



## The Pondicherry Motor Vehicles Taxation Act, 1967

Act 5 of 1967

**Keyword(s):**

**Laden Weight, Licensing Officer, Local Body, Pondicherry, Public Road, Registered Owner, Tax, Urban Area**

**DISCLAIMER:** This document is being furnished to you for your information by PRS Legislative Research (PRS). The contents of this document have been obtained from sources PRS believes to be reliable. These contents have not been independently verified, and PRS makes no representation or warranty as to the accuracy, completeness or correctness. In some cases the Principal Act and/or Amendment Act may not be available. Principal Acts may or may not include subsequent amendments. For authoritative text, please contact the relevant state department concerned or refer to the latest government publication or the gazette notification. Any person using this material should take their own professional and legal advice before acting on any information contained in this document. PRS or any persons connected with it do not accept any liability arising from the use of this document. PRS or any persons connected with it shall not be in any way responsible for any loss, damage, or distress to any person on account of any action taken or not taken on the basis of this document.

# THE PONDICHERRY MOTOR VEHICLES TAXATION

ACT, 1967

(Act No. 5 of 1967)

16th October, 1967.

## AN ACT

to levy taxes on motor vehicles in the Union territory of Pondicherry.

BE it enacted by the Legislative Assembly of Pondicherry in the Eighteenth Year of the Republic of India as follows :—

### Short title and commencement.

1. (1) This Act may be called the Pondicherry Motor Vehicles Taxation Act, 1967:

(2) It extends to the whole of the Union territory of Pondicherry.

(3) It shall be deemed to have come into force on the 1st day of July, 1966.

### Definitions

2. In this Act, unless the context otherwise requires,—

(a) the following expressions used but not defined in this Act and defined in the Motor Vehicles Act, 1939 (Central Act 4 of 1939) shall have the meanings respectively assigned to them in that Act :—

(ii) "goods vehicles" ;

(iii) "invalid carriage" ;

(iv) "motor vehicle" ;

(v) "trailer" ; and

(vi) "unladen weight" ;

(b) "Central Act" means the Motor Vehicles Act, 1939 (4 of 1939) ;

(c) "Government" means the Administrator appointed by the President under article 239 of the Constitution ;

(d) "laden weight" in relation to a motor vehicle means,

(i) in case a permit is issued to the vehicle under the Central Act, the maximum laden weight specified in such permit ;

(ii) if no such permit is issued, the maximum laden weight specified in the registration certificate of the vehicle ;

(iii) if no weight is specified in the registration certificate, the maximum laden weight of the vehicle determined in such manner as the licensing officer may deem fit ;

(e) "laden weight" in relation to a trailer means,

(i) in case a permit is issued to the vehicle to which the trailer is attached under the Central Act, the maximum laden weight specified in such permit in respect of the trailer ;

weight specified in respect of the trailer in the registration certificate of the vehicle to which the trailer is attached;

(iii) if such weight is not specified in the registration certificate, the maximum laden weight of the trailer determined in such manner as the licensing officer may deem fit ;

(f) "licensing officer" means an officer appointed by the Government to exercise the powers and perform the functions of a licensing officer under this Act ;

<sup>1</sup> [(g) "local body" means any municipal council constituted under the Pondicherry Municipalities Act, 1973 and any village panchayat and commune panchayat council constituted under the Pondicherry Village and Commune Panchayats Act, 1973 ;]

(h) "Pondicherry" means the Union territory of Pondicherry ;

(i) "prescribed" means prescribed by rules made under this Act ;

(j) "public road" means any street, road, square, court, alley, passage or riding path over which the public have a right of way, whether a thoroughfare or not, and includes the roadway over any public bridge or causeway ;

(k) "registered owner" means the person in whose name a motor vehicle is registered or deemed to be registered under the Central Act ;

---

1. Substituted by Act 9 of 1973, section 513, w. e. f. 26—1—1974.

(1) "tax" means the tax leviable under sub-section (1) of section 3; and

<sup>1</sup> [(m) "urban area" means the area as notified from time to time by the Pondicherry Administration in the Official Gazette in accordance with sub-rule (2) of rule 4.13 of the Delhi Motor Vehicles Rules, 1940 as made applicable to the Union territory of Pondicherry,]

<sup>2</sup> [(n) "year" means the financial year; "half-year" means the first six months or the second six months of such year; and "quarter" means the first three months or the second three months of such half-year.]

