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GOVERNMENT OF PUDUCHERRY
TRANSPORT SECRETARIAT

(G.O. Ms. No. 03/TD/2025, Puducherry, dated 04th June 2025)

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of section 3 and sub-section (1) of section 20 and sub-section (1) of section 13 of the Puducherry Motor Vehicles Taxation Act, 1967 (Act No. 5 of 1967) and in supersession of G.O. Ms. No. 34/Tr.-2002, dated 30-08-2002 of the Transport Department (Secretariat Wing), Puducherry and in partial modification of the notified (1) The Puducherry Motor Vehicles Taxation (Amendment) Act, 1996 notified *vide* G.O. No. 4773/96-LA(Legn)., dated 17-09-1996 of Legislative Assembly Secretariat, Puducherry, (2) The Puducherry Motor Vehicles Taxation (Amendment) Act, 1997

notified *vide* G.O. No. 81/Leg./97-LD., dated 14-05-1997 of Law Department, Puducherry, (3) G.O. Ms. No. 17/TD/2010 & 18/TD/2010 of even, dated 06-09-2010 of the Transport Secretariat, Puducherry, (4) G.O. Ms. No. 24 TD/2010 & 25/TD/2010 of even, dated 01-11-2010 of the Transport Secretariat, Puducherry, (5) G.O. Ms. No. 01/TD/2012 & 02/TD/2012 of even, dated 04-01-2012 of the Transport Secretariat, Puducherry, (6) G.O. Ms. No. 08/TD/2018 & 09/TD/2018 of even, dated 05-12-2018 of the Transport Secretariat, Puducherry, (7) G.O. Ms. No. 10/TD/2018 & 11/TD/2018 of even, dated 05-12-2018 of the Transport Secretariat, Puducherry and (8) G.O. Ms. No. 10/TD/2020 & 11/TD/2020 of even, dated 15-09-2020 of the Transport Secretariat, Puducherry, the Lieutenant-Governor, Puducherry, hereby pleased to make the following amendments to the Schedule-I, Schedule I-C, Schedule I-D, Schedule II and insertion of Schedule I-E in the said Act with effect from 1st June 2025, namely:-

I. Amendment of Schedule - I

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

(i) In item 1, after the 3rd column titled, 'Five Year Tax', a 4th column titled 'One Time Tax (Life Tax)' shall be inserted.

(ii) After clause (a) in sub-item (i) of item 1 and the entries relating thereto, the following clause (aa) shall be inserted, namely:-

	One Time Tax (Life Tax)
“(aa) Vehicles classified as E-cart as defined in Rule 2(cc) of the Central Motor Vehicles Rules, 1989, irrespective of the laden weight.	1.5 % (of cost of the vehicle)

Note: The cost of the vehicle shall be the sale price of the vehicle excluding GST.”

(iii) For clauses (a) and (b) of sub-item (I) of item 2 and the entries relating thereto, the following shall be substituted, namely: -

	One Time Tax (Life Tax)
“(a) Vehicles classified as E-rickshaw as defined in Rule 2(cb) of the Central Motor Vehicles Rules, 1989, irrespective of the seating capacity.	1.5 % (of cost of the vehicle)
(b) Not more than four persons including the Driver.	3 % (of cost of the vehicle)

Note: The cost of the vehicle shall be the sale price of the vehicle excluding GST.”

(iv) After clause (k) in sub-item (I) of item 2, the following clause (l) shall be inserted, namely:-

	Annual Tax
“(l) Motor vehicles registered as Camper vans/Caravans under Public Service Vehicle/Contract Carriage category/Transport category irrespective of the seating capacity.	
(la) light and medium vehicles	₹ 32,000
(lb) heavy vehicles	₹ 48,000”

(v) For item 5 and the entries relating thereto, the following shall be substituted, namely:-

“5. Motor Cycles (including motor scooters and cycles with attachment for propelling the same by mechanical powers) above 55cc, irrespective of the weight unladen:-

	One Time Tax (Life Tax)
(a) Motor cycles costing up to ₹ 5 lakhs	2 % (of the cost of the vehicle)
(b) Motor cycles costing above ₹ 5 lakhs	8 % (of the cost of the vehicle)

Note: The cost of the vehicle shall be the sale price of the vehicle excluding GST.”

