

TAMIL NADU MOTOR VEHICLES TAXATION RULES 1974**ARRANGEMENT OF RULES**

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THE TAMIL NADU MOTOR VEHICLES TAXATION RULES, 1974

- 1.** (a) These Rule may be called the Tamil Nadu Motor Vehicles Taxation Rules, 1974. **Short title, extent and commencement**
- (b) They extend to the whole of the State of Tamil Nadu.
- (c) They shall come into force on the 1st April 1974
- 2.** In these rules, unless there is anything repugnant in the subject or context;- **Definition**
- (a) “Act” means the Tamil Nadu Motor Vehicles Taxation Act 1974 (Tamil Nadu Act 13 of 1974)
- (b) “Government” means the Government of Tamil Nadu.
- (c) “Motor Vehicles Act” shall have the same meaning as fined under sub-section (5) of section 2 of the Act.
- (d) “Passenger” for the purpose of these rules means “Passenger” defined in the Tamil Nadu Motor Vehicles Rules 1940.
- 3.** For the purpose of sub-section (1), of section 3 of the Tamil Nadu Motor Vehicles Taxation Act, deemed to be used or kept for use in the State of Tamil Nadu. **Motor Vehicles Deemed To Be Used Or Kept For Use In The State Of Tamil Nadu**
- (a) in the case of non-transport vehicles and transport vehicles exempted from permit under sub-section (3) of Section 42 of the Motor Vehicles Act, 1939 (Central Act IV of 1939), so long as the registration of the vehicle remains on the records of any registering authority of this State without having been transferred to the records of the registering authority of any other State under the provisions of sub-section (2) of Section 29 or Section 30 of the said Act.
- (b) in the case of non-transport vehicles and transport vehicles exempted from permit under sub-section (3) of Section 42 of the Motor Vehicles Act, 1939 (Central act IV of 1939) registered in any other State if they are used or kept for use in this State.
- (c) in the cause of transport vehicles other than those referred in clauses (a) and (b) above so long as the vehicle is covered by permit or countersignature of permit issued by any transport authority in this State or section (2) of Section 68 of the Motor Vehicles Act 1939 (Central Act IV of 1939) registered in any other State if they are used or kept for use in this State.

(d) the imported vehicles acquired by the State Trading Corporation of India and kept in its godowns for resale shall not be deemed to be used or kept for use in this state provided that these vehicles shall not be put on public road for use as motor vehicles under any circumstances till the ownership of such vehicles is changed.

(G.O.Ms.No.392, Home Dept. dated 20.02.1984).

(e) a vehicle which is seized and detained by any Court or Government or authority empowered to seize or detain shall not be deemed to be used or kept for use in this State and such seizure or detention shall be certified by such court or Government Department or other authority subject to physical verification report on such vehicle by the transport Department officials on the non use of the vehicles in public roads during period of seizure and detention.

(G.O.Ms.No.679, Home dated 24.03.1982).

(f) A vehicle which is seized and detained by any financial institution owned by the Government shall not be deemed to be used or kept for use in this state on such seizure or detention shall be certified by that financial institutions of the Government specifying the duration of such detention subject to physical verification of such vehicles by the Transport Department Officials on the non use of the vehicle in public road during the period seizure or detention.

(g) A vehicle met with an accident and issued with CFX notice by the Transport Department Officials subject to the revocation of the same by the competent authority of the Transport Department shall not be deemed to be used or kept for using this state.

(h) A vehicle which is dismantled and sold as scrap, subject to the prier permission obtained from the competent authority before dismantling and selling as scrap and also subject to the certificate of non use of the vehicle on public road issued by the officials of the Transport Department shall not be deemed to be used or kept for use in this State.

(i) a vehicle which is reportedly involved in a theft case, subject to the certificate issued by the Police Department shall not be deemed to be used or kept for use in this State; and

(j) a vehicle for which permission as required under sub-rule (6) of Rule 172 of the Tamil Nadu Motor Vehicles Rules 1989 was obtained from the concerned authority shall not be deemed to be used or kept for use in this State.

3.A. (1) The tax levied under Section 4 of the Act shall be paid in the following manner, namely:- **A Mode or Payment of tax**

- i) by cash or crossed bank draft or crossed bankers cheque or through India Post Office in the case of non-transport vehicles and auto rickshaw.
- ii) by crossed bank draft or bankers' cheque in the case of transport vehicles other than auto rickshaw.