#### **Imposition of a tax on motor vehicles.**

3. (1) The Government may, by notification in the Official Gazette, from time to time, direct that a tax shall be levied on every motor vehicle using any public road in Pondicherry.

(2) The notification issued under sub-section (1) shall specify the rates at which, and the quarter from which, the tax shall be levied:

Provided that the rates shall not exceed the maximum amounts specified in Schedule I:

<sup>3</sup> [Provided further that the tax already paid in respect of one category of permit viz., a public carrier permit or a zonal permit or a national permit for a goods vehicle shall be allowed to be adjusted against the tax payable for the grant of another category of such permits.]

---

1. Inserted by Act 7 of 1977, section 2, w. e. f. 30-9-1977.

2. Relettered by Act, 7 of 1977, section 2, w. e. f. 30-9-1977.

3. Inserted by Act 7 of 1977, section 3, w. e. f. 30-9-1977.

### Payment of tax and issue of licence.

4. (1) (a) The tax levied in pursuance of a notification issued under sub-section (1) of section 3 shall be paid by the registered owner or person having possession or control of the motor vehicle, at his choice, either quarterly, half-yearly or annually, upon a quarterly, half-yearly or annual licence to be taken out by him.

**Explanation.**—The tax for a half-yearly licence shall not exceed twice and the tax for an annual licence shall not exceed four times the tax for a quarterly licence. The Government shall have power to grant a suitable rebate in case of the half-yearly and annual licences.

(b) Where the tax for any motor vehicle has been paid for any quarter, half-year or year and the vehicle has not been used during the whole of that quarter, half-year or year or a continuous part thereof not being less than one month, a refund of the tax at such rates as may, from time to time, be notified by the Government, shall be payable subject to such conditions as may be specified in such notification.

(c) Notwithstanding anything contained in section 3 or in clauses (a) and (b), the Government may, by notification in the Official Gazette, from time to time, direct that a temporary licence for a period not exceeding thirty days at a time may be issued in respect of any class of motor vehicles on payment of such tax (not exceeding the maximum amounts specified in Schedule II) and subject to such conditions, as may be specified in such notification.

(1) No motor vehicle shall be used on any public road in Pondicherry at any time after the issue of a notification under sub-section (1) of section 3, unless a licence permitting such use during such time has been obtained under clause (a) or clause (c).

(2) Notwithstanding anything contained in sub-section (1), no person shall be liable to tax during any period on account of any taxable motor vehicle, the tax due in respect of which for the same period has already been paid by some other person.

(3) (a) When any person pays the amount of tax due in respect of a motor vehicle using any public road in Pondicherry or proves to the satisfaction of the licensing officer that no tax is payable in respect of such vehicle, the licensing officer shall—

(i) grant to such person a licence, in such form as may be notified by the Government to use the vehicle on public roads in Pondicherry for the period concerned; and

(ii) in the case referred to in clause (a) of sub-section (1) record that the tax has been paid for a specified period or that no tax is payable in respect of the vehicle, as the case may be in the certificate of registration granted or deemed to be granted in respect of the vehicle under the Central Act, or in the case of vehicles not registered or deemed to be registered under that Act, in a certificate in such form as may be notified by the Government.

(b) Every licence granted under clause (a) shall be valid throughout the areas of Pondicherry.

5. Every registered owner or person having possession or control of a motor vehicle shall, at the time of making payment of the tax, produce before the licensing officer a valid certificate of insurance in respect of the vehicle complying with the requirement of Chapter VIII of the Central Act.

**Liability to pay arrears of tax by person succeeding to the ownership, possession or control of motor vehicle.**

6. (1) If the tax leviable in respect of any motor vehicle remains unpaid by any person liable for payment thereof and such person before having paid the tax has transferred the ownership of such vehicle or has ceased to be in possession or control of such vehicle, the person to whom the ownership of the vehicle has been transferred or the person who has possession or control of such vehicle shall be liable to pay the said tax to the licensing officer.

(2) Nothing contained in this section shall be deemed to affect the liability to pay the said tax of the person who has transferred the ownership or has ceased to be in possession or control of such vehicle.