(vi) For item 8 and the entries relating thereto, the following shall be substituted, namely:-

“8. Motor vehicles [including Ambulance, Hearse van, Mobile Clinic, Camper van/Caravan for private use (non-transport), *etc.*] other than those liable to tax under the foregoing provisions of the items 1 to 7 of this Schedule.

	One Time Tax (Life Tax)
(a) Motor vehicles costing up to ₹ 10 lakhs irrespective of the unladen weight.	4 % of cost of the vehicle.
(b) Motor vehicles costing above ₹ 10 lakhs and 7% up to ₹ 40 lakhs irrespective of the unladen weight.	7 % of cost of the vehicle.
(c) Motor vehicles costing above ₹ 40 lakhs irrespective of the unladen weight.	8 % of cost of the vehicle.

Note: The cost of the vehicle shall be the sale price of the vehicle excluding GST.”

(vii) In item 11, after clause (c), and before the rates specified at the entries (a) to (j) the following clause (d) shall be inserted, namely:-

“(d) A Motor vehicle temporarily registered in the Union territory of Puducherry to be registered permanently in other State or Union Territory.

Note: As the Temporary Registration Certificate shall be valid for an initial period of six months as per the Rule 53-B(2) of the Central Motor Vehicles Rules, 1989, the tax shall be payable for a period of six months initially and then as per the extension of validity of such certificate.”

(viii) After item 11, the following item 12 shall be inserted, namely:-

“12. Motor vehicles liable to tax under the foregoing provisions of items 1 to 11 of the Schedule-I and those in respect of:

Motor vehicles which are powered exclusively by an electric motor defined as “Battery operated vehicle” under sub-rule (u) of rule 2 of the Central Motor Vehicles Rules, 1989 or vehicles fitted with Internal Combustion Engines exclusively driven by cleaner fuels like bio-diesel.	50% of the tax payable for the similar class of vehicles fitted with internal combustion engines driven by fossil fuel like Petrol or Diesel.
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This item shall not apply for:-

- (i) The Hybrid vehicles which can be driven with fossil fuels like petrol or diesel and also by battery.
- (ii) E-rickshaw and E-cart as defined in Rules 2(cb) and 2(cc), respectively, of the Central Motor Vehicles Rules, 1989.

Note: The cost of the vehicle shall be the sale price of the vehicle excluding GST.”

(ix) For the Schedule I-C and Schedule I-D, the following shall be substituted, namely:-

SCHEDULE I-C
[See section 3 (2) third proviso]
Schedule of One Time Tax (Life Tax)

Part-II Old Motor Vehicles

Tax to be collected for old vehicles proportionate to One Time Tax (Life Tax) payable for a new vehicle		Percentage of One Time Tax (Life Tax)							
Age of the vehicle from the month of original registration		1.5	2	3	4	6	7	8	
Sl. No.	New vehicle while registration								
1.	Not more than one year	1.37	1.82	2.73	3.64	5.46	6.37	7.28	
2.	More than one year but not more than 2 years	1.23	1.64	2.46	3.28	4.92	5.74	6.56	
3.	More than 2 years but not more than 3 years	1.10	1.46	2.19	2.92	4.38	5.11	5.84	
4.	More than 3 years but not more than 4 years	0.96	1.28	1.92	2.56	3.84	4.48	5.12	
5.	More than 4 years but not more than 5 years	0.83	1.10	1.65	2.20	3.30	3.85	4.40	
6.	More than 5 years but not more than 6 years	0.69	0.92	1.38	1.84	2.76	3.22	3.68	
7.	More than 6 years but not more than 7 years	0.56	0.74	1.11	1.48	2.22	2.59	2.96	
8.	More than 7 years but not more than 8 years	0.42	0.56	0.84	1.12	1.68	1.96	2.24	
9.	More than 8 years but not more than 9 years	0.29	0.38	0.57	0.76	1.14	1.33	1.52	
10.	More than 9 years but not more than 10 years	0.15	0.20	0.30	0.40	0.60	0.70	0.80	
11.	More than 10 years								

