SUPREME AUDIT INSTITUTION OF INDIA
लोकहितार्थ सत्यनिष्ठा
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Report of the
Comptroller and Auditor General of India
on State Revenues
for the period ended March 2024

Government of Tamil Nadu
Report No. 1 of 2026
(Compliance Audit – Revenue)

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PREFACE

This Report of the Comptroller and Auditor General of India for the period ended March 2024 has been prepared for submission to the Governor of the State of Tamil Nadu under Article 151 (2) of the Constitution of India.

This report contains significant findings of audit of Receipts and Expenditure of Home Transport Department, Commercial Taxes and Registration Department, Backwward Classes, Most Backward Classes and Minorities Welfare Department and Revenue and Disaster Management Department.

The instances mentioned in this Report are those which came to notice in the course of test audit during the period 2023-24 as well as those which came to notice in earlier years but could not be reported in the previous Audit Reports. The instances relating to the period subsequent to 2023-24 have also been included, wherever necessary.

This audit was conducted under the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971.

The audit was conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India.

OVERVIEW

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The report contains eleven draft paragraphs, including Subject Specific Compliance Audit on "Functioning of Regional Transport Offices and State Transport Authority in Motor Vehicle Department in Tamil Nadu" and draft paragraph on Stamp Duty and Registration Fees and compliance issues noticed in Backward classes, Most backward classes and Minorities welfare Department and Revenue and Disaster Management Department, involving ₹27.96 crore. Some of the major findings are mentioned below:

I General

The total revenue receipts of the State during 2023-24 were ₹2,64,596.66 crore, comprising tax revenue of ₹1,67,278.39 crore and non-tax revenue of ₹25,903.84 crore. ₹46,072.28 crore was received from the Government of India as State's share of divisible Union taxes and ₹25,342.16 crore as grants-in-aid. The revenue raised by the State Government in 2023-24 was 73 *per cent* of the total revenue receipts as compared to 69 *per cent* in 2022-23. Taxes on sales and trade and Goods and Services Tax (₹1,22,160.09 crore) formed a major portion (73 *per cent*) of the tax revenue of the State.

(Paragraph 1.1)

Test check of records relating to Stamp Duty and Registration Fee, State Excise, Motor Vehicles Tax and Land Revenue during the year 2023-24 revealed observations amounting to ₹121.35 crore and were issued as Inspection Reports.

(Paragraph 1.9)

II Taxes on Motor Vehicles

The Subject Specific Compliance Audit on functioning of Regional Transport Offices (RTO)/State Transport Authority in Motor Vehicle Department in Tamil Nadu, revealed the following:

- There were significant delays and procedural loopholes in the vehicles registration process which resulted in potential revenue losses to Government of Tamil Nadu (GoTN). Lack of transparency regarding available fancy numbers and the usage of mobile numbers for multiple allotments demand attention. Unlawful registration of Bharat Stage-IV vehicles violating Government Order's deadline, Government-series vehicles ownership transferred to private individuals, vehicles with same chassis numbers, and incorrect classification of vehicles during registration shows the lack of controls in the system.

(Paragraph 2.4.9)

- Issues such as vehicle plying without valid permit, Fitness Certificate (FC) and issue of FC without conducting fitness test pose threat to road safety.

(Paragraph 2.4.11)

- In the issuance of Driving License, there were abnormal number of driving tests being conducted on a single day besides unrealistic date of birth, incorrect mobile numbers and invalid Aadhaar Number. Furthermore, use of invalid or non-existent vehicle registration numbers for the driving test raises concerns.

(Paragraph 2.4.12)

- Over 55 *per cent* of RTOs lack proper driving test tracks, forcing tests to be conducted on public roads or on private grounds. This shortfall compromises driver assessment quality and raises safety concerns. Similarly, the modern facilities such as Automatic Fitness Management System and Registered vehicle scrapping facility were not implemented in Tamil Nadu. A critical staff shortage, with over 54 *per cent* of technical positions vacant, affected the services.

(Paragraph 2.4.13)

- Non-realisation of revenue during 2019-20 to 2023-24 amounted to ₹1,751 crore from various vehicle buyers points to lackadaisical approach of Department in preventing leakage of revenue.

(Paragraph 2.4.15)

- Non-adherence of Transport Commissioner instructions on the issue of Challan through electronic form by Enforcement Authorities, lack of integration with existing modules such as VAHAN, SARATHI, e-challan hinders effective oversight and enforcement allowing several violations remain unchecked.

(Paragraph 2.4.16)

III Stamp Duty and Registration Fee

The test check of records in the Registration Department revealed the following:

- Check of records at Sub-Registries Thiruporur and Poonamallee revealed that members of a Co-operative Society did not reveal the true market value of lands they had purchased from third parties with an intention to sell them to the Co-operative Society. Recitals of the instruments showed that the Societies had entered into an agreement to purchase the lands from these members at a much higher price. The loss of revenue in these cases was ₹7.83 crore.

(Paragraph 3.4.1)

- Check of records at Sub-Registrars Ambattur and Thamal revealed that through three general power of attorney documents wherein power was given to the Power agent without consideration. However, on cross verification with Form 26AS and recitals of the subsequent sale document, revealed that the consideration of ₹100.08 crore was exchanged for the grant of power of attorney resulting in escapement of stamp duty and registration fee of ₹4.99 crore.

(Paragraph 3.4.2 (a) and 3.4.2 (b))

- The Government of Tamil Nadu notified reduction of stamp duty to two *per cent* on the market value of properties for transfer of properties during restructuring of companies. In Sub-Registrar office, Thiruvottiyur, a property transferred during demerger of a company was not registered leading to the loss of revenue of ₹2.72 crore.

(Paragraph 3.4.3)

- In the case of an agreement to sell/cancellation of agreement where possession is handed over, the fee leviable shall be on the intended sale consideration. In Sub-Registrar offices, Purasawalkam and Joint I, Chennai South, the seller had handed over the physical possession of the property to the intended buyer. However, documents were classified as agreement of sale/cancellation without possession. This resulted in a short collection of Registration Fee of ₹1.60 crore.

(Paragraph 3.4.4)

- In Sub-Registrar, Sangagiri, incorrect adoption of guideline value resulted in short collection of Stamp Duty and Registration Fee of ₹47.21 Lakh.

(Paragraph 3.4.5)

- In four Sub-Registrar offices, vacant lands leased out were surrendered back to the owner with buildings. The Registering Officers collected only the registration fees on buildings. Since there was a transfer of immovable property in these cases, stamp duty also should have been collected. Escapement of stamp duty was ₹34 Lakh.

(Paragraph 3.4.6)

IV Other Compliance Issues

- Failure on the part of the Commissioner of Land Administration, to revise the cost of land as per the extant Government orders for alienation in favour of State Industries Promotion Corporation of Tamil Nadu (SIPCOT), resulted in short collection of revenue of ₹5.20 crore.

(Paragraph 4.1)

- Non-fixing of the correct land value for land acquisition towards purchase of land under the scheme 'Free distribution of house-sites' resulted in loss of ₹4.35 crore.

(Paragraph 4.2)

CHAPTER I

GENERAL

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GENERAL

1.1 Trend of revenue receipts

1.1.1 Tax and non-tax revenue raised by the Government of Tamil Nadu, the State's share of net proceeds of divisible Union taxes and duties assigned to States and grants-in-aid received from the Government of India during the year 2023-24 and the corresponding figures for the preceding four years are mentioned in **Table 1.1**.

Table 1.1: Trend of Revenue Receipts

(₹in crore)

Sl. No.	Particulars	2019-20	2020-21	2021-22	2022-23	2023-24
1	**Revenue raised by the State Government**					
	Tax revenue	1,07,462.28	1,06,152.96	1,22,866.29	1,50,222.75	1,67,278.39[1]
	Non-tax revenue	12,887.84	10,421.85	12,116.52	17,060.95	25,903.84
	Total	**1,20,350.12**	**1,16,574.81**	**1,34,982.81**	**1,67,283.70**	**1,93,182.23**
2	**Receipts from the Government of India**					
	State's share of divisible Union taxes	26,392.41	24,924.51	37,458.62	38,731.24	46,072.28
	Grants-in-aid	27,783.37	32,576.98	35,050.97	37,734.40	25,342.16
	Total	**54,175.78**	**57,501.49**	**72,509.59**	**76,465.64**	**71,414.44**
3	**Total revenue receipts of the State Government (1 + 2)**	**1,74,525.90**	**1,74,076.30**	**2,07,492.40**	**2,43,749.34**	**2,64,596.66**
4	**Percentage of 1 to 3**	***69***	***67***	***65***	***69***	***73***

(Source: Finance Accounts of Government of Tamil Nadu)

During the year 2023-24, the revenue raised by the State Government (₹1,93,182.23 crore) was 73 *per cent* of the total revenue receipts. The remaining 27 *per cent* (₹71,414.44 crore) of the receipts during 2023-24 was from the Government of India. Decrease in Grant-in-aid from Central Government (₹12,392.24 Crore) is due to decrease in receipts under compensation of loss of revenue arising out of implementation of Goods and Service Tax by ₹11,640.63 Crore. The percentage of revenue raised by the State Government to Total revenue receipts of the State Government is on steady increase since 2021-22.

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1 For details, please see Statement No. 14 – Detailed statements of revenue by minor heads of the Finance Accounts of the Government of Tamil Nadu for the year 2023-24. Figures under various heads relating to 'Share of net proceeds assigned to States' booked in the Finance Accounts under 'A – Tax revenue' have been excluded from the revenue raised by the State and included in 'State's share of divisible Union taxes' in this statement.

1.1.2 **Table 1.2** presents the details of tax revenue raised during the period from 2019-20 to 2023-24.

Table 1.2: Details of Tax revenue raised

(₹ in crore)

Sl. No.	Head of revenue	2019-20		2020-21		2021-22		2022-23		2023-24		Percentage of increase (+) or decrease (-) in 2023-24 over 2022-23
		Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	
1	State Goods and Services Tax	48,157.40	38,376.19	46,195.55	37,942.10	45,395.50	45,276.49	49,565.13	53,822.69	66,967.08	61,960.29	15.12
2	Taxes on Sales, Trade etc.,	48,033.65	44,515.44	56,046.29	43,489.31	57,070.17	48,668.21	57,203.37	59,143.55	65,859.73	60,199.80	1.79
3	Stamps and Registration Fees	13,122.81	10,855.65	14,435.09	11,675.04	14,879.37	14,330.98	16,322.73	17,559.89	25,567.30	19,013.35	8.28
4	State Excise	7,262.33	7,205.97	8,133.80	7,821.66	9,613.90	8,236.63	10,589.12	10,422.71	11,819.48	10,774.29	3.37
5	Taxes on Vehicles	6,510.70	5,674.64	6,897.73	4,561.17	6,581.75	5,627.40	7,149.25	7,513.43	8,782.79	9,374.63	24.77
6	Taxes and Duties on Electricity	1,364.45	574.20	1,480.35	482.47	1,514.27	494.10	1,633.12	1,506.09	1,889.68	5,679.84	277.13
7	Other Receipts[2]	361.72	260.19	341.49	181.21	586.82	232.47	337.21	254.39	296.15	276.19	8.57
	Total	**1,24,813.06**	**1,07,462.28**	**1,33,530.30**	**1,06,152.96**	**1,35,641.78**	**1,22,866.28**	**1,42,799.93**	**1,50,222.75**	**1,81,182.21**	**1,67,278.39**	

(Source: Finance Accounts and Annual Financial Statement of Government of Tamil Nadu)

Tax revenue accounted for 63.22 *per cent* (₹1,67,278.39 crore) of the total revenue (₹2,64,596.66 crore) of the State for the year 2023-24. There was an increase of ₹17,055.64 crore (11.35 *per cent*) in tax revenue raised by State Government in 2023-24 over the previous year (₹1,50,222.75 crore).

Reasons for increase in revenue under various heads is as below:

- State Goods and Services Tax (₹8,137.60 Crore) was mainly due to higher receipts under State Goods and Services Tax.
- Taxes and Duties on Electricity (₹4,173.75 Crore) was mainly due to increase in receipts under tax on consumption and sale of electricity.
- Taxes on vehicles (₹1,861.20 Crore) was mainly due to huge increase in receipts under Tamil Nadu Motor Vehicles Taxation Act, 1974.
- Stamp Duty and Registration Fees (₹1,453.46 Crore) was mainly due to huge increase in duty on impressing documents.
- Taxes on Sales and Trade (₹1,056.24 Crore) was mainly due to increase in receipts under State Sales Tax Act.
- State Excise (₹351.58 Crore) was mainly due to increase in receipts under Foreign Liquors and spirits and receipt under Malt Liquor and Other Receipts.

1.1.3 **Table 1.3** presents the details of non-tax revenue raised during the period from 2019-20 to 2023-24.

2 'Other Receipts' represent tax receipts pertaining to heads (i) Land Revenue, (ii) Taxes on Goods and Passengers, (iii) Taxes on Agricultural Income, (iv) Taxes on Immovable Property other than Agricultural Land and (v) Commodities and Service.