**Manner of payment of tax under this Act.**

7. Payment of every amount due under this Act shall be made by the production before the licensing officer of treasury challans to the value for which payment is required or in such other manner as may be prescribed.



**Carriage of licence on vehicle and duty to stop it on demand by police officer.**

8. (1) The licence granted in respect of a motor vehicle under clause (a) of sub-section (3) of section 4 shall be carried in a conspicuous place ~~upon the vehicle~~ in such manner as may be notified by the Government and if such a licence is not so carried upon such vehicle, the registered owner or the person having possession or control thereof shall be punishable with fine which may extend to fifty rupees.

(2) Any police officer in uniform who is not below the rank of Sub-Inspector or an officer of the Motor Vehicles Department not below the rank of a Motor Vehicles Inspector or a Regional Transport Officer or such other officer as may be authorised by the Government in this behalf, may require the driver of any motor vehicle on any public road to stop the vehicle and cause it to remain stationary so long as may reasonably be necessary for the purpose of satisfying himself that a licence has been duly obtained in respect of such vehicle.

(3) Any person failing to stop a motor vehicle when required to do so by an officer under sub-section (2) or resisting such officer shall be punishable with fine which may extend to fifty rupees.

**Penalty payable where tax not paid.**

9. When any registered owner or any person who has possession or control of any motor vehicle used or kept for use in Pondicherry is in default in making payment of the tax, the licensing officer may direct that, in addition to the amount of arrears, a sum not exceeding the annual tax payable in respect of such vehicle shall be recovered from him by way of penalty :

Provided that before giving any such direction, the registered owner or such person shall be given a reasonable opportunity of being heard.

**Power to seize and detain motor vehicles in case of non-payment of tax.**

10. Without prejudice to the provisions of sections 6 and 7, where any tax due in respect of any motor vehicle has not been paid as specified in section 4, such officer as may be authorised may seize and detain the motor vehicle in respect of which the tax is due under this Act and for this purpose take or cause to be taken any steps he may consider proper for the temporary safe-custody of the vehicle, until the tax due in respect of the vehicle is paid.

**Recovery of tax as an arrear of land revenue.**

11. Any tax due under this Act may also be recovered in the same manner as an arrear of land revenue under the law for the time being in force for the recovery of land revenue. The motor vehicle in respect of which the tax is due or its accessories may be distrained and sold in pursuance of this section, whether or not such vehicle or accessories are in the possession or control of the person liable to pay the tax.

**Utilisation of the proceeds of the tax.**

12. (1), (a) The proceeds of the tax collected under this Act every year shall be credited to the Consolidated Fund of Pondicherry.

(b) There shall be paid to each local body which, at the commencement of this Act, was levying tolls or vehicle tax on motor vehicles or both, a sum equivalent to the average annual income derived by such local body during the three years ending on the 30th day of June, 1966, from such tolls or vehicle tax on motor vehicles, or both, as the case may be.

(c) The Government shall determine the sums which should be credited to it or paid to local bodies under clauses (a) and (b) and such determination shall be final.

(2) In determining the amount payable to a local body under clause (b) of sub-section (1), the Government shall take into account,—

(a) the arrears of tolls or vehicle tax on motor vehicles left uncollected, which could have been collected;

(b) the amount which the local body should have paid to any other local body on account of collections made on behalf of the latter and remaining to be adjusted; and

(c) the vehicle tax payable on vehicles owned by the local body or by its employees in respect of which exemptions were granted by the local body.

(3) All sums payable to local bodies under this section shall be expenditure charged on the Consolidated Fund of Pondicherry.

#### Exemptions.

13. (1) The Government may, by notification in the Official Gazette, make an exemption, reduction in the rate or other modification in regard to the tax payable—

(i) by any person or class of persons, or

(ii) in respect of any motor vehicles or class of motor vehicles or motor vehicles running in any particular area.

(2) Every notification issued under sub-section (1) shall be laid on the table of the Legislative Assembly for a period of two months when the Assembly is in session.

**Saving as to vehicles used for agricultural purposes.**

14. Nothing in this Act shall apply to a motor vehicle used solely for the purposes of agriculture.

**Explanation.**—A motor vehicle used for transporting agricultural produce shall not, for the purpose of this section, be deemed to be used solely for the purpose of agriculture.

