Copy of Government Letter No.875339/Tr.I/S4-5, Home Date .03-09-98 from Deputy Secretary to the Transport Commissioner.

Sub: Motor Vehicles-Stage carriage –**Levy of Tax for spare buses – certain clarification** –Requested-Furnished

Ref: Your Letter No.D1/101858/84 dt. 08-07-84 and 03-03-86.

With reference to the Clarification sought for as to how the rate of tax in respect of spare stage carriage of Moffussil type body is to be levied from an operator who in holding stage carriage permit only for town services. I am to state that as per schedule to T.N.M.V.T Act 1974 and in a view of the orders passed in W.P.No.2178 of 1978 dt.17-11-1978 by the High court, Chennai , the Town Bus owner shall be levied 3/4th of a town bus tax for the spare stage carriage of moffussil type body.

Yours faithfully,

Sd……..

Dy .Secretary to Govt

Communicated in the **Endt.No.D1/35819/86 dt.19-09-86** of the Transport Commissioner to all R.T.Os.

Note: After various amendments to the schedule, the following rate to be levied to spare bus of Moffussil type of town bus operator.

1. **3/4th of rate of town service tax for sitting and standees as per Notification in G.O.Ms.No.67 Dt. 10-01-92**
2. **3/4th of rate of surcharge at 10% as per G.O.Ms.No.1774 Dt. 14-12-93.**

GOVERNMENT OF TAMILNADU

ABSTRACT

Motor vehicles Taxation reserve stage carriage / Spare buses reduction in the rate of tax Notified.

HOME (TRANSPORT-I) DEPARTMENT

G.O.Ms.NO.67 Dated:10-01-1992

READ:

1. From the secretary federation of bus operators Association of Tamil Nadu Madras letter dated:16-12-1991.

2. From the Transport commissioner Madras Letter Lr.No. 137020 /D1/ 91 dated 26-12-91.

ORDER.

The following Notification will be published in the next issue of Tamil Nadu Gazette.

2. In this orders issued with the concurrence of the financial Department wide No.63/F1/I92 dated:08-01-92.

Notification

In exercise of the powers conferred by sub-class of (b) of clause(1) of section 20 Tamil Nadu Motor vehicle Taxation Act, 1974 (Tamil Nadu Act 13 of 1974), the Governor of TamilNadu hereby makes reduction in rate of tax payable in respect of a reserve stage carriage or a spare bus mentioned in paragraph - III in clause 2 of the first schedule to the said act, the maximum rate payable per passenger for any regular stage carriage of the permit holders to three fourth of the maximum rate payable per passenger for any of the regular stage carriages of the permit holders.

The Notification here by issued shall come in to force January 1992.

Sd/...K.Malaisamy
Secretary to Government