Table 1.3: Details of Non-tax revenue raised

(₹ in crore)

Sl. No.	Head of revenue	2019-20		2020-21		2021-22		2022-23		2023-24		Percentage of increase (+) or decrease (-) in 2023-24 over 2022-23
		Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	
1	Interest receipts, dividends and profits	4,631.01	4,547.74	5,596.49	3,729.44	6,544.22	4,189.78	6,728.81	5,047.97	8,230.84	10,669.06	111.35
2	Medical and Public Health	789.26	1,654.68	1,295.25	819.26	1,317.54	1,553.51	1,396.63	1,607.57	1,403.80	2,635.05	63.91
3	Non-Ferrous Mining and Metallurgical industries	1,987.50	1,150.12	2,222.35	765.24	2,023.93	1,004.83	2,118.76	1,200.47	1,450.67	1,550.24	29.14
4	Education, Sports, Art and culture	1,264.59	1,792.96	1,919.96	1,649.63	1,179.58	1,064.66	1,144.93	2,206.06	1,193.66	1,470.00	(-)33.37
5	Urban Development	1,071.36	780.75	1,176.04	829.42	1,046.19	742.58	1,016.11	1,091.90	966.57	1,469.38	34.57
6	Other receipts[3]	3,583.18	2,961.59	3,688.72	2,628.86	3,536.96	3,561.16	3,132.00	5,906.98	6,977.97	8,110.10	37.30
	Total	**13,326.90**	**12,887.84**	**15,898.81**	**10,421.85**	**15,648.42**	**12,116.52**	**15,537.24**	**17,060.95**	**20,223.51**	**25,903.83**	

(Source: Finance Accounts and Annual Financial Statement of Government of Tamil Nadu)

The non-tax revenue accounted for was 9.79 *per cent* (₹25,903.84 crore) of the total revenue (₹2,64,596.66 crore) of the State for the year 2023-24. There was an increase of ₹8,842.89 crore in non-tax revenue raised by State Government (51.83 *per cent*) in 2023-24 over the previous year (₹17,060.95 crore).

Reasons for increase in revenue under various heads of Non-Tax Revenue is as below:

- Interest receipts, dividends and profits (₹5,621.09 Crore) was due to increase in interest and dividends from Public Sector Undertakings.
- Medical and Public Health (₹1,027.48 Crore) was due to increase in receipts from Government of India for National Rural Health Mission (NRHM) and Pradhan Mantri Jan Arogya Yojana (PMJAY).
- Non-ferrous Mining and Metallurgical Industries (₹349.78 Crore) was mainly due to increase in receipts under rents and royalties and other receipts.
- Urban Development (₹377.48 Crore) was due to increase in receipts from Municipalities and receipts under other receipts.

The decrease in collection under Education, Sports, Arts and Culture (₹736.06 Crore) was mainly due to decrease in receipts under Elementary Education and under Secondary Education.

3 'Other receipts' represent non-tax receipts pertaining to heads (i) Police; (ii) Miscellaneous General Services; (iii) Other Social Services; and (iv) Other General Economic Services etc.

1.2 Analysis of arrears of revenue

The arrears of revenue, as on 31 March 2024, on some principal heads of revenue amounted to ₹49,756.18 crore, of which ₹24,643.69 crore was outstanding for more than five years, as detailed in **Table 1.4**.

Table 1.4: Arrears of revenue

(₹ in crore)

Sl. No.	Head of revenue	Total amount outstanding as on 31 March 2024	Amount outstanding for more than five years as on 31 March 2024	Replies of Department
1	Taxes on Sales, Trade etc.	25,065.89	15,830.38	Recovery of ₹7,467.78 crore was covered by Recovery Certificates. Recovery of ₹5,142.19 crore was stayed by High Court and other judicial authorities. Government had stayed recovery of ₹29.86 crore. Recovery of ₹975.87 crore was held up due to rectification/ review application. Recovery of ₹2,480.36 crore held up due to persons becoming insolvent. ₹752.84 crore was likely to be written off. ₹161.67 crore was since collected. Remaining arrears of ₹8,055.32 crore was at various stages of recovery.
2	State Goods and Services Tax	16,139.47	2,889.11	Recovery of ₹11,008.98 crore was covered by Recovery Certificates. Recovery of ₹4,490.55 crore was stayed by High Court, other judicial authorities and the Government. Recovery of ₹441.19 crore was held up due to rectification/ review application and recovery of ₹31.36 crore was held up due to person becoming insolvent. Remaining arrears of ₹167.38 crore was at various stages of recovery.
3	Non-Ferrous Mining and Metallurgical industries	7,423.20	4,888.16	Recovery of ₹897.17 crore was covered by Recovery Certificates. Recovery of ₹1,685.22 crore was stayed by High Court and other judicial authorities. Government had stayed recovery of ₹643.18 crore. Recovery of ₹5.60 crore was held up due to rectification/ review application. ₹.02 crore was likely to be written off. ₹31.33 crore was since collected. Remaining arrears of ₹4,160.67 crore were at various stages of recovery.
4	Stamp Duty and Registration Fee	444.19	386.46	Recovery of ₹444.14 crore was covered by recovery certificates. Recovery of ₹0.05 crore was stayed by High Court and other judicial authorities.
5	Electricity Taxes	438.78	443.50	Recovery of ₹34.19 crore was covered by Recovery Certificates. Recovery of ₹68.51 crore was stayed by Government. Recovery of ₹202.31 crore was covered by rectification/ review of application. Recovery of ₹74.11 crore was held up due to persons becoming insolvent. Remaining arrears of ₹60.03 crore was at various stages of recovery. An amount of ₹0.37 crore has since been collected.
6	Urban Land Tax	203.74	174.34	Detailed break-up was not furnished by the Department.
7	State Excise	31.47	31.18	Recovery of ₹13.02 crore was covered by Recovery Certificates. Recovery of ₹1.74 crore was stayed by High Court and other judicial authorities. Recovery of ₹0.47 crore was covered by rectification / review application. Recovery of ₹0.29 crore held up due to persons becoming insolvent. ₹3.21 crore is likely to be written off. Remaining arrears of ₹12.46 crore was at various stages of recovery. An amount of ₹0.29 crore has since been collected.
8	Taxes on vehicles	12.07	Nil	Recovery of ₹0.64 crore was covered by recovery certificates. Recovery of ₹0.19 crore was stayed by High Court and other judicial authorities. Recovery of ₹11.25 crore were at various stages of collection.

(Source: Details furnished by the Department)

The total uncollected revenue of ₹49,756.18 crore for the year 2023-24 is 12.34 *per cent* higher than ₹44,289.54 crore for the year 2022-23.

Recommendation 1.1:

The Government may order expeditious collection of arrears of revenue besides taking necessary measures to boost collection efficiency in the current period.

1.3 Arrears in assessments

The details of assessssments relating to Central Sales Tax and Other taxes pending in the Commercial Taxes Department are given in **Table 1.5**.

Table 1.5: Arrears in assessments

Description	CST and Other assessments	State Goods and Services tax
Opening balance of pending assessment of the previous year as on 01-04-2023	47	54,413
Assessment due for the current assessment year 2023-24	Nil	2,29,847
Total	**47**	**2,84,260**
Assessment completed during the year 2023-24	7	1,48,649
Closing balance of assessments pending at the end of the year as on 31-03-2024	40	1,35,611

(Source: Details furnished by the Department)

Recommendation 1.2:

Government may instruct the Department to complete the pending Goods and Service Tax assessments expeditiously.

1.4 Evasion of tax detected by the Department

Tax evasion is the willful act of not paying taxes liable to be paid to the Government. The modus operandi normally involves under reporting income, over reporting expenses through false deductions and mis representing assets. The Intelligence Wing under Commercial Tax Department is primarily tasked with detecting tax evasion by conducting inspection in the places of business and checking the goods in transit.

The details of cases of evasion of tax detected by the Commercial Taxes Department in respect of State Goods and Services Tax and other Taxes, cases finalised and the demands for additional tax raised are given in **Table 1.6**.

Table 1.6: Evasion of Tax

Sl. No.	Head of revenue	Cases pending as on 31 March 2023	Cases detected during 2023-24	Total	Number of cases in which assessment / investigation completed and additional demand with penalty etc. raised		Details of cases pending for finalisation as on 31 March 2024	
					Number of cases	Amount of demand (₹ in crore)	Number of cases	Amount of demand (₹ in crore)
1	State Goods and Services Tax	1,838	33,970	35,808	32,530	7,438.31	3,278	19,205.04
2	Taxes on Sales, Trade etc., (Other than State Goods and Services Tax)	293	0	293	56	25.03	237	2,052.23

(Source: Details furnished by the Department)

₹1,332.96 Crore has been collected during inspection and post finalisation of cases. The pendency of cases in SGST has increased by 78 *per cent* when compared to previous year. Further, Value Added Tax has almost been subsumed into Goods and Services Tax in 2017. Delay in passing final orders within stipulated time frame would result in loss of revenue to the Government. The Government may, therefore, instruct the Commercial Taxes Department to complete the assessment / investigation of pending cases expeditiously.

1.5 Pendency of Refund Cases

The number of refund cases pending at the beginning of the year 2023-24, claims received during the year, refunds allowed during the year and cases pending at the close of the year 2023-24 relating to the Commercial Taxes Department (Value Added Tax and State Goods and Services Tax) and Home (Transport) Department are given in **Table 1.7**.

Table 1.7: Details of pendency of refund cases

(₹ in crore)

Sl. No.	Particulars	Value Added Tax		State Goods and Services Tax		Motor Vehicles Tax	
		No. of cases	Amount	No. of cases	Amount	No. of cases	Amount
1	Claims outstanding at the beginning of the year	13,245	123.13	931	381.41	22	0.07
2	Claims received during the year	353	35.18	17,416	2,660.69	168	1.49
3	Total (1+2)	13,598	158.31	18,347	3,042.10	190	1.56
4.	Refunds finalised during the year (including rejected cases)	621	41.96	15,524	2,370.42	172	1.41
5	Balance outstanding at the end of the year	12,977	116.35	2,823	671.68	18	0.15

(Source: Replies of Departments concerned)

Recommendation 1.3:

Since the Tamil Nadu Value Added Tax and Tamil Nadu Goods and Services Tax Acts provide for interest on belated refunds, the Commercial Taxes Department may finalise the refund claims expeditiously.

1.6 Response of the Departments / Government towards audit

The Principal Accountant General (Audit-I), Tamil Nadu (AG) conducts periodical inspection of the Government Departments to test check the transactions and verify the maintenance of important accounts and other records as prescribed in the rules and procedures. These inspections are followed up with Inspection Reports (IRs) incorporating irregularities detected during the inspection and not settled on the spot, which are issued to the heads of the offices inspected with copies to the next higher authorities for taking prompt corrective action. The heads of the offices / Government are required to comply with the observations contained in the IRs, rectify the defects and omissions and report compliance through initial replies to the AG within one month from the date of issue of the IRs. Serious financial irregularities are referred to the heads of the Departments and the Government.

IRs issued up to 31 March 2024 disclosed that 26,585 paragraphs, involving ₹3,293.43 crore relating to 5,257 IRs, remained outstanding at the end of June 2024 as mentioned below along with the corresponding figures for the preceding two years in **Table 1.8**.

Table 1.8: Details of pending IRs

Particulars	June 2022	June 2023	June 2024
Number of IRs pending for settlement	5,274	5,217	5,257
Number of outstanding audit observations	27,547	26,606	26,585
Amount of revenue involved (₹ in crore)	5,242.45	3,795.08	3,293.43

(Source: As per data maintained in office of the Principal AG (Audit-I) and data relating to Home (Transport), Natural Resources and Energy Department in office of Principal AG (Audit-II) (Tamil Nadu)

1.6.1 Department-wise details of the Inspection Reports and Audit observations

The Department-wise details of the IRs and Audit observations issued up to 31 March 2024 and outstanding as on 30 June 2024 and the amounts involved are mentioned in **Table 1.9**.

Table 1.9: Department-wise details of IRs

(₹ in crore)

Sl. No.	Name of the Department	Nature of receipts	Number of outstanding IRs	Number of outstanding audit observations	Money value involved (₹ in crore)
1	Commercial Taxes and Registration	Value Added Tax and other taxes	1,602	13,187	1,719.83
		Stamp Duty and Registration Fee	1,856	7,436	1,149.39
2	Revenue and Disaster Management	Land revenue	942	3,841	10.22
		Urban land tax	18	29	0
3	Home (Transport)	Taxes on vehicles	348	914	53.39
4	Home (Prohibition and Excise)	State excise	258	564	200.20
5	Natural Resources	Mines and minerals	201	516	96.46
6	Energy	Electricity tax	32	98	63.94
		Total	**5,257**	**26,585**	**3,293.43**

(Source: As per data maintained in office of the Principal AG (Audit-I) and Principal AG (Audit-II), Tamil Nadu)

The large pendency of the IRs, due to non-receipt of the replies, is indicative of failure by heads of offices and departments to initiate action to rectify defects, omissions and irregularities pointed out by the AG through the IRs. The Government may instruct the Departments to furnish replies to the audit observations in time and to take remedial action to clear the outstanding paragraphs.

1.6.2 Departmental Audit Committee Meetings

As per Regulation 145 of the Regulations on Audit and Accounts (Amendments), 2020, Government shall establish audit committees for the purpose of monitoring and ensuring compliance and settlement of pending audit observations. The Government has set up Audit Committees (during various periods) and during the meeting, the Secretaries of the Departments discuss the pendency and direct the Head of the Departments to take immediate action to clear the outstanding audit observations.

Transport Department, Natural Resources and Revenue and Disaster Management Department had held Audit committee meetings for discussion of paras July 2023 and February 2024 and 120 paragraphs were settled, and 42 paragraphs were transferred to the Revenue and Disaster Management Department for further pursuance as deemed fit. Other departments such as Commercial Taxes, Registration Department, State Excise, did not hold Audit Committee meetings during 2023-24.

Recommendation 1.4:

Government should instruct all the Departments to conduct Audit Committee meetings periodically so that the outstanding audit observations are settled.

1.6.3 Response of the Departments to draft Audit Paragraphs

The draft Audit paragraphs proposed for inclusion in the Report of the CAG are forwarded by the PAG to the Secretaries of the Departments concerned, drawing their attention to audit findings and requesting them to send their response within six weeks.

Eleven draft paragraphs proposed for inclusion in the Report of the CAG for the year ended March 2024 were forwarded to the Secretary to Government, Home (Transport) Department, Commercial Taxes and Registration Department and Backward Classes, Most Backward Classes and Minorities Welfare Department and Revenue and Disaster Management Department between January 2025 and July 2025. The Government furnished reply to all eleven draft paragraphs however replies for nine draft paragraphs were furnished after stipulated time limit of six weeks.

