In exercise of the powers conferred by section 3 of the Puducherry Motor Vehicles Taxation Act, 1967 (Act No. 5 of 1967), the Lieutenant-Governor, Puducherry hereby directs that with effect from the quarter commencing from the 1st January 2012 tax shall be levied on the following categories of the vehicles using any public road in Puducherry at the rates specified against each such category, and for this purpose, the notification issued in G.O. Ms. No.25/TD/2010, dated the 1st November 2010 of the Transport Secretariat, Puducherry and published in the Extraordinary Gazette Part-II, No. 53, dated 19th November 2010 shall be amended as follows, namely :—
AMENDMENT

In the said notification,—

(i) in item 2,—

(a) in sub-item I, for clause (h), the following shall be substituted, namely:—

Quarterly tax

₹

“(h) Heavy passenger motor vehicle
having seating capacity not exceeding
54 persons, including the driver, for
every person other than the driver
considered as "Deluxe Contract
Carriage".

1200”; and

(b) in sub-item III, in clause (c), for the portion beginning
with the words “The tax payable in respect of a reserve stage
carriage” and ending with the words “regular stage carriages
of the permit holder”, the following shall be substituted,
namely:—

Quarterly tax

₹

“(d) Vehicles to ply as a Reserve Stage
Carriage or a spare bus for every person
other than the driver and conductor.

360”.

(ii) in item 5, for clause (f) and the entries relating thereto,
the following shall be substituted, namely:—

Annual tax  Life tax

₹    ₹

“(f) Motor vehicles costing above
₹ 15 lakhs and up to ₹ 20 lakhs
irrespective of laden weight.

7,000  50,000

(g) Motor vehicles costing above
₹ 20 lakhs irrespective of laden
weight.

14,000 1,00,000”.

(By order of the Lieutenant-Governor)

T. KARIKALAN,
Transport Commissioner-cum-
Additional Secretary to Government.
GOVERNMENT OF PUDUCHERRY
TRANSPORT SECRETARIAT

(G.O. Ms. No. 2/TD/2012, dated 4th January 2012)

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of section 20 of the Puducherry Motor Vehicles Taxation Act, 1967 (Act No. 5 of 1967), the Lieutenant-Governor, Puducherry hereby makes with effect from the quarter commencing from 1st January 2012 the following alterations to the Schedule-I to the Act, namely:—

ALTERATIONS

In the Puducherry Motor Vehicles Taxation Act, 1967 (Act No. 5 of 1967), in Schedule-I,—

(i) in item 2(a), in sub-item I, for clause (h) and the entries relating thereto, the following shall be substituted, namely:—

Quarterly tax

`1200.

(h) Heavy passenger motor vehicle having seating capacity not exceeding 54 persons, including the driver, for every person other than the driver considered as "Deluxe Contract Carriage".

and

(b) in sub-item III, in clause (c), for the portion beginning with the words "the tax payable in respect of a reserve stage carriage" and ending with the words "regular stage carriages of the permit holder", the following shall be substituted, namely:—

Quarterly tax

`360.

(d) Vehicles to ply as a Reserve Stage Carriage or a spare bus for every person other than the driver and conductor

(ii) in item 8, for clause (f) and the entries relating thereto, the following shall be substituted, namely:—
Annual tax    Life time tax
₹         ₹

“(f) Motor vehicles costing above ₹ 15 lakhs and up to ₹ 20 lakhs irrespective of laden weight.  7,000  50,000

(g) Motor vehicles costing above ₹ 20 lakhs irrespective of laden weight.  14,000  1,00,000”.