#### **Appeal.**

15. (1) Any person who is aggrieved by any order or direction of the licensing officer may file an appeal before such person or authority, in such manner, within such time and on payment of such fees, as may be prescribed.

(2) The appeal shall be heard and decided in such manner as may be prescribed.

**Protection in respect of acts done in good faith.**

16. No prosecution, suit or other legal proceeding shall lie against any person for anything in good faith done or intended to be done under this Act.

### **Trial of offences.**

17. No court inferior to that of a Magistrate of the first class shall try any offence punishable under this Act.

### **Procedure in certain cases.**

18. (1) A court taking cognizance of an offence punishable under sub-section (1) of section 8 or under sub-section (3) of that section, in so far as it relates to failure to stop a motor vehicle when required to do so by an officer, may state upon the summons to be served on the accused person that he—

(a) may appear by an Advocate and not in person, or

(b) may, by a specified date prior to the hearing of the charge, plead guilty to the charge by registered letter and remit to the court such sum not exceeding fifty rupees, as the court may specify.

(2) Where an accused person pleads guilty and remits the sum specified by the court, no further proceedings in respect of the offence shall be taken against him.

### **Power to make rules.**

19. (1) The Government may make rules for carrying out all or any of the purposes of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may provide for—

(a) the authority to which, the time within which and the manner in which the appeal may be made;

- (b) the fees to be paid in respect of such appeal ;
- (c) the procedure to be followed in disposing of the appeal ; and
- (d) any other matter required to be prescribed by or provided for by rules under this Act.

(3) In making a rule under this Act, the Government may provide that a contravention thereof shall be punishable with fine which may extend to fifty rupees.

(4) Every rule made under this Act shall, as soon as may be after it is issued, be laid before the Legislative Assembly, Pondicherry, while it is in session for a total period of fourteen days, which may be comprised in one session or in two or more successive sessions, and, if before the expiry of the session in which it is so laid or the successive sessions aforesaid, the Legislative Assembly makes any modification in the rule or decides that any such rule should not be issued, that rule shall thereafter have effect only in such modified form or have no effect as the case may be, so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

#### **Power of Government to amend Schedules.**

20. (1) The Government may, by notification, alter, add to or cancel any of the Schedules.

(2) Where a notification has been issued under sub-section (1), there shall, unless the notification is in the meantime rescinded, be introduced in the Legislative Assembly, as soon as may be, but in any case during the next session of the

Legislative Assembly following the date of the issue of the notification, a Bill on behalf of the Government, to give effect to the alteration, addition or cancellation, as the case may be, of the Schedules specified in the notification, and the notification shall cease to have effect when such Bill becomes law, whether with or without modifications, but without prejudice to the validity of anything previously done thereunder :

Provided that if the notification under sub-section (1) is issued when the Legislative Assembly is in session, such a Bill shall be introduced in the Legislative Assembly during that session :

Provided further that where for any reasons a Bill as aforesaid does not become law within six months from the date of its introduction in the Legislative Assembly, the notification shall cease to have effect on the expiration of the said period of six months.

(3) All references made in this Act to any of the Schedules shall be construed as relating to the Schedules as for the time being amended in exercise of the powers conferred by this section.

#### **Power to remove difficulties.**

21. If any difficulty or doubt arises in giving effect to the provisions of this Act, the Government may, by order published in the Official Gazette, make such provision or give such directions not inconsistent with the provisions of this Act as appears to it to be necessary or expedient for the removal of the difficulty or doubt ; and the order of the Government, in such cases, shall be final.

### Repeal.

22. The Pondicherry Motor Vehicles Taxation Act, 1966, (Act No. 4 of 1966) is hereby repealed.

### Validation.

23. Notwithstanding anything contained in any judgment, decree or order of any Court to the contrary, all taxes levied or collected or purporting to have been levied or collected under the Pondicherry Motor Vehicles Taxation Act, 1966 (Act No. 4 of 1966) (hereinafter referred to as the said Act), shall, for all purposes, be deemed to be and to have always been, validly levied or collected under the provisions of this Act, and accordingly—

(a) any rule, order or appointment purporting to have been made, any decision or direction purporting to have been given, any action or proceeding purporting to have been taken, or anything purporting to have been done under any provision of the said Act shall be deemed to be and to have been a rule, order or appointment made, decision or direction given, action or proceeding taken, or thing done under the corresponding provision of this Act ;

(b) no suit or other proceedings shall be maintained or continued in any Court against the Government or any person or authority whatsoever for the refund of any taxes so paid ; and

(c) no Court shall enforce any decree or order directing the refund of any taxes so paid.