1.6.4 Follow-up of Audit Reports

With a view to ensuring accountability of the executive in respect of the issues dealt with in the Audit Reports, the Public Accounts Committee (PAC) laid down in 1997 that after the presentation of the Report of the CAG in the Legislative Assembly, the Departments shall initiate action on the Audit paragraphs and the action taken explanatory notes thereon should be submitted by the Government within two months of tabling the Report, for consideration of the PAC. We observed that 162 paragraphs included in the Reports of the CAG on the Revenue Receipts of the Government of Tamil Nadu up to the year ended March 2024 were pending discussion by PAC. Out of the above, the Departments had not furnished explanatory notes in respect of 16 paragraphs. Review of the outstanding action taken notes (ATNs) as on 31 March 2023 on paragraphs included in the Report of the CAG, Revenue Receipts, Government of Tamil Nadu indicated that the Departments had not submitted ATNs for 729 recommendations discussed by PAC.

1.7 Analysis of the mechanism for dealing with the issues raised by Audit in Home Department

To analyse the system of addressing the issues highlighted in the IRs / Audit Reports by the Departments / Government, the action taken on the paragraphs and Performance Audits included in the Audit Reports of the last 10 years for one Department is evaluated and included in this Audit Report.

1.7.1 Status of Inspection Reports

The summarised position of the IRs issued to Home Department relating to State Excise during the last 10 years, paragraphs included in these reports and their status as on 31 March 2024 are tabulated in **Table 1.10**.

Table 1.10: Position of Inspection Reports

(₹ in crore)

Year	Opening balance			Additions during the year			Clearance during the year			Closing balance		
	IRs	Paras	Money value	IRs	Paras	Money value	IRs	Paras	Money value	IRs	Paras	Money value
2014-15	204	309	71.67	16	58	0.25	4	9	0.17	216	358	71.75
2015-16	216	358	71.75	16	37	1.10	2	14	0.12	230	381	72.73
2016-17	230	381	72.73	16	42	228.36	18	37	0.27	228	386	300.82
2017-18	228	386	300.82	0	0	0	27	70	2.25	201	316	298.57
2018-19	201	316	298.57	0	0	0	7	28	0.22	194	288	298.35
2019-20	194	288	298.35	44	222	561.67	15	44	227.58	223	466	632.44
2020-21	223	466	632.44	0	0	0	2	9	0.13	221	457	632.31
2021-22	221	457	632.31	17	95	2.39	5	19	0.22	233	533	634.48
2022-23	233	533	634.48	25	106	2.67	12	42	0.11	246	597	637.04
2023-24	246	597	637.04	20	80	22.30	21	157	480.2	245	520	179.14

(Source: As per data maintained in office of the Principal AG (Audit-I), Tamil Nadu)

As against 204 paragraphs involving money value of ₹71.67 crore which were pending at the beginning of 2014-15, the number at the end of 2023-24 had increased to 245 paragraphs involving money value of ₹179.14 crore. This indicates that the response to the local audit reports was inadequate. Therefore, the Department should furnish replies expeditiously to clear the outstanding paragraphs.

1.7.2 Recovery of accepted cases

During the last ten years, five draft paragraphs including one Performance Audit and one Compliance Audit involving ₹473.36 crore were included in the Report of the CAG, Revenue Sector, Government of Tamil Nadu. The Department accepted the audit observations in three cases involving ₹159.84 crore and recovered ₹129.70 crore.

Out of these five draft paragraphs, four paragraphs are yet to be discussed by the PAC.

1.8 Audit planning

The offices under various Departments are categorised into high, medium, and low risk units according to their revenue position, past trends of audit observations, nature/volume of transactions. The annual audit plan is prepared on the basis of risk analysis which, *inter alia*, includes statistical analysis of the revenue earnings during the past five years, features of the tax administration, audit coverage and its impact during the past five years.

During the year 2023-24, the audit universe comprised 1800 auditable offices, of which 177 offices were planned and 173 offices were audited i.e., 9 *per cent* of the total auditable offices as mentioned in **Table 1.11**.

Table 1.11: Audits planned and conducted during the year 2023-24

Sl. No.	Name of the Department	Nature of Receipts / Expenditure	Auditable Offices	Offices planned	Offices audited
1	Commercial Taxes and Registration	State Goods and Services Tax, Value Added Tax, Sales Tax and other receipts	397	4	4
		Stamp Duty and Registration Fee	647	114	114
2	Revenue	Urban Land Tax	50	0	0
		Land Revenue	447	32	32
3	Home (Transport)	Taxes on vehicles	105	3	0
4	Transport	Motor Vehicle Maintenance Department	21	0	0
5	Home (Prohibition and Excise)	State Excise	75	21	21
6	Natural Resources	Mines and minerals	33	3	1
7	Energy	Electricity duty	25	0	1
		Total	**1,800**	**177**	**173**

(Source: As per data maintained in offices of the Principal AG (Audit-I) and Principal AG (Audit-II), Tamil Nadu)

1.9 Results of audit

Status of local audit conducted during the year

During the year 2023-24, records maintained in the 173 offices were test checked and observations amounting to ₹121.35 crore were noticed in 1,643 cases. During the year, the Departments accepted 403 observations and recovered/adjusted a sum of ₹3.81 crore. All these cases pertained to observations raised in earlier years.

1.10 Scope of this Report

This Report contains eleven paragraphs involving financial effect of ₹27.96 crore. The Department/Government accepted audit observations involving ₹9.59 crore. The audit observations discussed in the subsequent paragraphs were identified from the test check of records in the selected offices only. Most of the observations are of a nature that may reflect similar deficiencies/under assessments in other offices, not test-checked by Audit. Department may, therefore, carry out internal audit in these offices to ensure that such irregularities and deficiencies, if any, stand rectified.

CHAPTER II

TAXES ON MOTOR VEHICLES

CHAPTER - II

HOME TRANSPORT DEPARTMENT

TAXES ON MOTOR VEHICLES

2.1 Tax Administration

The Tamil Nadu Motor Vehicle Tax (TNMVT) Act, 1974 and Rules made thereunder outlines a system for levying and collecting taxes on motor vehicles used in Tamil Nadu. Tax is levied on all vehicles used or kept for use in Tamil Nadu, based on the rates specified in the Act's schedules (Section 3). Vehicle buyers must pay the tax within the prescribed period (Section 8). Vehicles with a transport permit are considered to be used in the state for tax purposes (Rule 3). If the tax remains unpaid, the licensing officer can issue a notice within five years to collect the tax due (Section 15-A). The Government of Tamil Nadu (GoTN) notified[1] the revised tax rates with effect from 9 November 2023.

Life Time Tax[2] (LTT) is collected for non-transport motor vehicles at the rate[3] based on the cost of the vehicles. Motor vehicles other than transport vehicles that have completed 15 years from the date of registration are subject to the Green Tax. For motorcycles, the tax is ₹750 for a period of five years and for other motor vehicles, it is ₹1,500 for five years. In the case of transport vehicles, those (excluding auto rickshaws) that have completed seven years from the date of registration are required to pay ₹750 per annum, whereas autorickshaws are liable to pay ₹250 per annum. GoTN encourages the use of electric vehicles in the state by exempting the vehicles from paying road taxes to control air pollution.

The audit observations on the effectiveness of tax collection by the Transport Department on the motor vehicles are given in the succeeding paragraphs.

2.2 Internal Audit

The Internal Audit Wing is functioning in the Home Transport Department. The number of Offices due for audit up to 2023- 24 was 129, out of which 102 Offices audit is in progress. Year-wise details of the number of observations raised, settled and pending along with tax effect, are as shown in **Table 2.1**.

1 Extraordinary Notification dated 7 November 2023.

2 Life time tax means the tax leviable in one lumpsum in advance for the life time of a motor vehicle.

3 12 per cent of the vehicle's cost if the vehicle is priced up to ₹5 lakh, 13 per cent if the cost of the motor vehicle up to ₹10 lakh, 18 per cent up to ₹20 lakh and 20 per cent above ₹20 lakh.

Table 2.1: Details of Internal Audit Observations

Year	Observations Raised		Observations Settled		Observations Pending	
	Number of Cases	Amount (in Lakhs)	Number of Cases	Amount (in Lakhs)	Number of Cases	Amount (in Lakhs)
Up to 2020-21	Not furnished details for the year due to Covid-19 Pandemic situation				1,286[#]	90.71[#]
2021-22	1,412	146.67	1,276	103.18	136	43.49
2022-23	1,735	186.95	1,265	154.57	470	32.38
2023-24	2,265	219.65	1,970	191.54	295	28.11
Total for 2021-24	**5,412**	**553.27**	**4,511**	**449.29**	**2,187**	**194.69**

- Cumulative figures of total pending observations of audit years up to 2019-20, as on 31/03/2024

As seen from the above, 2,187 observations involving ₹1.95 crore were pending settlement as on 31 March 2024. Early action may be taken to settle the pending observations.

2.3 Results of Audit

In 2023-24, remote audit has been conducted by analyzing the database of VAHAN of transport department, relating to the period up to 2021-22 and Inspection Reports were issued to nine Regional Transport Offices[4] (RTO) in Tamil Nadu. Audit also test checked records in the office of the State Transport Authority (STA) and in the Apex unit at Government level. The category-wise audit observations are summarised in **Table 2.2**.

Table 2.2: Category-wise Audit observations for 2023-24

Sl.No.	Category	No. of paragraphs	Amount (in ₹)
1	Non-Collection of tax in respect of goods vehicles with valid permits	8	9,42,45,472
2	Non/Short collection of Life Time tax from owners of Motor cabs	7	24,05,040
3	Non-Collection of tax for maxi cabs having valid permit	6	39,34,240
4	Short/Non collection of tax in respect of Construction Equipment vehicles	1	11,76,895
5	Non-payment of green tax for transport/non-transport vehicle	1	4,59,300
6	Non-collection of tax from owners of private service vehicles	1	14,12,477
	Total	**24**	**10,36,33,424**

(Source: O/o PAG, Audit-II, Tamil Nadu's Inspection reports on RTOs)

The department accepted non / short collection of tax involving ₹10,36,33,424 in 24 cases and during the year, ₹1,08,174 has been recovered in two cases.

4 Chennai West, Chennai South, Namakkal North, Poonamallee, Tiruppur North, Tiruppur South, Tiruchirapalli West, Tirunelveli, and Vellore.

2.4 Subject Specific Compliance Audit on Functioning of Regional Transport Offices and State Transport Authority in Motor Vehicle Department in Tamil Nadu

2.4.1 Introduction

The Regulation and Taxation of motor vehicles in India involve both the Union and State Governments. While the Concurrent List of the Constitution of India grants authority to both Union and States over motor vehicle regulations, State List empowers States to impose taxes on vehicles suitable for road use.

In line with these provisions, the Motor Vehicles (MV) Act, 1988 and Central Motor Vehicles Rules (CMVR), 1989 were enacted by the Parliament to govern various aspects such as vehicle registration, issuance of permits, driver and conductor licensing. At the State level, Government of Tamil Nadu (GoTN) enacted the Tamil Nadu Motor Vehicle Taxation Act (TNMVT), 1974, and the Tamil Nadu Motor Vehicle Rules (TNMVR), 1989 detailing the taxes and fees applicable to motor vehicles operating within the State.

The Ministry of Road Transport and Highways (MoRTH), Government of India (GOI), is responsible for formulating broad policies related to road transport and overseeing the enforcement of the above-mentioned Acts and Rules. Section 68 of the MV Act mandates the establishment of State Transport Authorities (STA). Accordingly, the enforcement of regulatory provisions along with the administration of vehicle taxes and levies is carried out by RTOs functioning under the STA of Tamil Nadu[5].

2.4.2 Digital initiatives in Transport Department

The MoRTH launched digital initiatives in 2006-07 to streamline the functioning of RTOs and improve efficiency and effectiveness of the Transportation Sector.

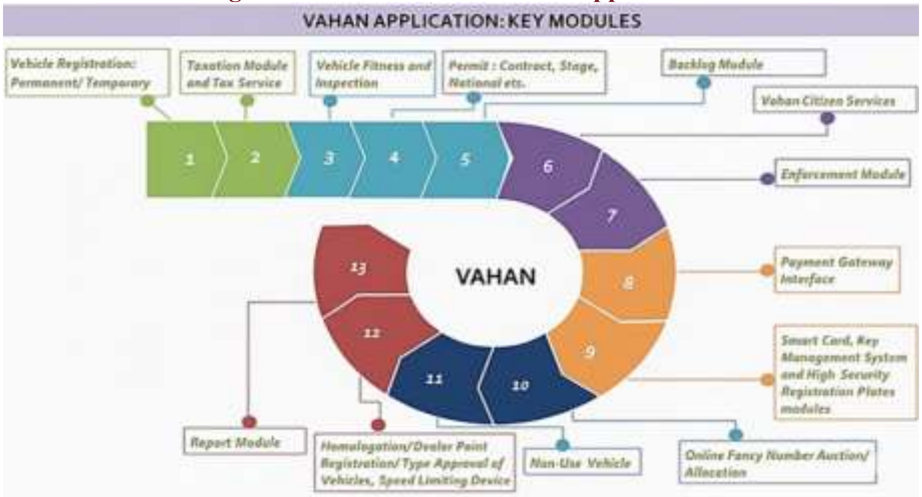
VAHAN and SARATHI are flagship digital initiatives under the e-Transport Mission Mode Project. VAHAN application is related to vehicle related process, while SARATHI is an application for computerisation of Driving Licence (DL) related services.

2.4.2.1 VAHAN

VAHAN is a centralised, web-enabled application. VAHAN provides easy online access to RTOs, vehicle dealers, citizens, transporters, and other stakeholders. The application's configurability allows for State-specific customisations. The vehicle insurance companies and Pollution Under Control Certificate (PUCC) centres are integrated with VAHAN. The key modules in VAHAN are outlined in **Figure 2.1**.

