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## **Tamil Nadu Motor Vehicles Taxation (Second Amendment) Act, 2008**

**29 of 2008**

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Statement of Objects & Reasons<sup>2</sup> Section 16 of the Tamil Nadu Motor Vehicles Taxation Act, 1974 (Tamil Nadu Act 13 of 1974), inter-alia provides that any tax or penalty due under the said Act may be recovered in the same manner as an arrear of land revenue. At present, the collection of amount due under the said Act as arrear of land revenue vest with the District Collectors. It is proposed to realise the dues using the collection mechanism with the Transport Department itself. It is therefore, decided to empower the Regional Transport Officer who is a licensing officer under the said Act to exercise the powers of the Collector under the Tamil Nadu Revenue Recovery Act, 1864 (Tamil Nadu Act II of 1864) for the purpose of recovery of any amount due under the Tamil Nadu Act 13 of 1974. Accordingly, it has been decided to amend the said Tamil Nadu Act 13 of 1974 suitably. 2. The Bill seeks to give effect to the above decision. PREAMBLE An Act further to amend the Tamil Nadu Motor Vehicles Taxation Act, 1974. Be it enacted by the Legislative Assembly of the State of Tamil Nadu in the Fifty-Ninth Year of the Republic of India as follows:-- 1. Received the Assent of the Governor of Tamil Nadu on May 25, 2008 -- Published in Tamil Nadu Government Gazette, Extraordinary, Part IV, Section 2, Iss. No. 162, page 99, dated May 27, 2008. 2. Vide L.A. Bill No.35 of 2008 -- Published in T.N. Govt. Gazette, Extra., Part IV, Section 1, Issue No.143, pages 137-138, dated May 13, 2008.

### **1. Short Title And Commencement :-**

- (1) This Act may be called the Tamil Nadu Motor Vehicles Taxation (Second Amendment) Act, 2008.
- (2) It shall come into force on such date as the State Government may, by notification, appoint.

**2. Insertion Of New Section 16-A :-**

After Section 16 of the Tamil Nadu Motor Vehicles Taxation Act, 1974 (T.N. Act 13 of 1974), the following Section shall be inserted, namely:--

"16-A Special powers of Licensing Officer under Revenue Recovery Act.-- The Licensing Officer shall have the powers of a Collector under the Tamil Nadu Revenue Recovery Act, 1864 (Tamil Nadu Act II of 1864) for the purpose of recovery of any amount due under this Act.".