(2) The tax levied under section 6 of the Act shall be paid in the following manner, namely:-

1. At check posts and at the time of checking the vehicles:

by cash or crossed bank draft or banker's cheque in the case of transport and non-transport vehicles.

2. In other cases: by crossed bank draft or bankers' cheque in the case of transport and non- transport vehicles.

Provided that in the case of departments and State Transport Undertakings of the State government or Central government the tax levied under sections 4 and 6 of the Act may also be paid by means of cheque, drawn on any branch of the bank which is within jurisdiction of the Regional Transport Officer concerned and the grant of licence on its basis shall not absolve the departments undertakings of the liability to pay penalty under rule 8 in case the cheque is returned by the bank without realisation for any reason what so ever.

(G.O.Ms.No.1459 Home (Trpt-I) dated 19.08.92)

4. *(G.O.Ms.No.1159, Home (Tr.I) Department dated 11.04.80)* – The Officers mentioned in column (1) of the table below shall be the authorities competent to fix the tax payable in respect of the motor vehicles specified in column (2) thereof in their respective jurisdiction. **Authority Competent to fix tax –**

(G.O.Ms.No.2457 Home, dated 24.09.82)

THE TABLE

(1) Secretary, Assistant Secretary, Personal Transport Vehicles of Tamil Nadu covered Assistants to the State Transport Authority by permits issued by the State Transport and Office Superintendents in the Office of Authority and transport vehicles of other the State Transport Authority, Madras. States covered by counter signature of permits in the State of Tamil Nadu.

(G.O.Ms.No.450 Home (Tr-I) Dated 24.02.87)

(2) Regional Transport Officer, Additional Non-Transport Vehicles and transport Regional Transport Officer, Personal vehicles other than those covered by permits Assistants to R.T.O. and Office or counter signature of permits issued by Superintendents to the Regional Transport State Transport Authority. Officer

(3) Motor Vehicles Inspector, Gr-I in the Non-Transport vehicles Transport Vehicles office of the Regional Transport Officers and other than those covered by permits or in the office of the Motor Vehicles Inspectors counter signature of permit issued by State (Unit Office) and the Superintendent in the Transport Authority. motor vehicles Inspector (Unit Office).

(G.O.Ms.No.2763 (Home) dated 15.11.1985)

5. (a) In the case of transport vehicle, the assessing authority under rule 4 shall record in the certificate of Registration the amount of tax payable and also the place at which the tax so assessed shall be paid

**Recording of
certificate of
Registration**

(b) The owner of a transport vehicle shall, whenever there is variation of the condition of permit covered by such vehicle involving alteration of the seating capacity of such vehicle or change in the classification of service or change in the weight laden in respect of a goods vehicle, or whenever there is any general increase of tax, make an application with the certificate of registration, to the tax assessing authority concerned for recording the amount of tax payable in respect of that vehicles.

(c) Notwithstanding anything contained in sub rule (a) and (b) above, the difference of tax payable if any, consequent on the recording of the amount of tax payable by the assessing authority shall be paid from the date on which the variation of condition of permit is given effect to or the date of general increase of tax, as the case may be, whether or not the tax so levied is recorded in the certificate of registration.

(G.O.Ms.No.748 Home (Tr.I) dated 24.04.81)

6. The Licences and certificates referred to in sub-section (1) of Section 5 **Form of Licences** and Section 6 of the Act shall be as specified in the Schedule to these rules.

7. (1) the tax due under the Act in respect of the class of vehicle specified in the column (1) of the table below and used or kept for use in the State of Tamil Nadu shall be paid either before or within such period mentioned in the corresponding entries in column (2) thereof, and evidence of such payment produced before. **Period within which the tax shall be paid**

(G.O.Ms.No.392, Home (Tr-I) Department dated 20.02.84)

the licensing officer, not later than two days after the expiry of the period mentioned in column (2).

(G.O.Ms.No.2137 (Home) dated 25.11.75)

Provided that the Government may, by an order, extend the period of payment of tax in respect of any class of Motor Vehicles.