5 The Transport Commissioner/ Road Safety heads the Commissionerate of Transport and Road Safety Commissioner who also functions as the State Transport Authority.

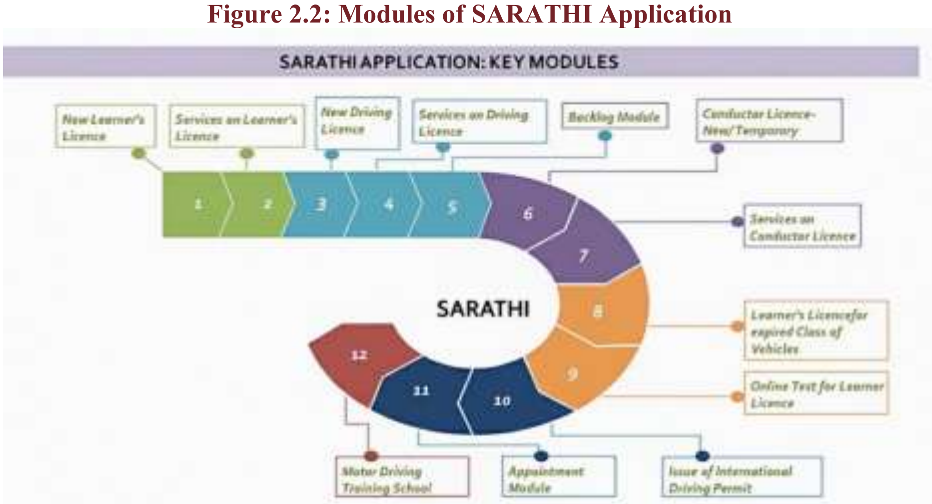
Figure 2.1: Modules of VAHAN Application



2.4.2.2 SARATHI

SARATHI is an application, designed to streamline and computerise driving licence-related services. It offers a comprehensive solution for issuing DL, learner licences, and other related services[6] provided by the Transport Department. SARATHI operates as a workflow-based, web-enabled, centralised application, featuring a wide range of configurable options to meet the specific needs of different States. It facilitates the management of driving, learner, conductor, and driving school licences. The application has been tailored to Tamil Nadu's specific requirements and is currently operational in the State. The key modules in SARATHI are shown in **Figure 2.2**.

Figure 2.2: Modules of SARATHI Application



2.4.2.3 Faceless Services

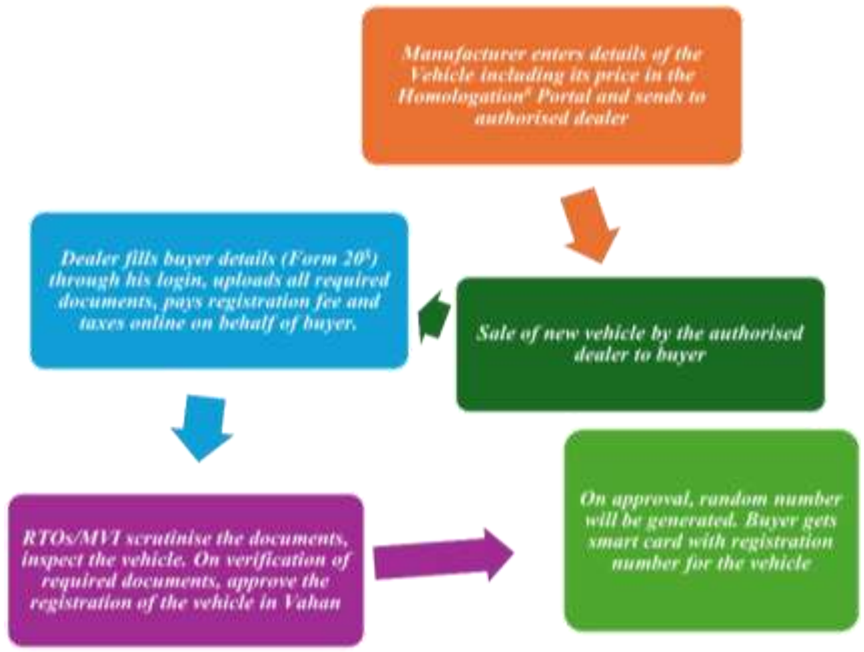
Transport services have been shifted to a faceless mode using technologies like Aadhaar e-KYC, AI-based face recognition, and e-Sign, enabling online applications, payments, document uploads, and appointment scheduling. This has reduced queues and minimised middlemen involvement. In Tamil Nadu,

6 Renewal of DLs, issuing of new DL, issuing of international DLs, conductor licences, motor driving school licence etc.

34 services under VAHAN and SARATHI have been adapted to this system in line with CMVR, 1989.

The process of registration of vehicles is given in **Figure 2.3**:

Figure 2.3: Registration Process



 # Homologation: Homologation is the process of certifying that a particular vehicle is roadworthy and matches certain specified criteria laid out by the government for all vehicles made or imported in India.

$ Form 20: Application for Registration of a Motor Vehicle

2.4.2.4 E-Challan System

Electronic challan (e-challan) is another digital initiative for collecting fines for violating traffic rules. Traffic police and enforcement officials of Transport Department can print e-challans through a swiping machine and hand it to the traffic violator on the spot. The e-challan is also sent to the citizen's email ID or mobile number to enable the violators to pay the fine within 60 days from the date of its issuance.

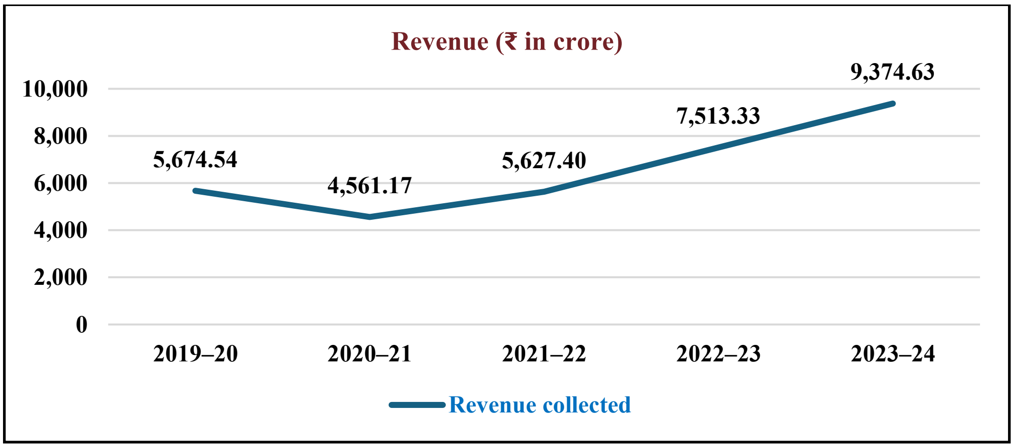
2.4.3 Organisational Structure

The Principal Secretary to GoTN, Home (Transport) Department is responsible for regulation of use of Motor Vehicles and enforcement of Motor Vehicle Legislation in the State. The Commissionerate of Transport and Road Safety is headed by the Transport Commissioner/Road Safety Commissioner (TC), who also functions as STA. The organisational structure of the Transport Department is given in **Appendix 2.1**. As on 31 March 2024, there were 91 RTOs, 56 Unit Offices, 22 Check Posts and one STA functioning under the Transport Department in the State.

2.4.4 Trend of Revenue

There was an increase of revenue during the year 2023-24 as given in **Figure 2.4** due to tariff revision from November 2023 and also change of annual tax levy in the case of Maxi cab into Life Time Tax. Further, the revenue collected by the transport department in 2023-24, constituted six *per cent* of the total tax revenue of the state in that year.

Figure 2.4: Details of revenue collected from 2019-20 to 2023-24



(Source: Details furnished by the Department)

The audit observations on the effectiveness of tax collection by the Transport Department on the motor vehicles are given in the succeeding paragraphs.

2.4.5 Audit Objectives

The objectives of the functioning of RTOs/STA were to ascertain whether:

(a) the RTOs issued, renewed and cancelled the Licences as per law?

(b) the registration of vehicles and issue of permits and fitness certificates were done as per law?

(c) the RTOs efficiently assess, levy, collect and remit the revenue (Motor vehicle taxes, fines, penalties, fees etc.) and are taking effective action on arrears?

(d) the enforcement activities were effectively conducted by RTOs?

(e) the RTOs are provided with required manpower, equipment, and other resources to discharge the mandate and also to ensure public service delivery in a transparent and efficient manner?

2.4.6 Audit Criteria

The Audit criteria to be adopted include:

(i) The Motor Vehicles Act, 1988.

(ii) The Central Motor Vehicles Rules, 1989.

(iii) The Tamil Nadu Motor Vehicles Rules, 1989.

(iv) Tamil Nadu Motor Vehicle Taxation Act, 1974 and Tamil Nadu Motor Vehicle Taxation Rules, 1974.

(v) Tamil Nadu Road Safety Rules, 2000.

(vi) Tamil Nadu Transparency in Tenders Act, 1998 and Tamil Nadu Transparency in Tenders Rules, 2000.

(vii) Tamil Nadu Financial / Treasury Code.

(viii) Notifications issued by the Ministry of Road Transport, Government of India and by the Government of Tamil Nadu from time to time.

(ix) Policy Note of Government of Tamil Nadu - Motor Vehicles Acts – Administration.

2.4.7 Scope and Methodology of Audit

Field Audit was conducted between July 2024 and April 2025 covering data analysis, field verification at Transport Department offices for the five-year period from 2019-20 to 2023-24. An Entry Conference was held on 13 August 2024 with the Additional Chief Secretary (ACS), Home (Transport) Department explaining the Audit Scope and Methodology, Audit Criteria and Audit Objectives.

Audit test checked the records in the offices of the Principal Secretary, Transport Department, GoTN, Transport Commissioner, Joint Transport Commissioners, besides the sample selected RTOs. Audit also examined the records available with the Finance Department of GoTN. The Audit parties visited 11 sampled RTOs[7] out of 91 RTOs, which have been selected under stratified random sampling method using IDEA software for detailed verification of records and Joint Field Inspections. Six Unit Offices (UO)[8] and three Check Posts[9] wherever functioning under the selected RTOs were also covered during Field Verification. In addition to the above, the Zonal Offices[10] under which the selected RTOs are functioning were also covered.

Activities of the RTO have been digitalised by introducing VAHAN and SARATHI. Therefore, back-end data of VAHAN and SARATHI applications and e-challan database were analysed, specifically in relation to service-delivery activities and fee-collection. Further, the results of data analysis pertaining to sampled RTOs were verified by audit. The Exit Conference was held on 24 June 2025 with ACS, Home (Transport) Department wherein audit findings

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7 Chennai (South West), Coimbatore (North), Gopichettipalayam, Krishnagiri, Nagercoil, Poonamallee, Ramanathapuram, Salem (West), Tambaram, Thanjavur and Tiruchirappalli (East).

8 Bhavani, Omalur, Paramakudi, Pattukottai, Sathyamangalam and Thiruveranbur.

9 Bannari (Gopichettipalayam RTO), Kalikoil (Krishnagiri RTO) and Poonamallee (Poonamallee RTO).

10 Chennai South, Chennai (North), Coimbatore, Erode, Salem, Thanjavur, Tiruchirappalli (East), Tirunelveli, Vellore and Virudhunagar.

were discussed. The views expressed at the conference and the replies received (August 2025) from the Government were considered and duly incorporated in the relevant paragraphs of the Report.

2.4.8 Acknowledgement

Audit acknowledges the cooperation and assistance extended by ACS, Home (Transport) Department, Transport and Road Safety Commissioner, Zonal Officers, all Regional Transport Officers and staff of RTOs in conducting the Subject Specific Compliance Audit.

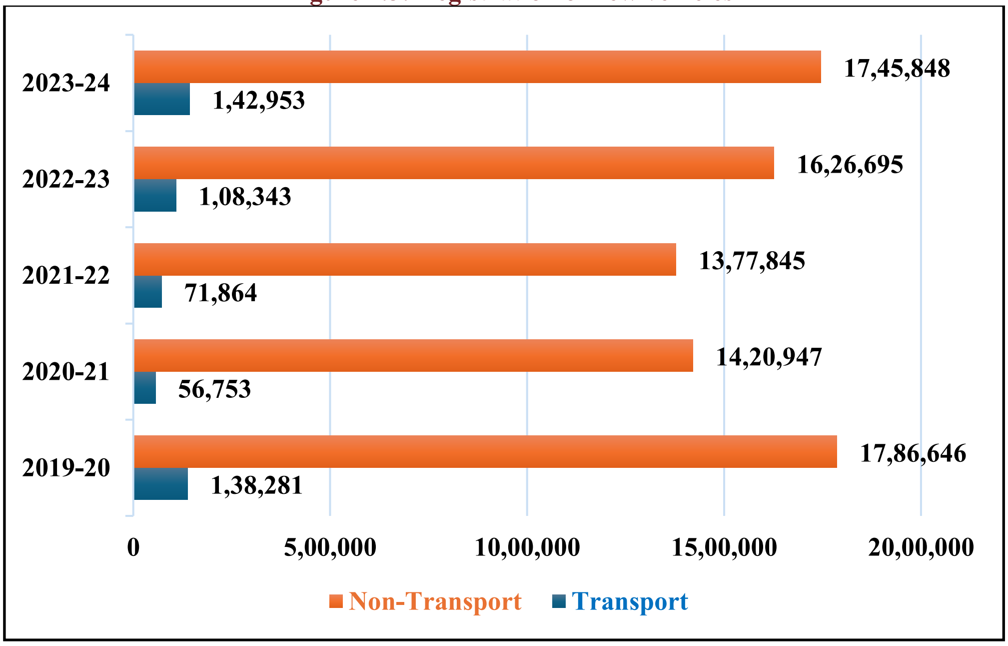
Audit Findings

The Audit findings based on the data analysis and scrutiny of the records in the selected offices are mentioned in the following paragraphs:

2.4.9 Registration Process

The vehicle can be driven or allowed to be driven in public place only after registration by the registering authority as stated under the provision[11] of the Act. The number of transport and non-transport vehicles registered in Tamil Nadu between 2019-20 and 2023-24 is given in **Figure 2.5.**

Figure 2.5: Registration of new vehicles



(Source: Details furnished by the Transport and Road safety Commissioner Office)

The audit observations on the registration process are given in the succeeding paragraphs:

2.4.9.1 Delay in Registration of Motor Vehicles

Application for registration must be submitted within seven days from the date of delivery of the vehicle and the Certificate of Registration should be issued

11 Section 39 of MV Act, 1988.

within 30 days of receiving the application, after verification of documents as per the rules[12]. These rules ensure timely vehicle registration and legal compliance.

