

TRANSPORT DEPARTMENT

From Thiru.K.Ramalingam, I.A.S., Transport Commissioner, Chepauk, Chennai-5.	To The Joint Transport Commissioner, Chennai-23 All Deputy Transport Commissioner, All regional Transport Officers, All Motor Vehicles Inspectors in Unit Offices.
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Letter R.No.D1/62922/2003

Dated: 29.04.2004

Sir,

Sub: Motor Vehicles – Taxation – Collection of Tax – Life Time tax for four Wheelers (Non-Transport Vehicles for personal use) Tamil Nadu Act 13 of 2003 – Assessment of Life Time tax for The vehicles to be assigned new registration mark under section 47 of Motor Vehicles Act on or after 1.8.2003 Clarification received from the Government – Communicated reg.

Ref: (1) Govt. Lr.no.19273/Transport 1/2004-2 Home, dt.9.3.2004.

(2)Govt.Lr.No.19273/Transport/2004-4 Home, dt 22.4.2004.

Copies of the two Government letters cited are communicated for information and necessary action.

Sd/- K.Ramalingam,
Transport Commissioner,

(By Order)

for Transport Commissioner,

COPY OF:

From
Thiru Syed Munir Hoda, I.A.S.,
Secretary to Government.

Home (Tr.I) Department.
Secretariat, Chennai-9
Letter No.19273/Tr.I/2004-2
Dated: 9.3.2004.

To

The Transport Commissioner,
Chennai-5.

Sir,

Sub: Motor Vehicle – Taxation – Collection of tax Life time Tax for four wheelers (non – transport vehicles) for personal use – Tamil Nadu act 13 of 2003- Assessment of value of old motor vehicles imported from outside India – clarification – Sent.

Ref: Your letter No.D1/62922/2003 dt: 19.2.2004.

I am directed to refer to your letter cited and to clarify that according to section 47 of the Motor Vehicles Act, 1983 (Central Act 13 of 1988) when a motro vehicle registered in one State has been kept in another State for a period not exceeding 12 months, the owner of the vehicle is required to apply to the registering authority for assignment of new registration mark. In view of the above legal position, the vehicles imported and registered elsewhere in India earlier to 1.8.2003 and the vehicles manufactured in India and registered in other State earlier to 1.8.2003, but brought to Tamil Nadu after 1.8.2003 and opt for new registration mark under Section 47 of the Motor Vehicles Act, 1988 Will not come under 6% taxation formula introduced under Tamil Nadu Act 13 of 2003.

The receipt of this letter may be acknowledged.

Yours Faithfully,
Sd/-XXXXXX
For Secretary to Government.

COPY OF:

Lr.No.19273/Tr.2004-4

From
Thiru Syed Munir Hoda, I.A.S.,
Secretary to Government.

Home (Transport.I) Department.

To
The Transport Commissioner,
Chennai-600005.

Sir,

Sub: Motor Vehicle – Taxation – Collection of tax Life time Tax for four wheelers (non – transport vehicles for personal use) – Tamil Nadu act 13 of 2003- Assessment of Life Time Tax for The Vehicles to be assigned new registration mark under Section 47 of Motor Vehicles Act on or after 1.8.2003– Clarification – Sent.

Ref: 1) Govt.Lr.No.19273/Tr.I/2004-2 Home (Tr.I) Dept.Dt: 9.3.04.
2)Your D.O.Lr.NoD1/62922/2003 dt: 24.3.2004.

I am directed to refer to your letter Second cited and to state that the Part II of Third Schedule, introduced with effect from 1.8.2003 pursuant to Tamil Nadu Act 13 of 2003 makes it abundantly clear that 6% life time tax scheme would apply to those vehicles at the time of assigning new registration mark under section 47 of the Motor Vehicles Act, 1988, if the said vehicles are registered (elsewhere in India) on or after the date of commencement of the Tamil Nadu Motor Vehicles Taxation (Amendment) act, 2003, i.e., 01.8.2003. In other words if such vehicles are registered in other states earlier to 01.8.2003, the present scheme would not apply.

2.The logic is simple. 6% life time tax system we introduced from 01.8.2003 for the new vehicles registered on or after 01.8.2003. The vehicles registered earlier to 01.8.2003, whether in Tamil Nadu or elsewhere, will not come under the scheme. In fact, the same principles was followed when life time tax was introduced for 50 CC Two Wheelers earlier.

Yours Faithfully,
Sd/-XXXXXX
For Secretary to Government.