Tax to be refunded for old vehicles

Sl. No.	Age of the vehicle from the month of original registration	Percentage of One Time Tax (Life Tax)						
		1.5	2	3	4	6	7	8
1.	Not more than one year	1.37	1.82	2.73	3.64	5.46	6.37	7.28
2.	More than one year but not more than 2 years	1.23	1.64	2.46	3.28	4.92	5.74	6.56
3.	More than 2 years but not more than 3 years	1.10	1.46	2.19	2.92	4.38	5.11	5.84
4.	More than 3 years but not more than 4 years	0.96	1.28	1.92	2.56	3.84	4.48	5.12
5.	More than 4 years but not more than 5 years	0.83	1.10	1.65	2.20	3.30	3.85	4.40
6.	More than 5 years but not more than 6 years	0.69	0.92	1.38	1.84	2.76	3.22	3.68
7.	More than 6 years but not more than 7 years	0.56	0.74	1.11	1.48	2.22	2.59	2.96
8.	More than 7 years but not more than 8 years	0.42	0.56	0.84	1.12	1.68	1.96	2.24
9.	More than 8 years but not more than 9 years	0.29	0.38	0.57	0.76	1.14	1.33	1.52
10.	More than 9 years but not more than 10 years	0.15	0.20	0.30	0.40	0.60	0.70	0.80

Note : No refund will be allowed for the vehicles aged more than 10 years.

(x) After the Schedule I-D, the following Schedule I-E shall be inserted, namely:-

“SCHEDULE I-E

[See section 3 (2) third proviso]

**Schedule of Levy/Refund of One Time Tax (Life Tax)
for Battery Operated Vehicles**

Types of Vehicle	Levy/Refund of One Time Tax (Life Tax)
Motor vehicles which are powered exclusively by an electric motor defined as “Battery operated vehicle” under sub-rule (u) of Rule 2 of the Central Motor Vehicles Rules, 1989 or vehicles fitted with Internal Combustion Engines exclusively driven by cleaner fuels like bio-diesel.	50% of the tax payable or refundable as the case may be, applicable under Schedules I-A to I-D for vehicles fitted with internal combustion engines driven by fossil fuel like Petrol or Diesel.

This item shall not apply for:-

- (i) The Hybrid vehicles which can be driven with fossil fuels like petrol or diesel and also by battery.
- (ii) E-rickshaw and E-cart as defined in Rules 2(cb) and 2(cc), respectively, of the Central Motor Vehicles Rules, 1989.”

II. Amendment of Schedule - II

After item 7, in the Schedule-II of the Puducherry Motor Vehicles Taxation Act, 1967 and the entries relating thereto, the following items 8, 9, 10 and 11 shall be inserted, namely: -

	3 days ₹	7 days ₹	30 days ₹
“8. Motor vehicles registered as Camper vans/Caravans under Public Service Vehicle/ Contract Carriage category/ Transport category irrespective of the seating capacity:			
(a) light and medium vehicles	860	1,340	4,200
(b) heavy vehicles	1,800	2,800	8,800
9. E-rickshaw and E-cart as defined in Rules 2(cb) and 2(cc), respectively of the Central Motor Vehicles Rules, 1989.	—	15	45
10. Motor Cycles covered under ‘Rent a Motor Cycle Scheme’.	—	55	165
11. Motor vehicles which are powered exclusively by an electric motor defined as “Battery operated vehicle” under sub-rule (u) of Rule 2 of the Central Motor Vehicles Rules, 1989 or vehicles fitted with Internal Combustion Engines exclusively driven by cleaner fuels like bio-diesel.	50% of the tax payable for the similar class of vehicles fitted with internal combustion engines driven by fossil fuel like Petrol or Diesel”.		

This item shall not apply for:-

- (i) The Hybrid vehicles which can be driven with fossil fuels like petrol or diesel and also by battery.
- (ii) E-rickshaw and E-cart as defined in Rules 2(cb) and 2(cc), respectively, of the Central Motor Vehicles Rules, 1989.

2. This issues with the concurrence of the Finance Department *vide* their Note#10 in I.D. No. E.Comp. No. 25336/FD/F5/AI/FC/24-25, dated 09-01-2025 and Note#23, dated 18-04-2025.

(By order of the Lieutenant-Governor)

Dr. A.S. SIVAKUMAR,
Additional Secretary to Government (Transport).