The analysis of data extracted from VAHAN Portal, relating to the period from 2019-20 to 2023-24, revealed that, in 4,50,485 cases, Department had permitted the vehicle buyers to register the vehicles with delay ranging between 31 and 1,895 days from the date of purchase of vehicles. Audit also verified that Department issued Registration Certificates (RC) belatedly in 26,497 cases under sampled RTOs.

GoTN replied (August 2025) that the registering authorities have been instructed to take necessary action for the delay except for the period from February 2020 to March 2021 as the Government extended the validity of all documents for this period[13]. However, the GoTN accepted the audit observation and instructed to recover the penalty dues for the remaining period.

The Government's reply for the period from February 2020 to March 2021 is not acceptable for the reason that the GoTN had relaxed only the validity of services to be rendered during that period, not relating to registration.

(i) Procedural loopholes encouraging delay in registration of vehicles

One of the reasons observed by audit for delayed registration of vehicles was that in 25 *per cent* of such cases, the vehicle buyer waited for their preferred series to get the registration numbers of their choice (viz. fancy numbers) and to avoid extra payment for such series of numbers.

As per the rules, vehicles are assigned registration numbers on a sequential basis. However, if the vehicle buyer wants a specific or fancy number within 1,000 numbers from the ongoing series, they can apply to the RTO/ Motor Vehicle Inspector (MVI) with a dealer-issued registration disclaimer by paying a premium fee[14] prescribed as per the rule. Further, if a buyer wants a fancy number beyond 1,000 numbers from the current series, i.e., an advance series, or a Government-reserved[15] fancy number[16], they must apply to the Home (Transport) Department, GoTN with a Sale Certificate (Form-21). After approval, on payment of prescribed fee, buyers proceed to the RTO/MVI office for registration and tax payment. Analysis of VAHAN database relating to allotment of fancy numbers revealed that the database has a critical loophole that enables the registration offices to bypass the higher fancy number fees by delaying the registration to get to a date as close as possible to the regular sequential allotment, pay a reduced fee and thereby causing significant revenue loss.

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12 Rule 47 and 48 of CMVR, 1989.

13 G.O. Ms. No.925, Home (Trpt-I) dated 13/08/2020 and G.O.Ms.No.1450, Home (Trpt-I) dated. 14/12/2021.

14 ₹2,000 in respect of two/three wheelers, ₹10,000 for four wheelers (sale value ≤ ₹4 lakh) and ₹16,000 for others (sale value > ₹4 lakh) vehicles.

15 The Government reserves 97 fancy vehicle numbers.

16 The premium fees for such registration are ₹40,000 (up to 4 series), ₹60,000 (series 5-8), ₹1,00,000 (series 9 – 10), ₹2,00,000 (series 11, 12 and beyond).

(ii) Potential loss of revenue ₹133.15 crore to GoTN on allotment of the Government reserved fancy numbers at a lower amount than the range fixed by GoTN

An analysis of data for the period from 2019-20 to 2023-24 revealed that 62,606 vehicles that have been registered with the Government reserved fancy numbers, which realised a revenue of ₹194.35 crore.

The fancy number fees collected for the 32,197 out of 62,606 motor vehicles were less than the base amount of ₹40,000 fixed by the Government. Further, in 7,105 vehicles, fee or allotment of fancy number was also less than the fixed amount. This has resulted in a potential loss[17] of ₹133.15 crore.

(iii) Extent of vehicles registered with a delay of more than a month vis-à-vis vehicles requiring government-reserved fancy numbers

Analysis of data revealed that 15,526 (25 *per cent*)) out of 62,606 vehicles were registered with delays ranging from one to 62 months from the purchase date. Out of 15,526 vehicles, 9,102 vehicles paid lesser fee towards allotment of reserved fancy numbers. Considering the COVID-19 pandemic, it was observed that 3,545 vehicles out of 6,830 vehicles registered from 2022 to 2024 had delayed registrations of more than a month and paid lesser fees for allotment of reserved fancy numbers. This indicates the pattern of delayed registration for the allotment of fancy numbers at lesser fee.

GoTN replied (August 2025) that the collection of fees for fancy numbers by RTOs at the time of closing the current / running registration serial does not constitute any procedural lapse or loss of revenue as per extant Government instructions. Further, the demand for paid fancy numbers is increasing and the Government is earning a significant revenue year after year. However, a proposal for auctioning of fancy number is under active consideration by the Government. In the meantime, GoTN issued (18 August 2025) Draft Amendment to TNMVR, 1989 for e-bidding and revising the fees for fancy number.

(iv) Levy of variable fee for same fancy number at various RTOs though registered on same date

Audit also observed cases of the same fancy number fetching different fees at various RTOs registered on the same date. The allotment of fancy number "0007" was taken by audit as a sample case during the period 2019-20 to 2023-24 in which a total of 1,203 vehicles were registered with the number "0007" with fancy fees ranging from ₹2,000 to ₹2,00,000. It was observed that on 06 February 2023, the number "0007" was issued for just ₹2,000 at Thuraiyur UO, while a vehicle buyer at Chennai South RTO had to pay ₹2,00,000, which highlights disparity in fancy fees. Further, 788 vehicles were registered

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17 The potential loss is taken as a 'minimum loss' as the actual fee could have been more than ₹40,000 i.e., up to ₹2,00,000 also, but the audit has taken the base amount for calculation purposes.

on 320 different dates at various RTOs, with two to seven registrations recorded on each date.

Despite registrations taking place on the same date, vehicle buyers have paid different fees, from as low as ₹2,000 to as high as ₹2,00,000 depending solely on the RTO in which the registration occurred. This disparity is a direct consequence of the zone-wise structure of RTOs, meant for administrative convenience, but now leading to inequitable and arbitrary fee collection.

Illustrative cases of a fancy number allotment at different rates on the same day by different RTOs are provided in **Table 2.3.**

Table 2.3 Same fancy (Government reserved) numbers allotted for different rates on the same day

Sl. No.	Fancy Number	Date of Registration	Paid as per the Rule (amount fixed by Government)			Paid less than the amount fixed by Government		
			Registered RTO	Registered within	Paid Amount (₹)	Registered RTO	Delay of Registration	Paid amount (₹)
1	0005	29/02/2024	Chennai West	Zero day	2,00,000	Viruthachalam	51 days	16,000
2	0777	28/04/2023	Chennai West	Eight days	2,00,000	Chennai North	44 days	2,000
3	2727	06/03/2024	Kallakurichi	One day	40,000	Thanjavur	32 days	2,000

(Source: VAHAN data)

The same fancy number is available for a minimum amount in one RTO, while premium fee in another RTO.

GoTN replied (August 2025) that the fees for the fancy number vary from RTO to RTO as per the closure of the current registration series of that office. Therefore, no inconsistency and no revenue leakage as pointed out.

Audit did not mention leakage of revenue instead pointed out the inconsistency which necessitated for change in the system.

(v) No transparency about the unallotted/available fancy numbers

As per Government Order[18] (G.O.), the registering authorities may allot all the remaining unallotted reserved numbers on the date of completion of a particular registration series and exhaust all the unallotted reserved numbers as per the order, without collecting fees, before starting the next series. It was also stated in the G.O. that the public would not be interested in getting old numbers by remitting a fee of ₹2,000. However, Audit observed that there is a lack of transparency and awareness among the public about the availability of fancy numbers. The unallotted fancy numbers of 43,799 out of 77,028 were neither updated in the VAHAN portal nor displayed in any notice board in RTOs.

GoTN replied that (August 2025) the available unallotted fancy numbers are displayed in VAHAN Fancy Number Portal for general public. However, it would be ensured that proper publicity would be given in as many places as practicable.

Reply is not acceptable as there was no transparency in the allotment of fancy numbers.

18 G.O. No. 890 dated 27 May 1992 of the Transport Department.

(vi) Utilisation of single mobile number for multiple allotments

An analysis of VAHAN data, relating to the fancy number allotment, revealed that 4.16 lakh unique mobile numbers were used for the allotment of 6.75 lakh fancy numbers during the Audit Period. Out of these, 0.53 lakh mobile numbers were used more than once for the allotment of 3.12 lakh fancy numbers.

In registration of 3,355 vehicles, the mobile numbers were used between 11 and 2,008 times each. These numbers were used for 58 *per cent* of the total fancy numbers allotted (1.82 lakh fancy numbers). Use of the single mobile number multiple times proves that some individuals or entities may be acquiring fancy numbers in bulk, possibly for resale or speculation undermining the entire process. This has created a non-transparent environment, wherein the public has to mandatorily visit the RTOs to learn about the available unallotted reserved numbers, leading to dependency on agents/agencies in vehicle registration.

GoTN replied (August 2025) that the allotment of fancy numbers in VAHAN portal is based on Aadhaar authentication, thereby the accrual of multiple allotments for single mobile number has been totally discontinued.

> ***Recommendation 2.1***
>
> ***Department may implement stringent measures to ensure timeliness of registration and transparency in allotment of fancy numbers.***

2.4.9.2 Delay in permanent registration after expiry of temporary registrations

Rule 53B(2) of the Central Motor Vehicles (Sixth Amendment) Rules 2021 stipulates that any temporary registration of vehicles, effective from April 2021, shall be valid for an initial period of six months from the date of its issuance. Further, RTO may extend the validity one or more times by 30 days each, as the registering authority may deem fit.

An analysis of data for vehicles purchased after April 2021 showed that 3,02,557 vehicles had been allotted temporary registration numbers in Tamil Nadu. Out of these, 26,484 vehicles did not get their permanent registration numbers after the expiry of temporary registration. Audit found that there were significant delays, ranging from one to 2,278 days, in registering these 26,484 vehicles. In 215 cases, the delay ranged between 366 days and 967 days.

GoTN replied (August 2025) that the registering authorities have been instructed to take necessary action for the delay except for the period from February 2020 to March 2021 as the Government extended[19] the validity of all documents for this period. As per the amended provisions of CMVR, 1989, the question of delay for the vehicles registered after 01/04/2021 does not arise.

19 G.O. Ms. No.925, Home (Trpt-I) dated 13/08/2020 and G.O.Ms.No.1450, Home (Trpt-I) dated. 14/12/2021.

2.4.9.3 Registration of Vehicles during COVID-2019 pandemic period

The GoTN issued (March 2020) orders[20] stating that the offices of the GOI and offices of the State Government shall remain closed with exceptions (essential services) in view of the COVID-19 pandemic for a period of 21 days from 25 March 2020.

Analysis of VAHAN data, revealed that 1,161 vehicles including two-wheelers and Light Motor Vehicles (LMV) were registered across the State between 26 March 2020 and 31 March 2020. On further analysis in selected seven RTOs, Audit found that 79 vehicles **(Appendix 2.2)** were registered during the lockdown period violating G.O., since vehicle registration was not considered as essential service.

GoTN replied (August 2025) that the fees and taxes for all 1,161 vehicles, including two-wheelers and LMVs, had been paid before the lockdown was implemented i.e., 26/03/2020. The purchase date of TN65AL4545 was on 26/02/2020. Registration fees paid on 23/03/2020 (i.e., before the lockdown was implemented on 26/03/2020). Hence, there was no violation in registering the vehicles.

The reply is not tenable because, as per G.O. (25/03/2020), all offices of the State Government remained closed (except emergency services/offices) for 21 days w.e.f. 25/03/2020. Therefore, the registration of vehicles during the lockdown period had violated the G.O.

2.4.9.4 Unlawful registration of Bharat Stage - IV vehicles defying the Hon'ble Supreme Court's order

Bharat Stage Emission Standards (BS) are emission standards instituted by the GOI to regulate the output of air pollutants from motor vehicles. The GOI mandated that every vehicle manufacturer, both two-wheelers and four-wheelers, ought to manufacture, sell and register solely BS-VI vehicles from 1 April 2020.

Audit analysed the data/records for the period from 2019-20 to 2023-24, across 15[21] RTOs/UOs, and found that 620 BS IV vehicles **(Appendix 2.3)** were registered during the period 25 March 2020 to February 2023 after the deadline fixed by GOI. Thus, the RTOs/UOs violated the GOI's deadline for BS-IV vehicle registrations.

GoTN confirmed (August 2025) that the discrepancies occurred as pointed out by audit, and office-wise list of such vehicles will be communicated to audit. Further reply of the Government on office-wise details was awaited (December 2025).

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20 G.O. (Ms) No. 172 Revenue and Disaster Management Department dated 25/03/2020.

21 Bhavani UO, Chennai (South West), Coimbatore (North), Gobichettipalayam, Krishnagiri, Omalur UO, Paramakudi UO, Pattukottai UO, Poonamallee, Ramanathapuram, Salem (West), Sathyamangalam UO, Tambaram, Thanjavur and Tiruchirappalli (East).

2.4.9.5 Illegal use of identity of Government vehicle numbers by private vehicle buyers

Based on GOI Notification[22], GoTN issued (July 1989) orders[23] in respect of the registration mark to be assigned under sub-section (6) of Section 41 of the MV Act, 1988, wherein the G-series are reserved for the vehicles belonging to the Government Departments. When the Government vehicles are sold to private individuals, the registering authority should consider these vehicles as without registration mark and assign a new number in the common series as instructed under Rule 57 (2) of CMVR, 1989. However, Audit observed that the registering authorities have transferred the ownership of those Government vehicles in the name of private buyers multiple times, defying the rules.

