

TRANSPORT DEPARTMENT

| | |
|---|--|
| From Thiru.M.B. Pranesh, I.A.S., Special Commissioner and Transport Commissioner, Chepauk, Chennai-5. | To The Deputy Transport commissioner , Villupuram. |
|---|--|

Letter R.No.14428/D2/2000 Dated: 13.6.2000

Sir,

Sub: Motor Vehicles – Taxation – Norms for grant of concessional rate of tax for the vehicles owned for Educational and Philanthropic purposes associated with schools and Hospitals – revised guidelines certain clarification sought for – regarding.

- Ref: 1. G.O.Ms.No.50- Home, dated 19-1-2000.
2. Your d.O.letter No.1037/A3/2000, dt.18-2-200.
3. Govt.letter No.36383/Tr.J/2000-2, Home, dated 18-5-2000.

I invite your attention to the references cited. With reference to your letter second cited clarification was sought for from the Government on the presumption that the new government orders No.50 Home dated 19.10.2000 will be effective from 19-1-2000 and the revised guidelines will be applicable only for the vehicles which are granted concessional rate of tax after 19-1-2000 i.e. from the date of Government order and for such vehicles the quantum of tax concessional will be 50% of the normal rate of tax payable for the vehicle and the time limit for availing tax concession will be only for five years and the cases of vehicles which were already granted with 75% concessional rate of tax or exemption from payment of tax as per G.O.Ms.No.2931 Home dated 13-11-73 and g.O.ms.No.1390 Home dated 13--9-93 need not be re-opened.

The Government in their letter third cited have confirmed the above presumptions. Hence, I am to inform you that the vehicles which are allowed concessional rate of tax or exempted from payment of tax prior to 19.1.2000 need not be disturbed and they may be allowed to avail the above concession so long as theyd are used for the purpose of Educational and Philanthropic. Associated with the institutions.

Sd/- M.B.Pranesh,
Transport Commissioner

- Copy to All Regional Transport Officer, Joint Transport Commissioner, Chennai-17.
" All Zonal Deputy Transport Commissioner.
" Stock file of P.A.to STA 'D' & D2.
" All Officers in STA.
" All P.A.to STAS.

/By order/

Personal Assistant to STA