1 [SCHEDULE I

[ See section 3 (2) ]

Class of vehicles (1)	Quarterly tax (2)
Rs. P.	
2 [1. Motor cycles (including motor scooters and cycles with attachment for propelling the same by mechanical powers) not exceeding 408 kgs. in weight, unladen—	
(a) Bicycles below 1.5 horse-power if not used for drawing a trailer or side car ...	6.00
(b) Bicycles below 2.0 horse-power but 1.5 horse-power and above if not used for drawing a trailer or side car ...	9.00
(c) Bicycles below 3.5 horse-power, but 2.0 horse-power and above if not used for drawing a trailer or side car ...	12.00
(d) Bicycles with 3.5 horse-power and above and others used for drawing a trailer or side car ...	15.00
(e) Tricycles ...	15.00

Provided that a rebate of 10 per cent on the annual tax payable shall be allowed, if the tax for one full year is paid in a lump sum.

1. Schedule substituted by Regulation 1 of 1975, section 3, w. e. f. 25—6—1974

2. Substituted by Act 7 of 1977, section 4, w. e. f. 30—9—1977.

(1)	(2)
	Rs. P.
2. Invalid carriages—	... 8.00
<p>Provided that a rebate of 10 per cent on the annual tax payable shall be allowed, if the tax for one full year is paid in a lump sum.</p>	
3. Goods vehicles—	
(i)(a) Vehicles not exceeding 3,000 kgs. in weight, laden	270.00
(b) Vehicles exceeding 3,000 kgs. but not exceeding 5,500 kgs. in weight, laden	560.00
(c) Vehicles exceeding 5,500 kgs. but not exceeding 9,000 kgs. in weight, laden	770.00
(d) Vehicles exceeding 9,000 kgs. but not exceeding 12,000 kgs. in weight, laden ..	1,000.00
(e) Vehicles exceeding 12,000 kgs. but not exceeding 13,000 kgs. in weight, laden ..	1,080.00
(f) Vehicles exceeding 13,000 kgs. but not exceeding 15,000 kgs. in weight, laden ..	1,260.00
(g) Vehicles exceeding 15,000 kgs. in weight, laden ..	1,260.00
	plus Rs. 25.00 per every 250 kgs. of weight or part thereof in excess of 15,000 kgs.]
1[(ii) Trailers, used for carrying goods other than trailers falling under items 6 and 7 of this Schedule—	
(a) Vehicles not exceeding 1,000 kgs. in weight, laden ..	35.00

1. Substituted by Regulation 1 of 1975, section 3, w. e. f. 25-6-1974.

(1)	(2)
	Rs. P.
(b) Vehicles exceeding 1,000 kgs. but not exceeding 2,000 kgs. in weight, laden ..	90.00
(c) Vehicles exceeding 2,000 kgs. but not exceeding 3,000 kgs. in weight, laden ..	135.00
(d) Vehicles exceeding 3,000 kgs. but not exceeding 4,000 kgs. in weight, laden ..	180.00
(e) Vehicles exceeding 4,000 kgs. but not exceeding 5,500 kgs. in weight, laden ..	270.00
(f) Vehicles exceeding 5,500 kgs. but not exceeding 7,000 kgs. in weight, laden ..	360.00
(g) Vehicles exceeding 7,000 kgs. but not exceeding 9,000 kgs. in weight, laden ..	420.00
(h) Vehicles exceeding 9,000 kgs. but not exceeding 10,500 kgs. in weight, laden ..	480.00
(i) Vehicles exceeding 10,500 kgs. but not exceeding 12,000 kgs. in weight, laden ..	540.00
(j) Vehicles exceeding 12,000 kgs. but not exceeding 13,000 kgs. in weight, laden ..	600.00
(k) Vehicles exceeding 13,000 kgs. but not exceeding 14,000 kgs. in weight, laden ..	690.00
(l) Vehicles exceeding 14,000 kgs. but not exceeding 15,000 kgs. in weight, laden ..	800.00
(m) Vehicles exceeding 15,000 kgs. ..	800.00
	plus Rs. 20 for every 250 kgs. or part thereof in excess of 15,000 kgs.]