On analysis of VAHAN data, audit noticed that out of 55,460 'Active' vehicles which were having G-series numbers, 14,416 vehicles ownership has been transferred to private individuals. On further analysis, Audit found that in respect of 6,468 vehicles, ownership has been transferred in the name of private individuals multiple times, viz., one to eight times.

A recurring lapse has been observed in the case of vehicle "TN43G0077", currently under the jurisdiction of RTO, Ooty. Despite being sold seven times, the registering authorities repeatedly failed to update the registration details during each ownership transfer, even though the ownership of the vehicle was transferred to private owners. Moreover, Audit found that a private vehicle buyer owns 55 vehicles with the identity of Government numbers.

On cross-linking with the e-challan module, Audit noticed that 925 challans (January 2019 – July 2024) were raised in respect of vehicles with G-series registration numbers which were being used by private vehicle buyers. The vehicle "TN50G0189" had committed multiple offences, and 61 challans were issued (April 2021-January 2025) for multiple reasons viz. coolies on top, over height, non-production of documents, defective number plate, obstruction u/s 201, etc., after being sold to private buyers.

Since the Government vehicles were exempted from paying toll fee, there were chances of individuals possessing these vehicles avoiding payment of toll fee and evading checking by enforcement / police authorities which would eventually facilitate illegal use of vehicles.

GoTN replied (August 2025) that it revised the procedure with effect from 04/12/2018 and the revised procedure is being followed. However, for the period prior to change of procedure, the vehicle number with registration carrying 'G' was retained till date.

Reply is not tenable as the department should have called for the RCs of these vehicles and allotted a new Registration Number as per the revised procedure.

22 S.O. No. 444(E) dated 12/6/89.
23 G.O.Ms.No.1195, Home (Transport VII), dated 1/7/1989.

2.4.9.6 Incorrect registration by classifying Transport vehicles under Non-Transport category

MoRTH had instructed[24] to delete the classification for 'Omnibus for private use' and instructed not to register vehicles under this category. According to Section 2 (26) of the Motor Vehicles Act, 1988, a "motor car" is a vehicle designed for the carriage of passengers and does not include transport vehicles, omnibuses, road-rollers, tractors, motorcycles, or invalid carriages.

As per TC's Circular No.15/2013[25], the Camper van, a M1 category motor vehicle used for carriage of passengers should have no more than eight seats besides the driver seat. Further, as per Section 2(33) of the Act, a Private Service Vehicle is a motor vehicle used for carrying more than six persons, excluding the driver, for business or trade purposes, otherwise than for hire or reward, but does not include a motor vehicle used for public purposes.

On analysis of VAHAN data, audit noticed that 567 vehicles with seating capacity ranging between 11 and 53 were registered under other classification as detailed in **Appendix 2.4** and **Table 2.4**:

Table 2.4: Vehicle with seating capacity between 11 and 53 registered under other classification

Vehicle type	Government	Others	Total
Omni Bus (Private Use)	201	42	243
Motor Car	67	242	309
Camper Van / Trailer (Private Use)	5	5	10
Private Service Vehicle (Individual Use)	0	5	5
Grand Total	**273**	**294**	**567**

(Source: VAHAN Data)

In this connection, the lacunae of the department are pointed out as detailed below:

- 243 vehicles were registered as Omni bus (private use), which was a deleted classification, instead of being registered as Omni bus (Transport vehicle) and paid quarterly tax.
- 309 vehicles with seating capacities ranging between 11 and 32 were incorrectly registered as "Motor Cars," instead of registering as Private Service Vehicle (Transport vehicle) and paid quarterly tax.
- 10 Camper vans with seating capacity ranging from 13 to 27 were registered as Camper vans, instead of being registered as Private Service Vehicles (Transport vehicles) and paid quarterly tax.
- Five vehicles were registered as Private Service Vehicles (Individual use) instead of registering as Private Service Vehicles (Transport vehicle) and paid quarterly tax, instead of lifetime tax.

24 Letter no. RT/11028/14/2002-MVL dated 3/10/2006.
25 Letter R.No.35959/H3/2012 (Circular No.15/2013).

The above vehicles did not fall under the screening of the mandatory fitness check by the registering authorities, as they were registered as non-transport vehicles. Registration of vehicles under the incorrect category would lead to non-compliance with rules and issues in insurance claim.

GoTN replied (August 2025) that 273 vehicles registered in the category name of Government were exempted from Tax, Permit and insurance. 309 vehicles registered with seating capacity between 11 and 32 were covered by permit and tax endorsement made in the RCs and paid the tax. It is one of the major permit conditions to the permit issued vehicles at the time vehicle should be covered by valid Fitness Certificate (FC)/IC. The Camper Vans are classified as Non-Transport Vehicle as per the notification issued by GOI. Out of 273 Government vehicles, 201 vehicles were omni bus which require fitness test.

Reply is not to the audit point, if they were registered as non-transport, they would escape from periodical fitness test.

2.4.9.7 Vehicles plying with expired Registration Certificates posing environmental and safety risks

Section 41 of the Act, states that, for non-transport vehicles, the registration certificate is valid for 15 years, after which it can be renewed for a period of five years, subject to the payment of the prescribed fee.

Analysis of VAHAN data relating to the period 2019-20 to 2023-24, Audit found that 1,03,883 non-transport vehicles with more than 15 years of age are in 'Active' status. Due to non-renewal of these vehicles, GoTN had suffered potential loss of revenue of ₹3.72 crores as fee for renewal of registration and ₹9.02 crore as Green Tax. Department stated difficulty in renewing the vehicles, as the buyers of the vehicles did not turn up for the same.

On cross-verification with the e-challan database, Audit noticed that challans were issued to 10,472 vehicles without valid RC between March 2019 and July 2024, clearly indicating that these vehicles were still operating on the roads with expired RCs. The emission from these vehicles contribute to increased pollution, as they did not come under the screening of emission tests during the renewal process.

GoTN accepted and replied (August 2025) that the registration details of all the vehicles mentioned were communicated to the concerned office to take necessary action. RTOs have sent the action taken report on this stating that these vehicles are blacklisted in VAHAN portal. NIC will also be addressed to develop a system to identify the vehicles plying with expired RC at the time of checking the vehicle. This was an on-going enforcement matter and will be taken up in earnest.

2.4.9.8 Same/incorrect Chassis number for multiple vehicles

According to Section 55 (5) of the MV Act, 1988, if a registering authority finds that a vehicle's registration has been obtained using an incorrect Chassis[26] (VIN) number, it can cancel the registration after giving an opportunity to the buyer to explain.

On analysis of VAHAN data, Audit found that 12,594 vehicles registered across 17[27] RTOs/UOs were having duplicate Chassis numbers. Audit also observed that in 417 vehicles **(Appendix 2.5)** the chassis numbers were filled with special characters such as comma, multiple dots, etc., which could not be considered as chassis number. During field audit of 11 RTOs, Audit also verified the registration certificates (Form 24) for a sample of 281 vehicles and found that all 281 vehicles **(Appendix 2.6)** were either having same or incorrect chassis number for different vehicles.

Audit further observed that the Chassis number FJ470DS42WD was linked with 37 vehicles under the control of 31 RTOs (viz. Chennai South West, Chennai West, Thanjavur, Tirunelveli, Poonamallee, Sholinganallur, Ramanathapuram etc.) including a Government vehicle TN21G1077.

On cross-checking with e-challan data, relating to the period 2019-20 to 2023-24, Audit found that 1,152 challans were issued in respect of 3,018 vehicles with duplicate Chassis numbers. Audit also noticed that multiple vehicles with same chassis number, but different registration numbers were issued challans on the same date.

This clearly indicates that these vehicles having the same Chassis number are still plying on the road due to inadequate input and validation control.

GoTN accepted and replied (August 2025) that while merging of data, some entries of the vehicles were wrongly matched. These will be subsequently verified through our field staff and defects will be rectified and submitted office-wise to Audit. However, office-wise details were not furnished (December 2025).

2.4.9.9 Failure to enforce AIS, BIS Standards leading to registration of vehicles with non-AIS compliant Chassis numbers (VIN)

(a) Registration of vehicles having unpermitted alphabets I, O, Q in Vehicle Identification Number (VIN)

As per Rule 122 of CMVR, 1989, every L, M and N[28] categories of Motor vehicles, manufactured on and after 1 April 2009 shall bear Vehicle Identification Number/Chassis Number (VIN) including month and year of

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26 A unique combination of characters assigned to each vehicle by the manufacturer to ensure that each vehicle can be clearly identified.

27 Bhavani UO, Chennai (South West), Coimbatore (North), Gobichettipalayam, Krishnagiri, Nagercoil, Omalur UO, Paramakudi UO, Pattukottai UO, Poonamallee, Ramanathapuram, Salem (West), Sathyamangalam UO, Tambaram, Thanjavur, Tiruchirapalli (East) and Tiruvarampur UO.

28 L-Two-wheeler; M – Transport (Passengers); N - Transport (Goods).

manufacture, embossed or etched or punched on it, in accordance with Automotive Industry Standards (AIS)[29].

As per Clause 6.1.1 of AIS 065:2005, the use of letters I, O, Q is not permitted in VIN. However, on analysis of VAHAN data, Audit found that 33,112 vehicles had unpermitted alphabets in VIN. During field audit, it was noticed that 92 vehicles **(Appendix 2.7),** registered across 11 RTOs/UOs[30], had chassis numbers containing I, O, Q.

GoTN replied (August 2025) that on verification of the chassis numbers of vehicles listed out in the Appendix, the extension characters of chassis number such as "~1118" are counted. Without counting 5 extension characters, the Chassis Number of all vehicles are in valid format with 17 characters as per Amendment No.2, 11 May 2015 TO AIS-65/2005 Statutory Plates and Inscriptions for Motor Vehicles.

The Government's reply is not relevant to the audit observation.

(b) Registration of vehicles having invalid Chassis Number violating AIS standards

Bureau of Indian Standards (BIS) being the National Standards Body of India and a member of the International Organisation for Standardisation, acts as the World Manufacturer's Identifier (WMI) coordinator in India and issues WMI code to vehicle manufacturers in India after these are assigned by Society of Automotive Engineers Inc., USA[31]. On analysis of VAHAN data, it was found that 11,465 vehicles were not having permitted 17 characters in VIN.

During field audit, Audit verified the records relating to the period from 2019-20 to 2023-24 and found that in 15 selected RTOs/UOs, 95 vehicles were registered with incorrect Chassis numbers violating the BIS norms.

Hence, registering authorities did not verify the chassis number while registering the vehicle, though tracing of the chassis number was made mandatory before registering the vehicle.

GoTN accepted and replied (August 2025) that the new vehicles are registered under VAHAN online mode, it is being ensured that the chassis numbers of the vehicles are in accordance with vehicle identification number format with 17 characters.

2.4.9.10 Non-cancellation of Registration Certificate

Section 55 of MV Act, 1988 envisages that if a vehicle is destroyed or rendered permanently unusable, the buyer must report it to the jurisdictional registering authority within 14 days and submit the RC for cancellation. After examination,

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29 As per clause 5 of AIS 065:2005, VIN should have three sections as detailed below: First section - World Manufacturer's Identifier (WMI) – Three characters; Second section - Vehicle Descriptor Section (VDS) – Six characters; Third section - Vehicle Indicator Section (VIS) – Eight characters.

30 Coimbatore (North), Krishnagiri, Nagercoil, Omalur UO, Paramakudi UO, Pattukottai UO, Poonamallee, Ramanathapuram, Salem (West), Tambaram and Thanjavur.

31 The international agency responsible for the maintenance of the WMI codes.

the authority will cancel the registration and notify the buyer, ensuring the vehicle is no longer listed as valid.

In two proceedings[32], the Registering Authority Salem (West) ordered to cancel the RCs of 517 vehicles of Tamil Nadu State Transport Corporation (Salem) Ltd., Salem u/s 55 (2) of MV Act, 1988 which were condemned and sold as scrap through public auction. However, Audit scrutinised the VAHAN data (January 2025) and found that, out of 517 vehicles, RC of 104 vehicles **(Appendix 2.8)** were not cancelled.

This indicated discrepancy in the cancellation process, where the Registering Authority did not effectively cancel the RCs of these 104 vehicles, even though the buses had been condemned and sold as scrap.

GoTN replied (August 2025) that 104 State Transport Undertaking Vehicles RCs have been cancelled in the VAHAN Portal of RTO, Salem West.

Audit verified the correctness (August 2025) in VAHAN Portal and observed that the RCs were not cancelled.

2.4.9.11 Non-enforcement of Environmental norms

National Green Tribunal (NGT) initiated proceedings (OA 48/2020) over illegal sewage decanting into Buckingham Canal and directed a joint committee to recommend corrective actions, including cancellation of vehicle registrations. Tamil Nadu Pollution Control Board (TNPCB) issued directions under the Water Act to cancel RCs of violating Chennai Metropolitan Water Supply and Sewerage Board (CMWSSB) contract tankers, but RTOs only cancelled permits, citing lack of provisions under MV Act, 1988. Despite repeated instructions from above Boards, TC and RTOs failed to insist on "No Objection Certificate" (NOC) during fitness renewals. Illegal sewage dumping persisted through 2024, highlighting weak enforcement.

GoTN accepted and replied (August 2025) that the enforcement officials of this department are instructed to get clearance and NOC from the above boards before renewing fitness certificate for sewage tankers and to conduct periodical surprise checking at nearby lake areas / water resources to curtail illegal sewage dumping.

2.4.9.12 Non-implementation of the BH (Bharat) Series vehicle's registration in Tamil Nadu

The Bharat (BH) Series registration was introduced[33] (August 2021) by GOI, simplifies vehicle registration for individuals who frequently relocate across States. It eliminates the need for re-registration when moving to a different States, benefiting Central and State Government employees, Defence personnel, PSU employees, and private sector employees working for companies with offices in multiple States. The system allows seamless transfer of vehicles among States.

