

GOVERNMENT OF TAMIL NADU
ABSTRACT

Motor Vehicles - Taxation Notification issued in G.O.Ms.No.602, Home, Dated:18.3.81 - Superseded - Revised - Notification Issued.

HOME (TRANSPORT- A) DEPARTMENT

G.O.Ms.No.894

Dated: 29.5,1991

Read:

1. G.O.Ms.No.602, Home, dated: 18.3.81
2. From the Transport Commissioner, Chennai, Lr.No 12187/DI/90, dated: 23.7.90 and dated: 3.12.1990.

ORDER:

The following Notification will be published in the Tamil Nadu Government Gazette:-

NOTIFICATION

In exercise of the powers conferred by clause (1) of section 20 of the Tamil Nadu Motor Vehicles Taxation Act, 1974 (Tamil Nadu Act 13 of 1974) and in super session of the Home Department Notification No.II (2) No.1434/81, published at page 236 of Part II-section 2 of the Tamil Nadu Government Gazette, dated the 8th April 1991, the governor of Tamil Nadu hereby excepts the public service vehicles registered in other states having special permits granted under sub-section(8) of section 88 of the Motor Vehicles act, 1988 (Control act 59 of 1988) from payment of tax payable under the said Tamil Nadu Motor Vehicles Taxation act, 1974 (Tamil Nadu Act 13 of 1974), subject to the condition that such other States continue to give reciprocal exemption for payment of tax in respect of the public service vehicles registered in the state of Tamil Nadu having special permits granted under the said sub-section (8) of section 88 of the said Motor Vehicles Act, 1988 (Central Act 59 of 1988) to operate in such other states.

Provided that such exception shall not be made in respect of:-

1. The public service vehicles covered by special permits granted under subsection (8) of section 88 of the Motor Vehicles Act, 1988 (Central act 59of 1988) by the transport authority of a state other than the state of Tamil Nadu to pick-up and set down passenger in the State of Tamil Nadu and those vehicles not covered by a permit issued under section 72 (including section 74 or under sub-section (9) of section 88,but issued with special permit under sub-section (8) of section 88 of the Motor Vehicles Act, 1988 (Central Act 59 1988) by the transport Authority of a State other than the State of Tamil Nadu.
2. This order issues with the concurrence of the Finance Department vide its U.C.No,115/DS (EM) / 91-1,dated 21.1.91.

(BY ORDER OF THE GOVERNOR)

K.J.M. SHETTY,
Principal Secretary to Government.

Transport Department

From

The Transport Commissioner
Chepauk, Chennai.5

To

All Joint Transport Commissioners
All Deputy Transport Commissioner
In Tamilnadu

Letter No.D1/52742/03

Dated 23.11.2004.

Sir,

Sub: Motor Vehicles - Taxation - Exemption granted to over State Public Service Vehicles from payment of Tax to Tamilnadu on reciprocal basis in G.O.Ms.No.894 Home (Trpt) Department dated 29.5.91 other state vehicles plying in Tamilnadu violating the conditions specified in the G.O .Amendment to the G.O. Proposed to collect tax - Proposal not agreed to by Government certain suggestions - sought for.

Ref: Government letter No.D1/738/2003 Home (Tr.l) Department dated 30.7.2003.

In the review meeting held on 22.3.2000 it was observed that the Regional Transport Officer, Trichy had collected tax of Rs.7200/- in respect of Omni bus for the month of February 2000 for the violation of permit conditions covered by special permit under section 88(8) of Motor Vehicle Act issued by the Regional Transport Authority, Pondicherry. The Regional Transport Officer, Trichy requested clarification regarding the collection of tax in respect of such vehicles violated the conditions prescribed in G.O.Ms.No.894 Home (Tr.) Department dated 29.5.91. Based on his request a circular No. 190/2000 dated 10.10.2000 had been issued to all collected to tax for entire quarter if there any violation noticed. Against the above circular on vehicle owner of Pondicherry filed Writ Petition before the Hon'ble High Court Madras. The High Court in its orders in W.P.No. 19211/2000 dated 13.12.2000 allowed the Writ petition and observed that the circular instruction issued by the Transport Commissioner was beyond his jurisdiction and it cannot be sustained. Based on the above judgment the circular already issued to collect one quarter tax was with drawn.

3. Therefore an amendment to G.O.Ms.No.894 (Tr.) Department dated 29.5.91 was proposed to Government to collect one month tax (i.e. 1/3 of a quarterly) for each entry if the conditions laid down in the said G.O. is violated by the vehicle owners of the states. After the deep consideration, the Government have not accepted our proposal and directed to take action under section 192 - A of Motor Vehicle Act 1988. Stating that there is no legal provision to collect tax for the violation of permit conditions.

4. A copy of Government letter is enclosed. I respect you to send your suggestion regarding the collection of tax in respect of vehicles which violation the conditions laid down the above Government order.

R. Shanmugam

for Transport Commissioner STA,
Chennai.5.

