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**La Gazette de L'État de Poudouchéry**  
**The Gazette of Puducherry**

**PART - II**

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No. } 40 Poudouchéry	Vendredi	7 Août 2020
No. } Puducherry	Friday	7th August 2020

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(16 Sravana 1942)

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**GOVERNMENT OF PUDUCHERRY**  
**LAW DEPARTMENT**

*No. 121/Leg/2020-LD.*

*Puducherry, the 7th August 2020.*

The following Act of the Legislative Assembly, Puducherry, received the assent of the Lieutenant-Governor, Puducherry, on the 5th day of August, 2020 and is hereby published for general information.

**N. MURUGAVEL,**  
Under Secretary to Government (Law).

THE PUDUCHERRY MOTOR VEHICLES  
TAXATION (AMENDMENT) ACT, 2020

(Act No. 7 of 2020)

(05-08-2020)

AN

ACT

**further to amend the Puducherry Motor Vehicles Taxation  
Act, 1967.**

BE it enacted by the Legislative Assembly of  
Puducherry in the Seventy-first Year of the Republic of  
India as follows:—

Short title and  
commencement.

1. (1) This Act may be called the Puducherry Motor  
Vehicles Taxation (Amendment) Act, 2020.

(2) It shall come into force on and from the  
date of its publication in the Official Gazette.

Amendment  
of section 11.

2. In the Puducherry Motor Vehicles Taxation Act, Act No.  
1967, for the existing section 11, the following shall be 5 of  
substituted, namely,— 1967.

“11. Recovery of tax, compounding fee and  
other dues payable to the Transport Department by  
auctioning the detained vehicles lying unclaimed:

(1) Any due under this Act or any compounding  
amount or any other amount payable to the  
Transport Department by any vehicle owner shall  
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.

(2) The motor vehicle in respect of which the  
tax or any compounding amount or any other  
amount payable to the Transport Department,  
the said motor vehicle or its accessories may be  
distrainted and sold in pursuance of this section,  
whether or not such motor vehicle or its  
accessories are in the possession or control of  
the person liable to pay the tax or compounding  
amount or any other amount payable to the  
Transport Department.

(3) The Transport Commissioner or any other officer empowered by him in this behalf, shall furnish to the person employed to distrain the motor vehicle of a defaulter (hereinafter called the distrainer) as stated in sub-section (1) of this section, a demand in writing, duly signed by him, specifying the name of the defaulter, the amount of arrear/due for which the distress is to be issued and the date on which the arrear/amount payable fell due.

(4) The distrainer shall issue a demand to the defaulter through post or mail or by any other relevant mode of communication to the last available address of the defaulter/registered owner of the motor vehicle, by granting 15 days time to settle the dues.

(5) In case, if, the defaulter/registered owner is absent or not available or not resides in the last available address and his/her present residential address is not known, the demand shall be published in the leading newspaper by granting 15 days time to settle the tax/arrears/dues/amount payable to the Transport Department.

(6) Where the amount due is not paid in accordance with the terms of the demand issued as per sub-sections (3) and (4) of this section and within the time-limit prescribed, and no arrangement for securing such amount has been entered into, to the satisfaction of the Transport Commissioner or the distrainer, who shall transmit an inventory of the property distrained, for auctioning, as may be deemed fit, so that it may be publicly sold and the proceeds of the auction shall go for the discharge of tax/arrears/dues/amount payable to the Transport Department, with the cost of distraint, if any.

(7) Distress to be withdrawn, prior to the sale, if, the defaulter/registered owner tenders payment or come forward to discharge the tax/arrears/dues/amount payable to the Transport Department, alongwith all other necessary expenses attending the distress, after his/her motor vehicle/property has been distrained, but, prior to the date of sale, the distrainer shall receive the amount so tendered and shall release the property, forthwith.

(8) The distress levied shall not be excessive, that is to say, the property distrained shall be as nearly as possible proportionate to the tax/arrears/dues/amount payable to the Transport Department.

(9) In case, the proceeds of auction is more than the dues accrued against the vehicle, excess amount shall stand forfeited to the public revenue, unless a claim to that effect is made in writing to the Transport Commissioner by the registered owner within 15 days of conduct of auction. If, the claim is found to be in order, the excess amount, after deducting the cost of auction process, shall be payable to the registered owner within 15 days of the filing of claim.

(10) If, the amount realized is less, any dues to the Transport Department, then the excess amount to be payable shall be recovered from the defaulter by auctioning other properties of registered owner as arrear of land revenue, the defaulter is known.”