</td>
<td>₹ 76,000</td>
</tr>
<tr>
<td>4</td>
<td>After three years but within four years</td>
<td>₹ 34,000</td>
<td>₹ 68,000</td>
</tr>
<tr>
<td>5</td>
<td>After four years but within five years</td>
<td>₹ 30,000</td>
<td>₹ 60,000</td>
</tr>
<tr>
<td>6</td>
<td>After five years but within six years</td>
<td>₹ 25,000</td>
<td>₹ 50,000</td>
</tr>
<tr>
<td>7</td>
<td>After six years but within seven years</td>
<td>₹ 20,000</td>
<td>₹ 40,000</td>
</tr>
<tr>
<td>8</td>
<td>After seven years but within eight years</td>
<td>₹ 15,000</td>
<td>₹ 30,000</td>
</tr>
<tr>
<td>9</td>
<td>After eight years but within nine years</td>
<td>₹ 10,000</td>
<td>₹ 20,000</td>
</tr>
<tr>
<td>10</td>
<td>After nine years but within ten years</td>
<td>₹ 5,000</td>
<td>₹ 10,000</td>
</tr>
</tbody>
</table>

After registration, removal of class or cancellation of registration of vehicles taken place

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ORDER

At the Southern States Transport Ministers Conference held in Goa during February 1997, it was proposed that each of the Southern States viz., the Tamil Nadu, Karnataka, Andhra Pradesh, Goa, Maharashtra, Kerala and Puducherry may grant 20 South India Tourist Permits each for contract carriages exclusively owned by the Tourism Department of the respective States. Thus the total number of South India Tourist Permits of all the seven States would come to 140 for operation within the Southern States. These permits could be granted and issued by the reciprocating State Transport Authorities without the need for countersignature and on the basis of single point tax under intimation to the reciprocating States. The intention is to ensure hassle free travel within South India and promote tourism. After great deliberations, it was agreed to by all the States that the suggestion to grant 20 (twenty) contract carriage South India Tourist permits each in favour of the Tourism Department of the reciprocating States on single point tax basis might be acted on by mutual discussion among the interested States. The Government of Tamil Nadu, Karnataka and Andhra Pradesh have already issued notification in this regard.

2. The Government have carefully examined the scheme and observed that the services under the scheme are on single point tax system. Therefore, it is not necessary to pay taxes in other States. Similarly other State vehicles plying under the scheme will not pay tax in Puducherry. The operation would be on reciprocal basis. Since the scheme is intended to promote tourism and to ensure hassle free service, the Government of Puducherry have decided to participate in the scheme.

3. Accordingly, the following notification is published in the official gazette of Government of Puducherry.

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of section (13) of the Puducherry Motor Vehicles Taxation Act, 1967 (Act 5 of 1967) the Lieutenant-Governor, Puducherry hereby exempts from payment of tax payable under the said Act in respect of 20 (twenty) contract carriages belonging to each of the State Transport Development Corporations registered in the States of Tamil Nadu, Andhra Pradesh, Karnataka, Kerala, Maharashtra and Goa and covered by permits granted under section 74 of the Motor Vehicles Act, 1988 (Central Act 59 of 1988) subject to the condition that the abovesaid States shall give similar exemption from payment of tax in respect of the 20 (twenty) contract carriages belonging to the Puducherry Tourism Development Corporation Limited, registered in the Union territory of Puducherry and covered by permits granted under section 74 of the Motor Vehicles Act, 1988 (Central Act 59 of 1988) to operate the said vehicles in the abovesaid States.

Provided that such exemption shall not be available in respect of those vehicles plying, picking up and setting down passengers in the Union territory of Puducherry.

(By order of the Lieutenant-Governor)

T. KARIKALAN,
Additional Secretary to Government (Transport).

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