Transport Department

From
Thiru. L.V.Srinivasan,
Joint Transport Commisioner(A)
Chepauk,
Madras-5.

To
All Regional Transport Officers
in TamilNadu.

Lr.NO.10459/D1/90 Dt:19-08-93

Sir,

Sub: Motor Vehicles-Taxation –issue of Temporary permit for 90 days only instead of 4 months and collection of tax under section 6 of Tamil Nadu Motor Vehicles-Taxation Act instead of sec-4 of the said Act- instructions issued-reg.

Ref: 1. This offices Lr.No.D1/10459/90 (Circular No.23/93) dt:12-04-93.

2. Lr.NO.15521/A3/93 dt:07-07-93 from the Regional Transport Officer, Tiruppur.

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In the reference 1st cited Instructions were issued to you to issue Temporary permit for a maximum period of 90 days only and collect tax under section 6 of Tamil Nadu Motor Vehicles-Taxation Act 1974.

2. In the reference 2nd cited the Regional Transport officer, Tiruppur has requested clarifications for the issue of Temporary permit as per the above circular on the following.

i) Whether tax for 30 days may be deducted in the tax paid for the QE:30.09.93 for the remaining period of validity of Temporary permits exceeding seven days from 01.07.93 but not exceeding 30 days.

ii) Whether for the further issue of Temporary permits tax for 30 days may be collected adjusting the balance tax for two months and Temporary permits may be issued for 90 days beyond 30-09-93.

iii) Whether earlier validity of Temporary permits from 01-07-93 may be taken into account and further renewal of Temporary permit may be restricted for the remaining period up to 28-9-93 and the State Transport undertakings may be asked to pay tax beyond 29-9-93 for further issue of Temporary permit for 90 days.

3. In this connection I am directed to inform you that, if the tax was collected for the vehicle covered by temporary permit exceeding 30 days the question of adjustment of tax does not arise. If the vehicle was covered by pucca permit, become idle by way of surrender, replacement etc. and then covered by temporary permit the tax already collected under section 4 of Tamil Nadu Motor Vehicles Taxation Act may be taken in to account for the period calculating for the issue of Temporary permit under section 6 of Tamil Nadu Motor Vehicles Taxation Act 1974.

4. Regarding the further issue of Temporary permit collecting 30 days tax adjusting two months tax cannot be issued since the tax has to be collected for a quarter for the issue of temporary permit for a period exceeding 30 days.

5. Regarding the item No.(iii) in Para 2 above , the period of validity may be restricted only up to 90 days after the issue of circular No.23/93 and collect tax only under section 6 of Tamil Nadu Motor vehicles Taxation Act 1974.

6. I am also directed to inform you that if the vehicle is already covered by temporary permit exceeding 30 days the tax already paid could not be adjusted. Temporary permit can be issued only after making tax endorsement a fresh for a period of not exceeding 90 days mentioning the period of validity of temporary permit according to the request of the applicants.

Sd. L.V.Srinivasan
Joint Transport Commissioner