



ABSTRACT

Tamil Nadu Electric Vehicles Policy, 2019 - 100% Exemption of Motor Vehicle Tax in respect of all Battery Operated Vehicles (Electric Vehicles) - Orders - Issued.

Home (Transport-I) Department

G.O.(Ms.)No.445

Dated: 02.11.2020

சார்வரி - ஐப்பசி-17

திருவள்ளூர் ஆண்டு, 2051

Read:

1. G.O.(Ms.)No.342, Home (Tr.1) Department, dated 12.03.2008.
2. G.O.(Ms.)No.1156, Home (Tr.1) Department, dated 11.09.2008.
3. Transport Commissioner, Chennai Letter R.No.36343/A4/2019, dated 18.11.2019.

ORDER:

In the Government order 1st read above orders were issued granting concessional rate of Tax in respect of Battery Operated Vehicles.

- (a) Motor Cycle at the rate of 50% of the life time tax of Rs.1500/- specified in item (A) in Part-I of the Second Schedule to the Tamil Nadu Motor Vehicles Taxation Act, 1974 (Tamil Nadu Act 13 of 1974) (i.e) Rs.750 and
- (b) Non-Transport new Motor Vehicle at the rate of 3% of the rate of tax of the total cost (50% of the rate of tax of 6% tax) of the cost of new Motor Vehicles specified in part-I of the Third Schedule to the said Act by invoking the provisions under the Tamil Nadu Motor Vehicles Taxation Act, 1974.

2. In the Government Order 2nd read above orders have been issued for granting 50% concessional rate of life time tax in respect of battery operated two wheelers and four wheelers of Non - Transport Vehicles.

3. The Transport Commissioner in his letter 3rd read above has requested the Government to grant 100% tax exemption for the Battery

Operated vehicles (Electric Vehicles) covered in all Transport and Non-Transport Vehicles upto 31.12.2022 superseding the G.O.(Ms)No.1156, Home (Transport-1) Department, dated 11.09.2008.

4. The Government after careful examination have decided to grant 100% Tax exemption for all Battery Operated Vehicles (Electric Vehicles) covered in all Transport and Non-transport vehicles defined in clause (u) of Rule 2 of the Central Motor Vehicle Rules, 1989 upto 31.12.2022 by superseding the earlier notification published with the Government order second read above.

5. This order issues with the concurrence of the Finance Department vide its U.O. No.3889/FS/P/2020, dated: 02.11.2020.

6. The following Notification will be published in the Tamil Nadu Government Extraordinary Gazette:-

NOTIFICATION

In exercise of the powers conferred by clause (b) of sub-section (1) of Section 20 of the Tamil Nadu Motor Vehicles Taxation Act, 1974 (Tamil Nadu Act 13 of 1974) and in supersession of the Home Department Notification No.II(2)/HO/445/2008, Published at page 321 of Part II - Section 2 of the Tamil Nadu Government Gazette, dated the 1st October 2008, the Governor of Tamil Nadu hereby exempts all Battery Operated Vehicles, both Transport and Non-Transport (Electric Vehicles) from payment of motor vehicle tax under that Act for the period commencing on and from the 3rd November 2020 and ending with the 31st December 2022.

Explanation:- For the purpose of this Notification, 'battery operated vehicle' shall have the meaning assigned to it in clause (u) of rule 2 of the Central Motor Vehicles Rules, 1989.

(BY ORDER OF THE GOVERNOR)

S.K. PRABAKAR

ADDITIONAL CHIEF SECRETARY TO GOVERNMENT

To

The Additional Chief Secretary/Transport Commissioner, Chepauk-5.

The Accountant General, Chennai-18.

The Accountant General, Chennai-35.

The Works Manager, Government Central Press,

Chennai-79.(for publication of the Notification in the Tamil Nadu Government Extraordinary Gazette and send 50 copies to Government.)

Copy to:

All Transport Section,

The Finance/ Law /Industries/Transport/Energy Department, Chennai-9.

Stock File/Spare Copy

//FORWARDED BY ORDER//


SECTION OFFICER