(G.O.Ms.No.2652, Home (Tr-I) Department dated 03.10.77)

THE TABLE

<i>Class of Vehicle</i>	<i>Period</i>
(1)	(2)
(i) Invalid carriages	1 st to 10 th of April of every year in the case of payment of annual tax and 1 st to 30 th of April in the case of payment of Life Time tax.
(ii) Motor cycles including Tri-cycles and Scooters	
(iii) Motor Cars including trailers attached to motor cars.	
(iv) (a) Omni buses not covered by contract carriage permits (b) Transport Vehicles	Not less than 7 days prior to the commencement of the quarterly or half-yearly or annual as the case may be upto and inclusive the 15 th May, 14 th August, 14 th November and 14 th February of every year respectively.

(G.O.Ms.No.1321 Home(Tr-I) Dept, dated 29.09.1999)

Explanation:- In respect of newly registered motor cycles, life time tax shall be paid at the time of registration”.

(G.O.Ms.No.2150, dated 07.10.89)

- (v) Contract carriage including motor cabs, 11th to 18th of the first month of the quarter
omni buses and tourist vehicles
- (vi) Stage Carriages 11th to 24th of the first month of the quarter.
(G.O.Ms.No.2078, Home (Tr-I) Department dated 06.08.80 w.e.f 01.10.80)
- (vii) Goods Vehicles 19th to 26th of the first month of the quarter
- (viii) Articulated vehicles, tractors trailer and 19th to 26th of the first month of the quarter.
other special type of vehicle

(2) In respect of motor vehicles purchased at any time within the quarter tax shall be paid within three days from the date of receipt of the registration certificates from the registering authority.

(3) In respect of motor vehicles falling under Home Department's notification No.II(2)/HO/4759/q/89 dated the 20th July 1989, the tax shall be paid on or before the day on which the vehicle is to be put on roads.

(4) In respect of goods vehicles of other States covered by either National Permit Scheme or composite permit issued under the Special Reciprocal Agreement Schemes, the tax as fixed by the Government from time to time shall be paid in two equal instalments, the first instalment before the 15th March of every year for the period of April to September of the succeeding financial year and the second instalment before the 15th September of the year for the period of October to March of that financial year.

8. (1) If the tax due under sub-section (1) of Section 3 of the Tamil Nadu Motor Vehicles Taxation Act, 1974 (Tamil Nadu Act 13 of 1974), in respect of a motor vehicle has not been paid within the period specified in rule 7(1) the registered owner or the person having possession or control thereof shall pay a penalty under Section 15 of the Act as specified in the Table 1 in relation to the payment of quarterly tax and, in Table 2 in relation to the payment of half yearly tax and in Table 3 in relation to the payment of annual tax.

Penalty for non-payment of tax within the time prescribed.

TABLE 1

Period	Amount of penalty
(1) Within 15 days after the period stipulated as per Section 8 of Tamil Nadu Motor Vehicles Taxation Act 1974	One quarter of the quarterly tax or any part of such tax remaining due.
(2) Beyond 15 days and within 45 days after expiry of the period stipulated as per Sec.8 of the Tamil Nadu Motor Vehicles Taxation Act, 1974.	One half of the quarterly tax or any part of such tax remaining due.
(3) Beyond 45 days after the expiry of the period stipulated as per section 8 of the Tamil Nadu Motor Vehicles Act, 1974.	The amount of quarterly tax or any part of such tax remaining due.

TABLE 2

Period (1)	Amount of Penalty (2)
(1) Within 15 days after the period stipulated as per section 8 of the Act.	One eighth of the half - yearly tax or any part of such tax remaining due.
(2) Beyond 15 days and within 45 days after the expiry of the period stipulated as per Section 8 of the Act.	One fourth of the half-yearly tax or any part of such tax remaining due.
(3) Beyond 45 days after the expiry of the period stipulated as per section 8 of the Act.	One half of the Half-yearly tax or any part of such tax remaining due.

TABLE 3

Period (1)	Amount of Penalty (2)
(1) Within 15 days after the period stipulated as per section 8 of the Act.	One Sixteenth of the annual tax or any part of such tax remaining due.
(2) Beyond 15 days and within 45 days after the expiry of the period stipulated as per Section 8 of the Act.	One fourth of the annual tax or any part of such tax remaining due.
(3) Beyond 45 days after the expiry of the period stipulated as per section 8 of the Act.	One half of the annual tax or any part of such tax remaining due.

