



ABSTRACT

Tamil Nadu Tax on Entry of Motor Vehicles to Local Areas Act, 1990 –Amendment to Tamil Nadu Tax on Entry of Motor Vehicles into Local Areas Rules, 1990 and amendment to Notification – Issued

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**Commercial Taxes and Registration(C2) Department**

**G.O.Ms.No 7**

**Dated: 1-1-2007**

Read:

From the Special Commissioner and Commissioner of Commercial Taxes, D.O. Letter No.Drafting Cell-I/21213/2003, dated 8.10.2006.

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**ORDER:**

The Notification annexed to this order will be published in the extraordinary issue of the Tamil Nadu Government Gazette dated 1st day of January 2007.

**(BY ORDER OF THE GOVERNOR)**

**(M. DEVARAJ)  
SECRETARY TO GOVERNMENT**

## **ANNEXURE.**

### **NOTIFICATION-I.**

In exercise of the powers conferred by section 18 of the Tamil Nadu Tax on Entry of Motor Vehicles into Local Areas Act, 1990 (Tamil Nadu Act 13 of 1990), the Governor of Tamil Nadu hereby makes the following amendments to the Tamil Nadu Tax on Entry of Motor Vehicles into Local Areas Rules, 1990.

### **AMENDMENTS.**

In the said Rules,-

(1) in rule 2, in sub-rule (2), for the expression "the Tamil Nadu General Sales Tax Rules, 1959", the expression "the Tamil Nadu General Sales Tax Rules, 1959 or the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006) or the Tamil Nadu Value Added Tax Rules, 2007" shall be substituted;

(2) in rule 3, for the expression "General Sales Tax Act", wherever it occurs, the expression "General Sales Tax Act or Tamil Nadu Value Added Tax Act" shall be substituted;

(3) in rule 8, for the expressions "the General Sales Tax Law" and "the law relating to the General Sales Tax Act", the expressions "General Sales Tax Law or Value Added Tax Law" and "the law relating to the General Sales Tax Act or the Value Added Tax Act" shall respectively be substituted;

(4) in rule 9, for the expression "the General Sales Tax Act", the expression "the General Sales Tax Act or the Value Added Tax Act" shall be substituted;

(5) in rule 17, for the expression "in Rule 52 of the Tamil Nadu General Sales Tax Rules, 1959", the expression "in rule 19 of the Tamil Nadu Value Added Tax Rules, 2007" shall be substituted;

(6) in Forms I to XIII and in the challans appended to the said Rules, for the expression "T.N.G.S.T.R.C. No.", wherever it occurs, the expression "T.N.G.S.T.R.C. No. or TIN " shall be substituted.

### **NOTIFICATION-II**

In exercise of the powers conferred by sub-section (1) of section 3 of the Tamil Nadu Tax on Entry of Motor Vehicles into Local Areas Act, 1990 (Tamil Nadu Act 13 of 1990), and in supersession of the Commercial Taxes Department Notification No.II (2)/CT/11 (I-2)/99, published at page 2 of Part II- Section 2 of the Tamil Nadu Government Gazette, Extraordinary, dated the 12<sup>th</sup> January 1999, the Governor of Tamil Nadu hereby fixes the rates of tax to be levied and collected on the entry of any motor vehicle into any local area for use or sale therein on the purchase value of the motor vehicles with effect on and from the 1-1-2007, as specified in the Table below;-

**THE TABLE.**

<b>Sl. No.</b>	<b>Category</b>	<b>Rate of tax on the purchase value (%)</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>
1.	(i) All two wheelers and three wheelers; and (ii) All three wheeler chassis and bodies built thereon	12.5
2.	All cars, taxi-cabs, light motor vehicles, trucks, buses, jeeps, motor lorries, chassis of such vehicles and on all bodies built on chassis and on all trailers of these vehicles	12.5
3.	All tractors and trailers	4
4.	(i) Dumpers, loaders, scrapers, crawler tractors, excavators, bulldozers and wheeldozers	12.5
	(ii) Paver finishers, dragnets, dredgers, road rollers, crane lorries including floating cranes, breakdown lorries, road sweeper lorries, spraying lorries, concrete mixer lorries, mobile workshop, mobile radiological units, ambulances, fire fighting units including fire floats, drilling rigs mounted on motor vehicles and floating vessels, platform trucks and fork lift trucks	12.5
5.	Tankers built or meant for mounting on motor vehicle	12.5
6.	All other vehicles not specifically mentioned in serial numbers 1 to 5	12.5

**//Forwarded//by order**

**(M. DEVARAJ)**  
**SECRETARY TO GOVERNMENT**