(1)	(2)
1 [4. Motor vehicles plying for hire and used for the transport of passengers and in respect of which permits have been issued under the Motor Vehicles Act, 1939—	Rs. P.
(i) Vehicles permitted to carry in all—	
(a) not more than three persons (other than the driver)	50.00
(b) more than three but not more than five persons (other than the driver)	75.00
(c) more than five persons but not more than twelve persons (other than the driver)—	
For every seated passenger other than the driver	50.00
(ii) (a) Vehicles permitted to ply as stage carriages and to carry more than twelve persons (other than the driver and conductor) and plying exclusively within the limits of the urban area—	
(i) For every seated passenger (other than the driver and conductor) which the vehicle is permitted to carry	75.00
(ii) For every passenger (other than a seated passenger, driver or the conductor) which the vehicle is permitted to carry..	30.00

*Explanation.*—Urban areas for this purpose will be those areas declared as such under rule 4.13 of the Delhi Motor Vehicles Rules, 1940, as made applicable to the Union territory of Pondicherry and will include the distances covered through enclaves of other States, if any, lying in between these areas on a particular route, if the aggregate distance covered through such enclaves on a particular route does not exceed 16 kms.

1. Substituted by Act 7 of 1977, section 4, w. e. f. 30-9-1977.

(1)	(2)
-----	-----

Rs. P.

(b) Vehicles permitted to ply as stage carriages and to carry more than 12 persons (excluding the driver) and plying exclusively within the limits of this territory—

For every seated passenger (other than the driver and conductor) which the vehicle is permitted to carry.

150.00

*Explanation.*—“Limits of this territory” includes the distances covered in the enclaves of other States, if any, lying in between different commune panchayats of this territory, if such distances covered in the enclaves in the aggregate on a particular route do not exceed 16 kms.

(c) Vehicles permitted to ply as stage carriages and to carry more than 12 persons (excluding the driver) and plying on routes partly lying in this territory and partly in other States with which the Union territory of Pondicherry has entered, for the time being, into an agreement for the levy of single point tax—

For every seated passenger (other than the driver and conductor) which the vehicle is permitted to carry—

(i) Ordinary stage carriages	..	180.00
(ii) Express stage carriages	..	200.00

*Note.*—These will also include routes, the termini of which lie within the limits of this territory but the intervening distances of the enclaves of other States in the aggregate exceed 16 kms.

The tax payable in respect of a reserve stage carriage or a spare bus shall be three-fourths of the maximum rates payable per passenger for any of the regular stage carriages of the permit holder.

Class of vehicles (1)	Quarterly tax (2)
(iii) Vehicles permitted to ply only as a contract carriage (not being stage carriage plying as a contract carriage) and to carry more than five persons (other than the driver) if the contract carriage is classed as a "Tourist Vehicle"—	
	Rs. P.
For every person (other than the driver) which the vehicle is permitted to carry	100.00]
45. Motor vehicles not themselves constructed to carry any load (other than water, fuel, accumulators) and other equipment used for the purpose of propulsion, loose tools and loose equipment, used for haulage only—	
(a) Weighing not more than 2,500 kgs. unladen ..	100.00
(b) Weighing more than 2,500 kgs. unladen ..	140.00
6. Fire engines, fire tenders and road water sprinklers—	
(a) Not exceeding 1,000 kgs. in weight, laden ..	20.00
(b) Exceeding 1,000 kgs. but not exceeding 1,500 kgs. in weight, laden ..	30.00
(c) Exceeding 1,500 kgs. but not exceeding 2,000 kgs. in weight, laden ..	40.00
(d) Exceeding 2,000 kgs. but not exceeding 3,000 kgs. in weight, laden ..	50.00
(e) Exceeding 3,000 kgs. but not exceeding 4,000 kgs. in weight, laden ..	60.00
(f) Exceeding 4,000 kgs. but not exceeding 5,500 kgs. in weight, laden ..	75.00

