

TRANSPORT DEPARTMENT

From

To

Dr.M.Rajaram, IAS,  
Transport Commissioner,  
Chepauk,  
Chennai - 5.

All Zonal Officers.  
All Regional Transport Officers.

Lr.No.52649 IA4/2010, Cir.No.32/2010

dated:31.08.2010.

Sir,

Sub: Motor Vehicles - Omni Buses - Other state Omni Buses -  
Collection of tax - Reg.

Ref: 1) G.O.Ms.No. 1122, Home (Tr-I) Department,  
Dated.27.09.92  
2) G.O.Ms.No. 894, Home (Tr-I) Department,  
Dated.29.05.91  
3) Circular 39/2004 dated 30.09.2004.  
4) The Deputy Transport Commissioner, Salem  
Lr.No.6412/A2/09 dt.18.12.09.  
5) This office Letter No.0556/A4/201 0  
dated:22.02.2010  
6) T.C. Note No. 68/TC/2010 dated:20.08.2010

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I invite your kind attention to the reference S'' cited.

It is noted that there has been large scale extraordinary evasion of tax by certain contract carriage Omni bus / Spare bus owners by getting special permit from other state and plying them as intra state omni buses / Spare Buses. The collection of tax in respect of Omni Buses and Spare Buses of other states plying in Tamil Nadu covered by permits issued under section 88(9) and under section 88(8) of the M.V.Act 1988, are to be made, in accordance with the orders issued in the reference 1<sup>st</sup> and 2<sup>nd</sup> cited respectively.

2) The Transport Commissioner has also issued several instructions in this regard in the past. In the references 3<sup>rd</sup> and S'' cited the following instructions were already issued:

- i) Tax in respect of vehicle covered by All India Tourist Omni Bus should be collected at the nearest Check post in the entry point of the vehicle into Tamil Nadu.
- ii) Such tax should not be collected in advance by other Checking Officials within the State.
- iii) If the vehicle is found plying within the state of Tamilnadu without payment of tax the Checking Officials are directed to collect penalty equal to the amount of tax payable besides the tax due.

3) In spite of the instructions mentioned supra, many Checking Officials are not following the instructions already issued by this office. They are acting according to their whims and fancies. It leads to audit objections and huge amount of difference of arrears of tax dues from other state operators without proper court order inside the state.

I therefore wish to once again reiterate the earlier instructions in references 1<sup>st</sup>, 2<sup>nd</sup> and 3<sup>rd</sup> and 5<sup>th</sup> cited. All the checking officers of the is Department are once again directed to follow the instruction without any deviation. If any deviation is found in this regard the concerned shall be held responsible for the loss of revenue any occurred.

4) This sort of action by the field officers is, not only a violation of the order issued by the Government but also causes heavy revenue loss to the Government by way of non collection of penalty. Besides such action of the Checking Officers have invited audit objections by the Accountant General, which remain unanswered.

5) Further, the Checking Officers are collecting tax in respect of Other State Omni Buses which are covered by temporary permit issued under section 88(8) of the M.V.Act 1988 and which are plying within the state of Tamil Nadu according to their whims and fancies and not in accordance with the orders issued in G.O.Ms.No.894, Home, Dated: 29.05.2001. In many cases they are collecting the tax continuously which is against the instructions issued in the Government order cited supra.

6) Further some of the Omni Buses covered by permits issued by the other State Authorities under section 88(9) of the Motor Vehicle Act 1988 and also under All India permit for Tourist Transport Operators Rules 1993 are also visiting to Tamilnadu after paying a sum of Rs.12, 000/- as composite tax for their vehicles per quarter. Many of the Checking Officers in Tamilnadu Collect tax in respect of these vehicles, not only in violation of orders issued In G.O.Ms.No.1122, Home, dated: 27.09.1992 but also adjusting this tax of Rs.12,000/- which is also against the policy of the Government of Tamilnadu. The Transport Commissioner has also issued instructions in several times to the Checking Officers not to accept and adjust this sum of Rs.12, 000/- while collecting tax in respect of these vehicles.

Hence once again request to the Zonal Officers that suitable instructions may be issued to your subordinates to adhere the Government Orders and Transport Commissioner's Circular *NO.39/2004* dated: 30.09.2004 regarding the collection of tax in respect of Omni Buses.

- i) Permit issued under section 88(9) of the Motor Vehicle Act 1988 by the Other State Authorities.
- ii) Permit issued under section 88(9) of the Motor Vehicle Act 1988 by the Other State Authorities and also under the province of the All India Permit for Tourist Transport operators' rules 1993.
- iii) Temporary permits issued under section 88(8) of the Motor Vehicle Act 1988 by the Other State Authorities.

Failing which the matter will be viewed seriously.

I further state that the checking officer should honour the court order if any regarding the payment of tax in advance for specific vehicles. This order of the court should be incorporated in the check report and copy of such court order should be enclosed with check report.

The Zonal Officers are requested conduct surprise check on other state omni buses / spare buses plying on their jurisdiction and take steps to curb evasion of tax.

The Zonal Officers are requested send a consolidated report on 10<sup>th</sup> of every month in the following Performa.

Sl.No.	Vehicle No.	Period of special permit	Amount of tax collected

The receipt of the circular should be acknowledged by return of post.

Sd/-M.Rajaram,  
Transport Commissioner,