32 Proceedings R. No. 11226/A3/2022 dated 15/03/2022.
33 The MoRTH Notification Number G.S.R.594(E) dated 26/08/2021.

In this regard, GOI amended[34] (September 2021) CMVR, 1989. However, GoTN did not implement the scheme to protect the interest of the State revenue (December 2025).

In this connection, Audit observed that,

- Despite TC receiving numerous public representations requesting the implementation of the BH series in Tamil Nadu, and two individuals filing writ petitions before the Hon'ble High Court of Madras seeking the allotment of BH series numbers for their vehicles (cases still pending), GoTN had not implemented the series, even after a delay of three years since the introduction of the BH series registration.
- Non-implementation of the BH series in Tamil Nadu has led to the denial of benefits to the eligible owners.

GoTN accepted and replied (August 2025) that the implementation of BH series is under active consideration of Government.

2.4.9.13 Mismatch in details of vehicles entered through backlog entries

Before the introduction of VAHAN 4.0 and SARATHI 4.0, the earlier system used by the RTOs for the issue of DL, RC, Permits and other allied services were not fully web-based. At the time of introduction of VAHAN 4.0 and SARATHI 4.0, the data available with the Transport Department was uploaded in the portal. During the updation in the VAHAN and SARATHI Portal, data in the older version was not fully migrated. Hence, in respect of services rendered earlier by Department, when the vehicle buyer approaches RTO for endorsement/renewal etc., the unavailable data in the Portal were fetched, verified and updated in the portal as Backlog entries.

As per the information available on the VAHAN portal, as of March 2024, the details of 1,33,334 vehicles were entered through the backlog module. On comparison of data entered through the backlog module and that of details available in RC, certain discrepancies were noticed. Audit found that the vehicle buyer's name and chassis number entered through backlog entry differed from those available in RC, as given below.

- For 208 vehicles **(Appendix 2.9)**, the Chassis numbers entered through the backlog report did not match those recorded in the VAHAN database.
- In 47 instances **(Appendix 2.10)**, the buyer names were different from RC and the backlog entries.

While updating backlog entry Department should have verified and updated the data which was not done.

In response to Audit finding, regarding the data migration for VAHAN 4.0 and SARATHI 4.0, STA, stated that the data from Version 1.0 had been migrated to Version 4.0. STA also mentioned that, in cases where data is not available in

34 The Central Motor Vehicles (Twentieth Amendment) Rules, 2021.

VAHAN 4.0, RTOs would verify the engine and chassis numbers, send the details to the state administrator for approval, and enter the information through the backlog process. Although Department affirmed that entries were made after verification, discrepancies were found in the chassis numbers and buyer name entered through the backlog process, which require Departmental intervention.

GoTN accepted and replied (August 2025) that the department has been instructed to implement stringent measures to enhance transparency, to ensure timely registrations and uphold regulatory compliance to improve service delivery and Government revenue, including the process of correcting incorrect backlog entries of the old vehicles.

> ***Recommendation 2.2:***
>
> ***Department may place a system to improve compliance service delivery to protect its revenue.***

2.4.10 Fitness Certificates

Fitness Certificates (FC) are issued to vehicles that pass these inspections indicating their road worthiness. The Inspector of Motor Vehicle conducts various tests to check the fitment, conditions and functioning of various items such as spark plug, head lamps, reflectors, horn, silencer, braking systems, exhaust emissions, etc., to determine whether the vehicle is fit to be given a certificate.

2.4.10.1 Vehicles plying without valid fitness certificate

A valid FC ensures that vehicles are roadworthy and meet safety and environmental standards. Section 56 of MV Act, 1988 mandates that vehicles must possess a FC to operate legally and Rule 62 of the CMVR, 1989 specifies that transport vehicles must renew their FC every two years for the first eight years and annually thereafter.

The analysis of data extracted from VAHAN Portal, for the period from 2019-20 to 2023-24, revealed that there were 77,908 vehicles across 17[35] RTOs/UOs that were running on roads without a valid FC. Out of the above, Audit verified during field audit and noticed that 1,861 vehicles were running without valid FC. Further, 27 Ambulances (1.76 *per cent*) **(Appendix 2.11)**, across Nine RTOs/UOs, had expired FCs and these ambulances were still plying on the road. The fitness or operational condition of an ambulance is crucial to ensure that it can perform its life-saving duties effectively. Audit noted that enforcement authorities had issued challans (fines) for offences committed by these vehicles during the same period. This situation highlighted the ongoing

35 Bhavani UO, Chennai (South West), Coimbatore (North), Gobichettipalayam, Krishnagiri, Nagercoil Omalur UO, Paramakudi UO, Pattukkottai UO, Poonamallee, Ramanathapuram, Salem (West), Sathyamangalam UO, Tambaram, Thanjavur, Tiruchirappalli (East) and Tiruveranbur UO.

issue of non-compliance with vehicle fitness regulations, which were essential for ensuring road safety.

On this being pointed out, Department replied that the transport vehicles plying with valid permits but without FC would be detained by the enforcement officials as per the provisions of the Act and if such vehicles approach for FC renewal after the due date, late fees would be charged. However, this did not address the audit observation of why vehicles were plying without a FC.

GoTN accepted and replied (August 2025) that there is a requirement for the software to be enhanced so that enforcement officials could be alerted about the expiry of FCs while imposing fine through POS Machine, so that they will be able to detect such vehicles and take action.

2.4.10.2 Same vehicle issued FC in Tamil Nadu and challan in another distant State within few hours/days

FC are issued based on the vehicle type, with non-transport vehicles requiring renewal every five years, and transport vehicles requiring renewal every two years for the first eight years and annually thereafter. Rule 62 of CMVR, 1989, specifies the procedure for the issuance of FC, wherein it is mandatory for the applicant to bring the vehicle to RTO for physical inspection process.

On scrutiny of challans issued to the Tamil Nadu vehicles in other States, there were 787 cases wherein the difference in days between the fitness check conducted in Tamil Nadu and the challan raised in other States for the same vehicle number was less than five days. On further analysis, Audit observed that in seven cases, the same vehicle that was issued a FC in Tamil Nadu was also issued challans for different violations in other states like Bihar, Odisha, Maharashtra, and Gujarat within a few hours, which shows deficiencies in process of issuance of FC/ challans. Such illustrative cases are shown in **Figure 2.6**.

Figure 2.6: Map showing the details of vehicles from the fitness checkpoint in Tamil Nadu and challans raised in other states

Further, in the Policy Note of the GoTN - Motor Vehicles Acts – Administration, it was stated that the MVI should issue a FC to vehicles through a Fitness software application. Using this application, the MVI, after physical inspection, should take photos of the vehicle in all directions and upload it in the portal to ensure that the vehicle was physically inspected in the RTOs. However, Audit observed that the vehicle images were not uploaded for all seven cases. This indicated that the FCs were issued without conduct of fitness inspections.

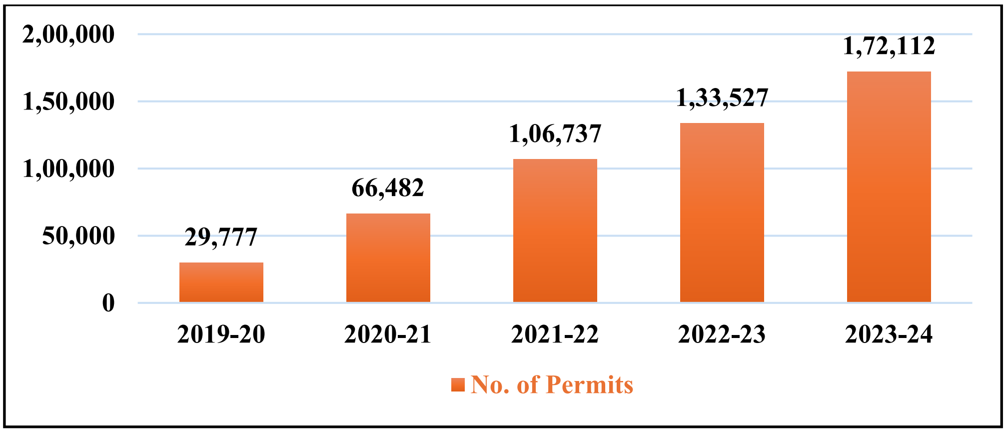
GoTN accepted and replied (August 2025) that the issue of FC in the present scenario of VAHAN portal in Tamil Nadu State is unambiguous and no deficiency/discrepancy is trailed in the procedure of issue of FC by the Inspecting Authority. However, the failure to enter the correct registration number or deficiency in the issue of e-challans by the checking officials of other States will be taken up separately by department.

2.4.11 Permits

Control of Transport Vehicle

"Transport vehicle" means[36] a public service vehicle, a goods carriage, an educational institution bus or a private service vehicle. TC is authorised to issue all India tourist permits to vehicles and interstate permits to stage carriages/goods carriages as per the terms of the Interstate agreements. The permits issued during 2019-20 to 2023-24 are given in **Figure 2.7**:

Figure 2.7: Number of permits issued in Tamil Nadu



(Source: Details furnished by the Transport and Road Safety Commissioner's Office from VAHAN Report)

Section 66 of MV Act, 1988, provides that no buyer of a motor vehicle shall use or permit the use of the vehicle as a transport vehicle in any public place whether or not such vehicle is actually carrying any passengers or goods save in accordance with the conditions of a permit granted or countersigned by a RTO/ STA or any prescribed authority authorising him/ her the use of the vehicle in that place in the manner in which the vehicle is being used.

36 Section 2(47) of the MV Act, 1988.

2.4.11.1 Vehicles running without valid permit

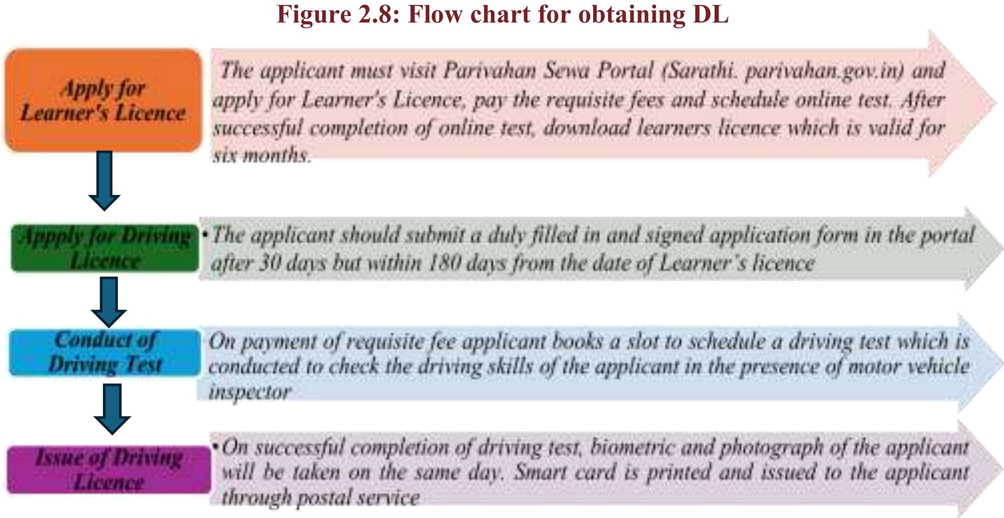
The analysis of challan data for the period from 2019-20 to 2023-24 revealed that 6,065 vehicles were operating on the roads without the required permits out of the 2,93,632 transport vehicles for which challans were raised for various offences. These vehicles were found to be non-compliant with the MV Tax provisions as mandated by the MV Act. Audit verified during field audit and found that 79 vehicles of six[37] RTOs/UOs were plying without permit of any prescribed authority to use the vehicle. The absence of permits and failure to pay the necessary MV Tax are violations, as they affect both road safety and the proper regulation of vehicles in accordance with the law.

GoTN replied (August 2025) that reply from the relevant offices will be obtained and sent to audit. As stated, no reply was furnished (December 2025).

2.4.12 Processing of Driving Licences

A valid Driving Licence (DL) is a crucial document for everyone who wants to drive a vehicle on the roads. It is an official document mandated by the GOI issued after following due process to promote safe driving and reduce accidents on the road. The process chart of issue of DL is given **Figure 2.8**:

Figure 2.8: Flow chart for obtaining DL



2.4.12.1 Issuance of Licences

RTOs function as 'Licensing Authorities' under CMVR, 1989. The RTOs issue (i) DL, (ii) Conductor Licence and (iii) Driving School Licence. Details of licences issued during for the period from 2019-20 to 2023-24 are given in **Table 2.5**.

37 Chennai South West, Krishnagiri, Nagercoil, Pattukottai, Ramanathapuram and Thanjavur.

Table 2.5: Details of Licences issued

Year	New DL issued	New Conductor Licence	New Driving School Licence
2019-20	8,94,896	8,231	184
2020-21	8,37,182	1,499	200
2021-22	7,64,304	2,737	164
2022-23	7,39,413	4,225	120
2023-24	7,82,647	15,575	105

(Source: Details furnished by the Transport and Road safety Commissioner's Office)

A DL can be cancelled for the following reasons:

- The holder was convicted of causing death or grievous hurt to someone while driving dangerously.
- The holder was convicted of an offence punishable under section 185[38] of the MV Act, 1988 and was convicted again for the same offence.
- The holder used a vehicle to commit a cognizable offence that is punishable with imprisonment up to five years.

Based on data analysis and Audit scrutiny, various issues and irregularities in the processing of DL are given in the succeeding paragraphs.

2.4.12.2 Deficiencies in the conduct of DL tests

TC issued instruction[39] (November 2011) that the time factor for conducting DL tests should be four minutes per test for the Motorcycle, 10 minutes per test for the LMV and 15 minutes for the Transport Vehicle. The Commissioner also emphasised that there should not be any compromise on the parameters prescribed under Rule 15 (2) of CMVR, 1989, in the matter of conducting competence tests.