(By order of the Lieutenant-Governor)

T. KARIKALAN,
Transport Commissioner-cum-
Additional Secretary to Government.

———

In the Principal Act, the following shall be included in Schedule I-A, namely:—

[See section 3 (2) second proviso]

**SCHEDULE OF ONE TIME TAX**

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Age of vehicle</th>
<th>(9)</th>
<th>(10)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Motor vehicles costing above ₹ 15 lakhs and up to ₹ 20 lakhs irrespective of unladen weight.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(1)</td>
<td>At the time of registration of new vehicle</td>
<td>50,000</td>
<td>1,00,000</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
</tr>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(9)</td>
<td>(10)</td>
</tr>
<tr>
<td>2</td>
<td>(i) Not more than 1 year</td>
<td>46,000</td>
<td>92,000</td>
</tr>
<tr>
<td>3</td>
<td>(ii) More than 1 year but not more than 2 years.</td>
<td>42,000</td>
<td>84,000</td>
</tr>
<tr>
<td>4</td>
<td>(iii) More than 2 years but not more than 3 years.</td>
<td>38,000</td>
<td>76,000</td>
</tr>
<tr>
<td>5</td>
<td>(iv) More than 3 years but not more than 4 years.</td>
<td>34,000</td>
<td>68,000</td>
</tr>
<tr>
<td>6</td>
<td>(v) More than 4 years but not more than 5 years.</td>
<td>30,000</td>
<td>60,000</td>
</tr>
<tr>
<td>7</td>
<td>(vi) More than 5 years but not more than 6 years.</td>
<td>26,000</td>
<td>52,000</td>
</tr>
<tr>
<td>8</td>
<td>(vii) More than 6 years but not more than 7 years.</td>
<td>22,000</td>
<td>44,000</td>
</tr>
<tr>
<td>9</td>
<td>(viii) More than 7 years but not more than 8 years.</td>
<td>18,000</td>
<td>36,000</td>
</tr>
<tr>
<td>10</td>
<td>(ix) More than 8 years but not more than 9 years.</td>
<td>13,000</td>
<td>26,000</td>
</tr>
<tr>
<td>11</td>
<td>(x) More than 9 years but not more than 10 years.</td>
<td>8,000</td>
<td>16,000</td>
</tr>
<tr>
<td>12</td>
<td>(xi) More than 10 years</td>
<td>5,000</td>
<td>10,000</td>
</tr>
</tbody>
</table>

If the vehicle is already registered and its age from the month of registration is—
In the Principal Act, the following shall be included in Schedule I-B, namely:—

[See section 3 (2) second proviso]

**SCHEDULE OF REFUND OF ONE TIME TAX**

Where a life time tax for any motor vehicles has been paid on or after 1-1-2012, the refund shall be made at the following rates:

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Age of vehicle</th>
<th>Motor vehicles costing above ₹ 15 lakhs and up to ₹ 20 lakhs irrespective of unladen weight.</th>
<th>Motor vehicles costing up to ₹ 20 lakhs irrespective of unladen weight.</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(9)</td>
<td>(10)</td>
</tr>
<tr>
<td>1</td>
<td>Within a year</td>
<td>46,000</td>
<td>92,000</td>
</tr>
<tr>
<td>2</td>
<td>After one year but within two years</td>
<td>42,000</td>
<td>84,000</td>
</tr>
<tr>
<td>3</td>
<td>After two years but within three years</td>
<td>38,000</td>
<td>76,000</td>
</tr>
<tr>
<td>4</td>
<td>After three years but within four years</td>
<td>34,000</td>
<td>68,000</td>
</tr>
<tr>
<td>5</td>
<td>After four years but within five years</td>
<td>30,000</td>
<td>60,000</td>
</tr>
<tr>
<td>6</td>
<td>After five years but within six years</td>
<td>25,000</td>
<td>50,000</td>
</tr>
<tr>
<td>7</td>
<td>After six years but within seven years</td>
<td>20,000</td>
<td>40,000</td>
</tr>
<tr>
<td>8</td>
<td>After seven years but within eight years</td>
<td>15,000</td>
<td>30,000</td>
</tr>
<tr>
<td>9</td>
<td>After eight years but within nine years</td>
<td>10,000</td>
<td>20,000</td>
</tr>
<tr>
<td>10</td>
<td>After nine years but within ten years</td>
<td>5,000</td>
<td>10,000</td>
</tr>
</tbody>
</table>