



# TAMIL NADU GOVERNMENT GAZETTE

EXTRAORDINARY

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## Part IV—Section 2

### Tamil Nadu Acts and Ordinances

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 21st April 2012 and is hereby published for general information:—

ACT No. 13 OF 2012

#### ***An Act further to amend the Tamil Nadu Motor Vehicles Taxation Act, 1974.***

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Sixty-third Year of the Republic of India as follows:—

1. (1) This Act may be called the Tamil Nadu Motor Vehicles Taxation (Amendment) Act, 2012.

Short title and commencement.

(2) It shall be deemed to have come into force on the 1st day of April 2012.

2. In section 2 of the Tamil Nadu Motor Vehicles Taxation Act, 1974 (hereinafter referred to as the principal Act), for clauses (1), (1-A) and (1-B), the following clauses shall be substituted, namely:—

Amendment of section 2.

Tamil Nadu  
Act 13 of  
1974.

“(1) “construction equipment vehicle” means rubber tyred (including pneumatic tyred), rubber padded or steel drum wheel mounted, self-propelled, excavator, loader, backhoe, compactor roller, dumper, motor grader, mobile crane, dozer, fork lift truck, self-loading concrete mixer, or any other construction equipment vehicle or combination thereof designed for off-highway operations in mining, industrial undertaking, irrigation and general construction but modified and manufactured with “on or off” or “on and off” highway capabilities.

*Explanation.*—A construction equipment vehicle shall be a non-transport vehicle, the driving on the road of which is incidental to the main off-highway function and for a short duration at a speed not exceeding 50 kms. per hour, but such vehicle does not include other purely off-highway construction equipment vehicle designed and adopted for use in any enclosed premises, factory or mine other than road network, not equipped to travel on public roads on their own power;

(1-A) “fleet operator” means an operator holding on or after the 1st April 1978, not less than two hundred and fifty stage carriage permits in respect of services other than—

(i) Express Service; or

(ii) Service exclusively within Chennai Metropolitan Area;

(1-B) "floor area" means total floor area inside the body of the vehicle (measuring length into breadth) less ten per cent standard deduction of the total floor area:

Provided that the fraction of a square metre beyond the first decimal point of the net floor area arrived at after standard deduction shall be rounded off to the next higher decimal point;

(1-C) "Government" means the State Government;".

Amendment of section 3.

**3.** In section 3 of the principal Act,—

(1) in sub-section (1), after the expression "in the Fifth Schedule", the expression "or in the Seventh Schedule or in the Eighth Schedule or in the Ninth Schedule" shall be inserted;

(2) in the proviso to sub-section (2), after the expression "in the Fifth Schedule", the expression "or in the Seventh Schedule or in the Eighth Schedule or in the Ninth Schedule" shall be inserted.

Amendment of section 4.

**4.** In section 4 of the principal Act,—

(1) in sub-section (1-A), for clause (a), the following clauses shall be substituted, namely:—

"(a) in respect of the motor vehicles specified in Part-I of the Second Schedule, in Part-I of the Third Schedule, in Part-I of the Seventh Schedule and in Part-I of the Eighth Schedule, at the time of its registration, a life time tax shall be paid at the rates specified in Part-I of the Second Schedule or in Part-I of the Third Schedule or in Part-I of the Seventh Schedule or in Part-I of the Eighth Schedule, as the case may be, on a licence to be taken out for the life time of such vehicles;

(aa) in respect of the motor vehicles specified in Part-II of the Seventh Schedule, the registered owners of such vehicles shall pay life time tax at the rates specified therein either at the time of renewal of permit or during the currency of the existing permit. In cases where the registered owners of the motor vehicles opt to pay the life time tax during the currency of permit, they shall exercise their option before the 31st day of March 2013 and shall pay the tax in either of the following manner:—

(i) in one lump sum after deducting the proportionate amount of tax already paid for the unutilized period of licence; or

(ii) in four equal annual instalments after deducting one-fourth of the proportionate amount of tax already paid for the unutilized period of licence in each such instalment;

(aaa) in respect of the motor vehicles specified in Part-II of the Eighth Schedule, the tax shall be paid at the rates specified therein, on a licence to be taken out for such vehicles;";

(2) in sub-section (4), after the expression "Fifth Schedule", the expression "or in the Seventh Schedule or in Part-I of the Eighth Schedule" shall be inserted.

Amendment of section 6.

**5.** To section 6 of the principal Act, the following proviso shall be added, namely:—

"Provided that in respect of contract carriages specified in the Ninth Schedule, such temporary licence may be issued on payment of tax at the rates specified in the Ninth Schedule."