1. Substituted by Regulation 1 of 1975, section 3, w. e. f. 25—6—1974.

(1)	(2)
	Rs. P.
(g) Exceeding 5,500 kgs. but not exceeding 7,500 kgs. in weight, laden ..	90.00
(h) Exceeding 7,500 kgs. but not exceeding 9,000 kgs. in weight, laden ..	110.00
(i) Exceeding 9,000 kgs. in weight, laden ..	120.00
(j) Additional tax payable in respect of such vehicles used for drawing trailers including fire engine trailer pumps—	
(i) For each trailer not exceeding 1,000 kgs. in weight, laden ..	15.00
(ii) For each trailer exceeding 1,000 kgs. but not exceeding 1,500 kgs. in weight, laden ..	20.00
(iii) For each trailer exceeding 1,500 kgs. but not exceeding 2,000 kgs. in weight, laden ..	25.00
(iv) For each trailer exceeding 2,000 kgs. in weight, laden ..	40.00
Provided that two or more vehicles shall not be chargeable under this clause in respect of the same trailer.]	
1[ 7. Motor vehicles other than those liable to tax under the foregoing provisions of this Schedule :—	
(a) Weighing not more than 700 kgs. unladen ..	40.00
(b) Weighing, more than 700 kgs. but not more than 1,500 kgs. unladen ..	50.00

1. Substituted by Act 7 of 1977, section 4, w. e. f. 30—9—1977.

(1)	(2)
	Rs. P.
(c) Weighing more than 1,500 kgs. but not more than 2,000 kgs. unladen	60.00
(d) Weighing more than 2,000 kgs. but not more than 3,000 kgs. unladen	70.00
(e) Weighing more than 3,000 kgs. unladen	90.00
(f) Additional tax payable in respect of such vehicles used for drawing trailers—	
(i) for each trailer not exceeding 1 tonne in weight, unladen	20.00
(ii) for each trailer exceeding 1 tonne in weight, unladen	30.00
<p>Provided that two or more vehicles shall not be chargeable under this clause in respect of the same trailer:</p> <p>Provided further that a rebate of 10 per cent on the annual tax payable shall be allowed, if the tax for one full year is paid in a lump sum.]</p>	



\* SCHEDULE II

[ See section 4 (1) (c) ]

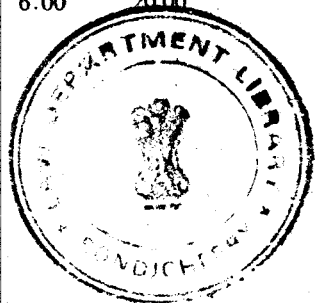
Class of vehicles.	Rate of taxes	
	For a period not exceeding seven days.	For a period exceeding seven days but not exceeding thirty days.
(1)	(2)	(3)
	Rs. P.	Rs.P.
1. Motor cycles whether used for drawing a trailer or side-car or not including motor, scooters and cycles with attachment for propelling the same by mechanical power..	2.00	6.00
2. Invalid carriages ..	1.25	3.75
3. Goods Vehicles :		
(1) Vehicles—		
(a) Vehicles not exceeding 1,000 kgs. in weight, laden ..	9.00	25.00
(b) Vehicles exceeding 1,000 kgs. but not exceeding 2,000 kgs. in weight, laden ..	20.00	60.00
(c) Vehicles exceeding 2,000 kgs. but not exceeding 3,000 kgs. in weight, laden ..	30.00	90.00
(d) Vehicles exceeding 3,000 kgs. but not exceeding 4,000 kgs. in weight, laden ..	40.00	120.00

\* Schedule substituted by Regulation 1 of 1975, section 3, w.e.f. 25-6-1974.