(2) If the tax due under sub-section (1) of Section 3 of the Tamil Nadu Motor Vehicles Taxation Act, 1974 (Tamil Nadu Act 13 of 1974) in respect of Motor Vehicles referred to in sub-rule (2) of rule 7 has not been paid within the period prescribed in that sub-rule(2), the registered owner or the person having possession or control thereof, shall pay a penalty under Section 15 of the said Act as specified in the Table below:-

TABLE

Period	Amount of Penalty
(1) Within 15 days after the period stipulated in Sub-rule (2) of rule 7 of the Act.	One fourth of the tax payable or any part of such tax remaining due or one-sixteenth of the tax payable or any part of such tax remaining due in respect of quarterly or half yearly or annual payment respectively.
(2) Beyond 15 days and within 45 days after the expiry of the period stipulated in Sub-rule (2) of rule 7 of the Act.	One half of the tax payable or any part of such tax remaining due or one fourth of the tax payable or any part of such tax remaining due or one eighth of the tax payable or any part of such tax remaining due in respect of quarterly, half yearly or annual payment respectively.
(3) Beyond 45 days after the expiry of the period stipulated in sub-rule (2) of rule 7 of the Act.	The amount of tax payable or any part of such tax remaining due, or one half of the tax payable or any part of such tax remaining due in respect of quarterly, half yearly or annual payment respectively.

(3) If the tax due under sub section (1) of section 3 of the Tamil Nadu Motor Vehicles Taxation Act, 1974 (Tamil Nadu Act 13 of 1974) in respect of Motor Vehicles, referred to in sub-rule (3) of rule 7 has not been paid within the period prescribed in that sub-rule, the registered owner or the person having possession or control thereof, shall pay a penalty under section 15 of the Act as specified in the Table below:-

TABLE

Period (1)	Amount of Penalty (2)
(1) Within 15 days after the period stipulated in Sub-rule (2) of rule 7 of the Act.	One fourth of the tax payable or any part of such tax remaining due, or one eighth of the tax payable or any part of such tax remaining due, or one sixteenth of the tax payable or any part of such tax remaining due in respect of quarterly, half yearly or annual payment respectively.
(2) Beyond 15 days but within 45 days after the expiry of the period stipulated in Sub-rule (2) of rule 7 of the Act.	One half of the tax payable or any part of such tax remaining due, or One fourth of the tax payable or any part of such tax remaining due, or One eighth of the tax payable or any part of such tax remaining due in respect of quarterly, half yearly or annual payment respectively.
(3) Beyond 45 days after the expiry of the period stipulated in sub-rule (3) of rule 7 of the Act.	The amount of tax payable or any part of such tax remaining due, or one half of the tax payable or any part of such remaining due, or one half of the tax payable or any part of such remaining due in respect of quarterly, half yearly or annual payment respectively.

(4) If the tax under sub-rule (4) of Rule 7 is not paid within the period specified therein, the permit holder of either Composite permit or National Permit is liable to pay a penalty of Rs.100/- (Rupees One Hundred only) per month or part thereof.

G.O.Ms.No.1717/Home Transport-I/Department, dated:30.11.1993

9. Any inspecting Officer having reason to believe that a transport vehicle has been or is being used with a permit rendered ineffective under Section 18 of the Act, may impound the certificate of registration, the permit and such other documents as he may consider necessary. **Impounding of Certificate of registration, etc for non-payment of tax**

9-A. (1) The Regional Transport Officer of the location where the motor vehicles is seized or detained shall be the authorised officer to sell such seized or detained motor in auction. **Sale of vehicle seized and detained under section 18-A of the Act.**

(2) (a) The authorised Officer specified in sub-rule (1) shall issue notice, to the registered owners or person in possession of the vehicle by a registered post with acknowledgement due to produce the proof of payment of tax due in respect of the vehicle within ninety days from the date of seized and detention of the vehicle and informing that failing which the vehicle will be sold in auction and shall intimate the fact of seizure to that primary authority also in the case of a transport vehicle.

*(G.O.Ms.No.74,
Home/Tr-I/Dept,
dated:28.01.2002
w.e.f 01.03.2002)*

(b) If the tax is not paid, or proof for having paid the tax is not produced within the stipulated period of ninety days from the date of seizure and detention and after considering the objection if any received, the authorised officer shall proceed to sell the vehicle in public auction after passing a self contained order.

(c). The authorised officer shall cause a proclamation of the intended sale to be issued in Tamil and English language stating therein:-

- (i) The place and time of sale.
- (ii) The description of the vehicle intended to be sold.
- (iii) The amount of recovery of which the auction is ordered.
- (iv) Such other particulars as the authorised officer consider material for a purchaser to know in order to judge the nature and value of the vehicle.