|   |  |   |
|---|--|---|
| <p>6. In the First Schedule to the principal Act,—</p> <p>(1) in class 2,—</p> <p>(i) in paragraph I, item (d) and the entries relating thereto shall be omitted;</p> <p>(ii) after paragraph I, the following paragraph shall be inserted, namely:—</p> <p style="padding-left: 40px;">“I-A. Vehicles with a floor area of not more than 6 square metre and permitted to carry in all more than seven persons but not more than thirteen persons including the driver in respect of which tourist maxi-cab permit has been issued, for every person other than the driver.</p> <p>(2) in class 5-A, for clause (b), the following clause shall be substituted, namely:—</p> <p style="padding-left: 40px;">“(b) More than four persons but not more than six persons including the driver (ordinary motor cab-Metered taxi)</p> <p>(3) after class 6-B, the following class shall be inserted, namely:—</p> <p style="padding-left: 40px;">“6-C. Construction equipment vehicle</p> <p>(4) in class 8, for clause (b), the following clause shall be substituted, namely:—</p> <p style="padding-left: 40px;">“(b) in other cases – For every person (other than the driver) which the vehicle is permitted to carry,—</p> <p style="padding-left: 80px;">(i) Air conditioned</p> <p style="padding-left: 80px;">(ii) Non-Air conditioned</p> <p>(5) after class 9, the following class shall be added, namely:—</p> <p style="padding-left: 40px;">“10. Reserve stage carriage or spare bus (to carry more than six persons excluding the driver and the conductor) when operated as contract carriage on special occasions under special permit.</p> | <p>275.00.”;</p> <p>800.00”;</p> <p>10,000.00”;</p> <p>Tax<br/>Rs.<br/>15.00 per<br/>person per<br/>day.”.</p> | <p>Amendment of<br/>First<br/>Schedule.</p> |
|---|--|---|

7. After the Sixth Schedule to the principal Act, the following Schedules shall be added, namely:—

“SEVENTH SCHEDULE.

[See sections 3, 4 (1-A)(a) and (aa)]

Part-I

New tourist motor cab which vehicle is permitted to carry more than four persons but not more than seven persons including the driver

| At the time of registration                                   | <i>Rate of Tax</i>                       |
|---|--|
| (i) If the cost of the vehicle does not exceed rupees 10 lakh | 10 per cent<br>of the cost<br>of vehicle |
| (ii) If the cost of the vehicle exceeds rupees 10 lakh        | 15 per cent<br>of the cost<br>of vehicle |

Addition of  
new  
Schedules.

## Part-II

Old tourist motor cab which vehicle is already registered and is permitted to carry more than four persons but not more than seven persons including the driver

|   | <i>Rate of Tax</i>                   |
|---|--------------------------------------|
| (i) If the cost of the vehicle does not exceed rupees 10 lakh | 8.5 per cent of the cost of vehicle  |
| (ii) If the cost of the vehicle exceeds rupees 10 lakh        | 14.5 per cent of the cost of vehicle |

*Explanation.*—For the purpose of this Schedule, “cost of vehicle” means the cost of vehicle at the time of purchase, in such manner as may be prescribed.

## EIGHTH SCHEDULE

[See sections 3, 4 (1-A)(a) and (aaa)]

## Part - I

New tourist maxi-cab, with a floor area of more than 6 square metre, which vehicle is permitted to carry more than seven persons but not more than thirteen persons including the driver.

|   | <i>Rate of Tax</i>                 |
|---|------------------------------------|
| At the time of registration                                   |                                    |
| (i) If the cost of the vehicle does not exceed rupees 10 lakh | 10 per cent of the cost of vehicle |
| (ii) If the cost of the vehicle-exceeds rupees 10 lakh        | 15 per cent of the cost of vehicle |

*Explanation.*—For the purpose of this Schedule, “cost of vehicle” means the cost of vehicle at the time of purchase, in such manner as may be prescribed.

## Part - II

Old tourist maxi cab which vehicle is already registered and is permitted to carry more than seven persons but not more than thirteen persons including the driver

|  | <i>Quarterly tax<br/>Rs.</i> |
|--|------------------------------|
| (i) If the floor area of the vehicle is more than 6 square metre but not more than 8 square metre. | 420.00 per square metre.     |
| (ii) If the floor area of the vehicle is more than 8 square metre.                                 | 450.00 per square metre.     |

## NINTH SCHEDULE

(See sections 3 and 6)

Contract carriages in respect of which temporary licence is issued—

|   | <i>Tax<br/>Rs.</i> |
|---|--------------------|
| (a) Tourist motor cab—  |                    |
| (i) If the temporary licence is for a period not exceeding 7 days | 60.00 per entry    |

|  | Tax<br>Rs.                             |
|--|--|
| (ii) If the temporary licence is for a period exceeding 7 days but not exceeding 30 days   | 180.00 per entry                       |
| (iii) If the temporary licence is for a period exceeding 30 days but not exceeding 90 days   | 450.00 per entry                       |
| (b) Tourist maxi cab—  |  |
| (i) If the temporary licence is for a period not exceeding 7 days  | 75.00 per seat per entry               |
| (ii) If the temporary licence is for a period exceeding 7 days but not exceeding 30 days   | 160.00 per seat per entry              |
| (iii) If the temporary licence is for a period exceeding 30 days but not exceeding 90 days   | 450.00 per seat per entry              |
| (c) Omni bus including sleeper coach in respect of which permit is granted under sub-section (8) or (9) of section 88 of the Motor Vehicles Act, 1988— |  |
| (i) If the temporary licence is for a period not exceeding 7 days  | 600.00 per seat or berth per entry     |
| (ii) If the temporary licence is for a period exceeding 7 days but not exceeding 30 days   | 1500.00 per seat or berth per entry    |
| (iii) If the temporary licence is for a period exceeding 30 days but not exceeding 90 days   | 3500.00 per seat or berth per entry.”. |

(By order of the Governor)

G. JAYACHANDRAN,  
*Secretary to Government,  
Law Department.*