(1)	(2)	(3)
	Rs. P.	Rs. P.
(e) Vehicles exceeding 4,000 kgs. but not exceeding 5,500 kgs. in weight, laden ..	55.00	180.00
(f) Vehicles exceeding 5,500 kgs. but not exceeding 7,000 kgs. in weight, laden ..	65.00	240.00
(g) Vehicles exceeding 7,000 kgs. but not exceeding 9,000 kgs. in weight, laden ..	90.00	280.00
(h) Vehicles exceeding 9,000 kgs. but not exceeding 10,500 kgs. in weight, laden ..	110.00	350.00
(i) Vehicles exceeding 10,500 kgs. but not exceeding 12,000 kgs. in weight, laden ..	140.00	420.00
(j) Vehicles exceeding 12,000 kgs. but not exceeding 13,000 kgs. in weight, laden ..	160.00	450.00
(k) Vehicles exceeding 13,000 kgs. but not exceeding 14,000 kgs. in weight, laden ..	170.00	500.00
(l) Vehicles exceeding 14,000 kgs. but not exceeding 15,000 kgs. in weight, laden ..	190.00	550.00
(m) Vehicles exceeding 15,000 kgs. ..	200.00	600.00

(1)	(2)	(3)
	Rs. P.	Rs. P.
(2) Trailers used for carrying goods other than trailers falling under items 6 and 7 of Schedule—		
(a) For each trailer not exceeding 10,000 kgs. in weight, laden ....	7.00	20.00
(b) For each trailer exceeding 1,000 kgs. but not exceeding 2,000 kgs. in weight, laden ...	15.00	45.00
(c) For each trailer exceeding 2,000 kgs. but not exceeding 3,000 kgs. in weight, laden ...	25.00	65.00
(d) For each trailer exceeding 3,000 kgs. but not exceeding 4,000 kgs. in weight, laden ....	30.00	80.00
(e) For each trailer exceeding 4,000 kgs. but not exceeding 5,500 kgs. in weight, laden ....	40.00	110.00
(f) For each trailer exceeding 5,500 kgs. but not exceeding 7,000 kgs. in weight, laden ....	50.00	170.00
(g) For each trailer exceeding 7,000 kgs. but not exceeding 9,000 kgs. in weight, laden ....	65.00	185.00
(h) For each trailer exceeding 9,000 kgs. but not exceeding 10,500 kgs. in weight, laden .	80.00	235.00
(i) For each trailer exceeding 10,500 kgs. but not exceeding 12,000 kgs. in weight, laden ....	95.00	285.00

(1)	(2)	(3)
	Rs. P.	Rs. P.
(j) For each trailer exceeding 12,000 kgs. but not exceeding 13,000 kgs. in weight, laden ..	110.00	320.00
(k) For each trailer exceeding 13,000 kgs. but not exceeding 14,000 kgs. in weight, laden ....	120.00	350.00
(l) For each trailer exceeding 14,000 kgs but not exceeding 15,000 kgs. in weight, laden...	130.00	370.00
(m) For each trailer exceeding 15,000 kgs. in weight, laden ...	140.00	390.00
4. Motor vehicles plying for hire used for the transport of passengers—		
(a) Vehicles in respect of which permits have been issued under the Motor Vehicles Act, 1939 to carry not more than three passengers (other than the driver) ....	6.00	20.00
(b) Vehicles in respect of which permits have been issued under the Motor Vehicles Act, 1939 to carry more than three persons (other than the driver) but not more than five persons (other than the driver) for every person (other than the driver) which the vehicle is permitted to carry. ....	13.50	40.00



(1)	(2)	(3)
	Rs.P.	Rs.P.
(c) Vehicles permitted to ply as stage carriages and to carry more than six persons (other than the driver) for every person (other than the driver and the conductor) which the vehicle is permitted to carry . . . . .	15.00	60.00
(d) Vehicles permitted to ply solely as contract carriages (not being stage carriages plying as contract carriages) and to carry more than five persons (other than the driver) for every person (other than the driver) which the vehicle is permitted to carry . . . . .	10.00	30.00
5. Motor vehicles other than those liable to tax under the foregoing provisions of the Schedule—		
(a) Weighing not more than 700 kgs. unladen . . . . .	3.50	12.00
(b) Weighing more than 700 kgs. but not more than 2,200 kgs. unladen . . . . .	5.50	17.00
(c) Weighing more than 2,200 kgs. unladen . . . . .	7.50	23.00
(d) Additional tax payable in respect of such vehicles used for drawing trailers—		
(i) For each trailer not exceeding 1 tonne in weight, unladen . . . . .	2.00	3.00
(ii) For each trailer exceeding 1 tonne in weight, unladen . . . . .	4.00	10.00
Provided that two or more vehicles shall not be chargeable under this clause in respect of the same trailer.		