(d). The proclamation shall be published in a Tamil News-paper having wide circulation in the area where the vehicle is detained and the costs of such publication shall be deemed to be cost of the sale. A copy of such proclamation shall be affixed on a conspicuous place on the vehicle and on the notice boards of the office of the authorised officer and the office of the Regional Transport Officer by whom the permit was issued in the case of transport vehicle.

(e).The authorised officer may in his discretion adjourn the sale to a specific day and hour recording his reasons for such adjournment, provided that where the sale is adjourned for a longer period than thirty days a fresh proclamation shall be made.

(f).Twenty five percent of purchase money shall be paid within seven days from the date of sale, in default of making such payments, the vehicles shall be sold to the next highest bidder.

(g).On payment of purchase money the authorised officer shall issue a receipt for the same and the sale shall become absolute. He shall also cause the vehicle to be delivered for the owner to the purchaser.

(h).No officer or other person having any duty to perform in connection with the sale under this rule shall either directly or indirectly bid or acquire or attempt to acquire any interest in the vehicle to be sold.

(i).Where the proceeds of the sale is more than the tax due and the expenses incidentals to the detention of sale of the vehicles as provided in the detention of sale of the vehicles as provided in section 18-A the Act, the authorised Officer, shall return the amount to the registered owner or to the person having possession or control thereof immediately. If the proceeds of the sale is less than the tax due and the expenses incidental to the sale of the vehicles, the authorised Officer shall furnish a certificate of recovery for the deficit amount of the tax due as on arrears of land revenue to the Collector or District Revenue Officer of the District where the vehicle owner resides, as laid down under section 16 of the Act.

10. (1) If a motor vehicle is so constructed that a trailer may, by partial super-imposition be attached to the vehicle in such a manner that a part of the weight of the trailer is borne by the vehicle, and if the vehicle cannot be used except in conjunction with the trailer, the vehicle and the trailer shall be deemed to be a good vehicle and be known as an articulated vehicle.

(2) If such a goods vehicle is provided with more than one trailer but is so constructed that only one trailer can be used at a time it shall be deemed to be goods vehicles with alternative bodies, taxation shall be chargeable in respect of the vehicle in combination with that trailer which has the greatest laden weight and no additional tax shall be chargeable in respect of the spare trailers.

Additional tax payable in respect of certain vehicle

10-A. Where any person is aggrieved by an order of the Licensing Officer, he may, within thirty days from the date of receipt of such an order, appeal to the Deputy Transport Commissioner of the zone concerned". **Appeal against the orders of the Licensing Officer:-**

(G.O.Ms.No.506 Home, dated 20.03.91)

11. In the case of a motor vehicle for which tax has been paid for any quarter, half year, or year, or life time, as the case may be, but the vehicle has not been used on any public road for a continuous period of not less than one month, within the above period, refund of tax paid for such period of non-use shall be made at the rates specified below subject to the provisions contained in rules 12, 14 and 15. **Refund of tax**

(G.O.Ms.No.2150, Home (Tr.I) Dept. dated 07.10.89)

Explanation:- The period of use of a motor vehicle on a public road, without carrying any passengers, for the purpose of moving it from one depot to another or from one workshop to another for carrying out repairs, shall not be considered as used on any public road and such period may be taken into account for computing the period for which the vehicle has not been used in public road.

(G.O.Ms.No.2678, Home (Tr.I) dt. 14.12.88)

Particulars as to user of	Rates of Refund
(1)	(2)
(a) Where the vehicle is not used during the whole of the quarter or half year or year	The tax paid for the quarter, half year or year, as the case may be.
(b) Where the vehicle is not used during any continuous part of a quarter or half year or year, as the case may be, not being less than one month	Number of continuous days of non-use "X" amount of tax paid ----- Number of days for which tax was paid.
(c) Where life time tax is paid and where the vehicle is not used during any continuous period not less than one month.	Number of continuous months of non-use multiplied by the amount of life time tax paid DIVIDED BY 120.