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Home (Transport) Department

Chennai- 600 009

Letter No D1/738/2003

Dated: 30.07.2003

From:

Thiru Syed Munir Hoda I.A.S.,
Secretary to Governement,

To

Transport Commissioner,
Chepauk, Chennai-600 005

Sir,

Sub: MOTOR VEHICLES- Taxation- exemption granted to other state public service vehicles from payment of tax to Tamil Nadu on reciprocal basis in GO.Ms No: 894, Home (Transport- I) Department, dated 29-5-1991- Other state public Service vehicles plying in Tamil Nadu violating- the conditions specified in the Government order- Action against those vehicles- Instructions-sent

- Ref: 1. Your D.O.Lrt. No 31628/DI/ 2000 dated .30.07.2001
2. Your Letter No, 34782/D1/2001, dated 8-11-2001 and 22-3-2002.
3. Your Letter No, 37963/ DI/ 2002 -dated 2-7-200 2 and 6-11-2002

I am directed to state that in G.O.Ms, No 894. Home, dated 29-5-1991, Government have issued a notification under section 20 of the Tamil Nadu Motor Vehicles Taxation Act, 1974 exempting the public service vehicles registered in other states, having special permits granted under subsection (8) of Section 88 of the Motor Vehicles Act 1988 (Central Act 59 of 1988) from payment of tax payable under the said Tamil Nadu Motor Vehicles Taxation Act, 1974(Tamil Nadu Act 13 of 1974), subject to the conditions, that such other States continue to give reciprocal exemption from payment of tax in respect of the public service vehicles registered in the state of

Tamil Nadu having similar special permits to operate in such other States . This exemption shall not be made in respect of:-

1. the public service vehicles covered by special permits granted under sub-section (8) of section 88 of Motor vehicles Act, 1988 (Central Act 59 of 1988) by the transport authority of a State other than the State of Tamil Nadu to pickup and set down passengers in the state of Tamil Nadu; and

2.those vehicles not covered by a permit issued under section 72 (including a Reserve stage Carriage or a spare bus) or under section 74 of under sub-section (9) of section 88 but issued with special permits under subsection (8) of section 88 of the Motor Vehicles Act, 1988 (Central Act 59 of 1988) by the transport authority of a State other than the State of Tamil Nadu

2 In this connection, the Transport Commissioner, chennai has stated that if any other State Public service vehicle is found plying in Tamil Nadu violating the conditions specified in the said Government order those vehicles are liable for levy of tax in Tamil Nadu In such cases, other state public service vehicles are liable for payment of tax only on detection of such irregularities committed. The Transport Commissioner, has, therefore, suggested to levy 1/3 of quarterly tax due for each trip as specified in the special temporary permits so as to curb the illicit operation of other state Public Service vehicles by having special temporary permit under section 88 (8) of Motor Vehicles Act 1988

3. The Government have examined the suggestion in detail* It is considered that when a vehicle registered in other State enters in to this State, it should pay the tax prescribed under Tamil Nadu Motor Vehicles Tax Act 1974 (Tamil Nadu Act 13 of 1974) for the use of road If it has not paid the tax, there should be an authority for not paying the said tax The Tax exemption granted in GO.Ms No. 894, Home, dated 29-5-1991 is an authority for not paying the tax If the conditions specified in the said G.O is violated, the vehicle is not entitled for the tax exemption and liable for levy of tax under the said Act. Therefore, any vehicle violating the conditions of exemption can be said to be running the vehicle without remitting the tax and such, vehicle is liable to be proceeded against for non-payment of tax The levy of one third tax for each trip and levy of tax equivalent to the 1/3 of quarterly tax for violation of permit condition as suggested by you is not feasible as per law But, action is possible against such vehicles under section 192-A of Motor Vehicles Act, 1988 .I am therefore to request you to initiate action under section 192—A of Motor Vehicles Act. 1988 (Central Act 59 of 1988) whenever such irregularities come to notice

Yours faithfully

GOVERNMENT OF TAMIL NADU
ABSTRACT

Motor vehicles - Taxation - Collection of proportionate tax for issue of temporary permits in respect of tourist vehicles of other States entering this State - Orders - Issued.

HOME (TRANSPORT.A) DEPARTMENT

G.O.Ms.No.1122

Dated: 10.07.1992

Read :

G.O.Ms.No.2446, Home,

dated 07.11.90.

Read also:

From the Joint Transport "Commissioner, Madras Lr.No.654478/DI/89 dated 17.12.90 and 21.04.92.

ORDER:

The following notification will be published in the next issue of the Tamil Nadu Government Gazette:

NOTIFICATION

In exercise of the powers conferred by clause (1) of Section 20 of the Tamil Nadu Motor Vehicles Taxation Act, 1974 (Tamil Nadu Act 13 of 1974), the Governor of Tamil Nadu hereby makes reduction in rate of the tax payable under the said Act, with effect from the 7th November 1990, in respect of tourist vehicles granted permits under sub-section (9) of section 88 of the Motor Vehicles Act, 1988 (Central Act 59 of 1988) by the authorities of any State other than the State of Tamil Nadu at the rate specified in column (2) of the Table below for the period of use specified in the corresponding entries in column (1) thereof:-

THE TABLE

<i>Period of use</i>	<i>Tax payable</i>
i) Not exceeding seven days	A sum equivalent to one tenth of the quarterly tax specified in the first schedule to the Tamil Nadu Motor Vehicles Taxation Act, 1974 (Tamil Nadu Act '13 of 1974)
ii) Exceeding Seven days but not exceeding thirty days.	A sum equivalent to one third of the quarterly tax specified in the first schedule to the Tamil Nadu Motor Vehicles Taxation Act, 1974 (Tamil Nadu Act 13 of 1974)
iii) Exceeding thirty days but not exceeding ninety days	A sum equivalent to the quarterly tax specified in the first schedule to the Tamil Nadu Motor Vehicles Taxation Act, 1974 (Tamil Nadu Act 13 of 1974)

The tax shall be paid on entering the State of Tamilnadu at the nearest checkpost or any office of the Transport Department competent to receive the tax.

Provided that failure to pay the to tax shall entail the payment of a penalty equal to the amount of tax payable beside the tax due.

K.Malaisamy
Secretary to Government