(G.O.Ms.No.2150, Home (Tr.I) Dept. dated 07.10.89)

11.A. In the case of non-transport vehicle for which life time tax has been paid, but the vehicle is removed permanently from this State on transfer of ownership or change of address or the registration of the vehicle has been cancelled on account of scrapping during the currency of the life time tax so paid the amount of tax to be refunded shall be the difference between the actual amount of life time tax paid and the amount calculated by multiplying the number of years for which the Motor Vehicle was actually used in the State of Tamil Nadu by the rate of annual tax prevailed on the date on which

refund is applied for. For computing the period of usage, any broken period less than one year shall also be treated as one year.

(G.O.Ms.No.2150, Home (Tr.I) Dept. dt. 07.10.89)

12. Every application for refund of tax shall be made to the Regional Transport Officer concerned.

**Application for
refund of tax**

13. The Regional Transport Officer concerned shall be the authority competent to sanction refund to tax.

**Authority for
refund of tax**

(G.O.Ms.73 & 74 Home(Tr-I) Dept. dated:28.01.02)

14. No refund of tax shall be allowed unless the applicant satisfies the following conditions namely:-

**Conditions for
refund of tax**

(a) Taxation licence shall be surrendered to the Regional Transport Officer concerned within seven days from the date of stoppage of the vehicle or within a reasonable period thereafter.

(b) The non-use of the vehicle shall be intimated in writing to the Regional Transport Officer concerned by Registered Post with acknowledgement due together with reasons for such non-use and details of the place where the vehicle is garaged within seven days from the stoppage of the vehicle or within a reasonable period and shall thereafter surrender.

(i) in the case of transport vehicle, the Certificate of Registration and permit; and

(ii) Where the documents are seized or retained by any authority, a certificate obtained from the authority which effected the seizure or retention of such documents.

Explanation: If any question arises as to whether or not the taxation licence was surrendered and the non-use intimated within a reasonable period after the specified day the decision of the Regional Transport Officer or the Deputy Transport Commissioner or the Transport Commissioner, as the case may be shall be final.

(G.O.Ms.No.190, Home (Tr.I) dated 28.01.87)

Provided that the conditions laid down in this rule shall not apply to a motor vehicle belonging to a State Transport Undertaking subject to the conditions that it shall produce an undertaking along with the application for refund it will produce the documents referred to therein before the disposal of the refund application.

(G.O.Ms.No.330, Home (Tr.A) dated 13.02.90)

15. No refund of tax shall be permissible for the non-use of the vehicle for less than a month.

Refund of tax for part of a month

16. Where tax is paid by mistake or in excess the tax so paid or collected shall be refunded on application made to the Regional Transport Officer concerned.

Refund of tax paid by mistake or in excess

17. Where any person is aggrieved by an order of a Regional Transport Officer refusing to refund the tax may, within thirty days from the date of receipt of such an order, appeal to the Deputy Transport Commissioner of the Region concerned.

Appeal for refund of tax

Provided that, the Transport Commissioner shall have powers to transfer any appeal from the file of a Deputy Transport Commissioner of the region to the file of a Deputy Transport Commissioner of the other region if for any reason it is considered necessary in the interest of administration and natural justice.

(G.O.Ms.No.852, (Home) dated 21.03.80)

18. The Transport Commissioner may either on his own motion or on application made to him, call for the records of any case in which an order has been made by a Deputy Transport Commissioner under rule 17 and if it appears to the Transport Commissioner that such order is improper or illegal, he may pass such order in relation to the case as he deems fit.

Revision

Provided that the Transport Commissioner shall not pass an order under this rule prejudicial to any person without giving him a reasonable opportunity of being heard.

19. All applications for exemption or concessional rate of tax and waiver of tax or penalty shall be sent to the Secretary to Government, Fort St. George, Madras through the Regional Transport Authority concerned and the Transport Commissioner, Madras. Such applications shall be forwarded by the said authorities to the Secretary to Government (Home) Department with their remarks.

Application for exemption and remission

(G.O.Ms.No.2242, (Home) dated 13.09.74)

20. Remission of tax or penalty or both shall be made under any of the following circumstances or conditions, namely;-

**Circumstances
or conditions
for remission**

- (i) Where there is an irrecoverable arrear of motor vehicles tax due under the Act, or
- (ii) Where the Government consider to forego any arrear of motor vehicles tax due under the Act on account of retrospective effect of a legislation, or order passed, or notification issued.

Provided that in the cases where due to incorrect fixation of tax the difference of tax with penalty remains due, the amount of penalty alone shall be remitted.

(G.O.Ms.No.2765, Home (Tr.I) Dated 20.12.89)