The Motor Vehicle Inspectors (MVI) conduct the test of competence to drive a vehicle. After satisfactory completion of the tests, the MVI passes orders for the issue of a DL. Once an applicant clears the driving test, the Assistant Licensing Authority[40] would issue the DL after capturing biometrics and photograph.

An analysis of SARATHI data revealed that, during the period between August 2021 and May 2024[41], on 1,526 instances (days), MVIs conducted 100 or more DL tests in a single day, which happened in 49 out of the 91 RTOs (54 *per cent*) in Tamil Nadu and the top six RTOs are given in **Table 2.6**:

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38 Driving by a drunken person or by a person under the influence of drugs.

39 Paragraph 2.2.5.1 of Circular No. 62/2011, given in letter no.51018/H1/07 dated 11/11/2011.

40 According to the Tamil Nadu Motor Vehicles Rules, 1989, the Motor Vehicles Inspectors (MVI) of Grade I and Grade II are considered as the Assistant Licensing Authorities, within their designated areas; the Personal Assistants to RTOs and superintendent shall act as Assistant Licensing Authorities in cases where no driving test is required.

41 The data before August 2021 was not considered in this analysis due to the COVID-19 pandemic.

Table 2.6: Details of driving tests conducted were more than 100 tests in a single day

Name of RTO	Number of Days where more than 100 tests conducted in a single day	Percentage of total working days[42] (August 2021- May 2024)
Marthandam	450	66
Chennai (W) – K.K Nagar	299	44
Chennai (SW) - Valasarawakkam	247	36
Tiruchirappalli West	85	13
Chennai (S) - Tiruvanmiyur	65	10
Tambaram	55	8

(Source: SARATHI Data)

Had the tests been conducted as per the norms fixed in the TC's circular, the estimated time required for the MVIs to conduct the tests on the specific dates ranged between 10 and 36 hours. On 14 occasions, time estimated for conducting the tests exceeded 24 hours, which is impossible. This abnormal number of DL tests in a single day highlights non-adherence to the TC's circular, which was also verified during field inspection conducted by audit in the selected RTOs. Audit observed that on average, MVIs had taken 30 Seconds for motorcycle tests and two minutes for LMV tests as against four minutes and ten minutes prescribed by TC. The abnormal number of DL tests in a single day indicated deficiencies in the conduct of driving tests, which are discussed below:

(i) Driving tests being approved without a valid vehicle number recorded, which was used for the test

As per section 9(6) of TNMVR, 1989 Driving Test – the applicant shall produce a serviceable vehicle of the class to which the application refers and present himself/ herself for the test at such time and place as may be specified by the licensing authority or the testing officer. During the period of audit, it was observed that in 4,79,894 driving tests conducted in the RTOs in Tamil Nadu, the vehicle number recorded was invalid implying non-existence of vehicles, which raises question on actual conduct of the driving test, with the possibility that DLs were being issued without any driving test.

GoTN replied (August 2025) that reply would be obtained from concerned offices and sent to audit. However, as stated no reply was furnished (December 2025).

(ii) Use of same vehicle numbers during days where more than 100 tests were conducted in a single day

Audit observed that in 1,348 out of 1,526 days, there was at least one same registration number used by MVI for the tested vehicle and in 468 days, same registration numbers were used in more than 90 *per cent* of the tests conducted and it was cent *per cent* in 299 days implying that all the vehicles in which the test was recorded to be conducted on those days, was a non-existent vehicle.

42 An average of 20 working days per month for an RTO during the period August 2021 to May 2024 has been arrived at based on Government closed holidays and weekend holidays during a month/year.

RTOs in which there was cent *per cent* use of same registration vehicle numbers and the corresponding number of tests for which those same registration vehicles were used are listed in **Table 2.7.**

Table 2.7: Details of RTOs where Same registration vehicles recorded for conducting driving test

Name of RTO	Number of Days where 100 *per cent* use of same registration test vehicle numbers	Corresponding Number of driving license tests
Marthandam	204	26,118
Chennai (SW)- Valasarawakkam	80	10,142
Kumbakonam	10	1,127
Paramakudi	3	330
Valliyur	1	154
Total	**298**	**37,871**

(Source: SARATHI Data)

GoTN replied (August 2025) that reply would be obtained from the relevant offices and sent to audit. However, as stated no reply was furnished (December 2025).

(iii) Mismatch between the type of vehicles used for HMV driving tests

Any vehicle above 12,000 kg Gross Vehicle Weight (GVW) is classified as a Heavy Motor Vehicle (HMV). These are large vehicles used for transporting goods or passengers and RTOs assess the specific skills and knowledge during HMV driving test to ensure that the applicants can operate heavy vehicles safely and competently. Audit observed that 37,462 other category vehicles (non-HMV) were used in HMV driving tests and among them, 10,060 vehicles were two-wheelers.

GoTN replied (August 2025) that reply would be obtained from the relevant offices and sent to audit. However, as stated no reply was furnished (December 2025).

2.4.12.3 Non-updation of the critical personal information in DL even at the time of renewal of DL

No person under the age of 18 years could drive a motor vehicle[43], except a motorcycle with engine capacity not exceeding 50 Cubic Capacity (CC) that could be driven by a person after attaining the age of 16 years. On analysis of SARATHI data, Audit noticed that the age of the DL holders was less than 16 years for 872 cases and in some records, hypothetical birth years like 2026, 2042 or 2049 are mentioned, which were incorrect. Further, no person under the age of 20 years could drive a transport vehicle. Further analysis revealed that:

- In 145 cases, DL was issued with DL holders having '0' age.
- In 32 cases, DL was issued even before the date of birth of the DL holders.

43 Section 4 of the MV Act, 1988.

All these incorrect birth years need to be probed by Department in detail. Although endorsements[44] were done after 01 January 2018 for 387 cases, no corrective action was taken to rectify the above defects in the data field of date of birth or the date of issue of the original licences. This exhibits lack of validation by RTO in verifying and updating critical personal information in the DL.

GoTN replied (August 2025) that reply would be obtained from the relevant offices and sent to audit.

2.4.12.4 Same person having multiple driving licences without being endorsed in same DL

Any person holding any DL shall not hold any other DL except a learner's licence[45]. Based on the multiple parameters viz., name of the person, Aadhaar number, date of birth, gender. Audit found that 901 persons out of 1,802 cases possess dual DLs, without being endorsed on a single DL. During field audit, Audit found that 485 individuals across 17 RTOs/UOs[46] held multiple DL, violating Section 6 of the MV Act. The issue of multiple DLs to the same person facilitates the person to use another DL for continued driving when one DL is blacklisted.

GoTN accepted and replied (August 2025) that the necessary instructions have been issued to all Licensing Authorities of the State to adopt the above clubbing method and to rectify the issue as pointed out by the audit. It is an ongoing process and necessary steps have been taken to rectify the error.

2.4.12.5 Non-validation of Aadhaar number - Invalid and duplicate Aadhaar numbers attached to Driving Licences

TC instructed (March 2017) the Licensing Authorities to accept the Aadhaar Card as evidence of age and address for obtaining a DL vide circular number 16/2017[47]. It is the responsibility of the RTO to ensure the correctness of the details of the applicant including Aadhaar. Since Aadhaar numbers will be manually keyed on numerous occasions, UIDAI has adopted the Verhoeff Algorithm[48] method, to minimise data-entry mistakes. Audit test-checked Aadhaar numbers using the Verhoeff Algorithm and found that the Aadhaar number tagged with 46,048 DL was invalid (data up to April 2024).

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44 The licensing authority, on receipt of the application from the holder of a driving licence shall make an endorsement in the driving licence of the applicant to the effect that he is authorised to drive a goods carriage carrying goods of dangerous or hazardous nature to human life.

45 Section 6 of MV Act, 1988.

46 Bhavani UO, Chennai (South West), Coimbatore (North), Gobichettipalayam, Krishnagiri, Nagercoil, Omalur UO, Paramakudi UO, Pattukottai UO, Poonamallee, Ramanathapuram, Salem (West), Sathyamangalam UO, Tambaram, Thanjavur, Tiruchirapalli (East) and Thiruverumbur.

47 Letter No. 10483/ H2/ 2017 dated: 14/03/2017.

48 Verhoeff algorithm, a checksum algorithm to validate, detect errors and ensure the integrity of the masked Aadhaar number.

Analysis of SARATHI data revealed that 45,993 DLs were having 'Active' status, with 20,996 added after 1 January 2018. It is imperative to note that 28,833 DLs underwent renewal or endorsement after 01 January 2019. However, no action was taken to validate/update the Aadhaar number attached to the DL. Given Aadhaar's role as a unique identifier for Indian citizens, non-ensuring of accurate Aadhaar details in the SARATHI system compromises data integrity and the effectiveness of Aadhaar as a reliable identification tool.

Audit also observed that in 11,934 cases, multiple DLs (two to 28 DLs) were linked to the one Aadhaar number. Even after the introduction of the VAHAN 4.0 module (June 2015), invalid and duplicate Aadhaar numbers were allowed to be entered in the portal.

GoTN accepted and replied (August 2025) that to fill up the Aadhaar column in the application format, the applicants sometimes enter incorrect data, causing such discrepancies as pointed out by the audit. Such cases of errors are taken up on regular basis for rectification.

2.4.12.6 Inclusion of Driving School names in DL

TC issued clarification[49] (February 2019) that the current address should only be considered as the residing address of the applicant and instructed not to entertain any proof other than that mentioned in Rule 4 of CMVR, 1989. The Commissioner also reiterated that office address, school, college, company, and factories where working or studying should not come under the category of residence address.

An analysis of the SARATHI data revealed that,

- 1,00,873 DLs had the driving school's name listed in the permanent address of the DL holders.
- 93,364 DLs had the driving school's name appearing in both the permanent and temporary addresses.

GoTN accepted and replied (August 2025) that the necessary instructions have been issued to all Licensing Authorities of the State, to rectify the DLs listed out in annexures.

2.4.12.7 Incorrect mobile numbers attached to DL

Faceless mode has been introduced for applying for a DL since April 2022. Hence, applicants need to provide their mobile number when filling out the online application form on the Parivahan Sewa portal to receive important updates and notifications relating to their application status, renewal reminders, traffic violations, etc., from Transport Department. Analysis of SARATHI data revealed discrepancies with mobile number validity linked to DLs :

- 72,46,076 DLs had invalid mobile numbers, of which 72,42,491 were having 'NULL' mobile numbers and 3,585 DLs were having mobile numbers beginning with digits 1 to 5.

49 Circular No. 4/2019 (in R.No.40809/S4/2009) dated 7/2/2019.

- 4,490 DLs issued after 01 January 2018 were linked to invalid mobile numbers.
- 35,258 DLs requiring endorsement after 01 January 2018 were also flagged for mobile number discrepancies.

These findings indicated data integrity issues in the SARATHI system, particularly involving mobile number accuracy, which required further investigation and corrective action.

GoTN replied (August 2025) that supporting documents would be obtained from the relevant offices and sent to audit.

Recommendation 2.3:

Department may ensure to

a) issue Driving licence after conducting all the tests prescribed in the Rule.

b) capture accurate details and validate the same before issuing Driving Licence.

2.4.13 Testing Tracks

The issue of DL is the fundamental duty of RTOs/UOs. As per Section 9 (3) of MV Act, 1988, read with Rule 15 (2) of the CMVR, 1989, the licensing authority should conduct a test of competence to drive to satisfy himself/herself whether the applicant is able to do the actions listed in Rule 15 (3) ibid. During Joint Inspection, audit observed the non-availability of physical infrastructure and human resources in the RTO offices in Tamil Nadu, which are discussed in succeeding paragraphs.

2.4.13.1 Non-availability of Testing Tracks in the RTOs/UOs

The Driving Licence (DL) test comprises two parts, viz., a theory part and a practical assessment. The driving test assessment encompasses general driving proficiency and adherence to traffic regulations, and knowledge of road rules.

Audit noticed that 81 RTOs/UOs, out of 147 RTOs/UOs (including 56 U.O.), i.e., 55 *per cent* of the offices, do not have testing tracks as of March 2024. Audit further observed that nine[50] RTOs/ UOs, out of 17[51] RTOs/UOs selected for field visit, do not have proper testing tracks. In these nine RTOs/UOs, due to non-availability of testing tracks, the driving tests are being conducted in private grounds or in public roads as shown in **Figure 2.9**:

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50 Chennai (South West) RTO, Coimbatore (North) RTO, Nagercoil RTO, Omalur UO, Paramakudi UO, Poonamallee RTO, Sathyamangalam UO, Tambaram RTO, Tiruchirappalli (East) RTO.

51 Bavani UO, Chennai (South West) RTO, Coimbatore (North) RTO, Gobichettipalayam RTO, Krishnagiri RTO, Nagercoil RTO, Omalur UO, Paramakudi UO, Pattukottai UO, Poonamallee RTO, Ramanathapuram RTO, Salem (West) RTO, Sathyamangalam UO, Tambaram RTO, Thanjavur RTO, Tiruchirappalli (East) RTO, Thiruverumbur UO.

Figure 2.9: Picture showing the driving test conducted on public roads and private lands

Driving test at RTO, Tambaram in public roads

Driving test at RTO, Nagercoil in private lands

On this being pointed out, Department replied (August 2025) that the offices functioning in the rental building could not be provided with a driving test track.

Due to non-availability of proper testing track, the prescribed tests under Rule 15 (3) of the CMVR, 1989, such as driving downhill, driving on a steep upward incline, taking correct and prompt action on the signals, etc., were not carried out in 81 out of 147 RTOs/UOs.

GoTN accepted and replied (August 2025) that Driving Tests are being conducted in vacant sites belonging to Schools, Colleges, ITIs and the Government Poramboke land before testing tracks get established to ensure that drivers are given proper tests. Besides, automated testing tracks are being setup and currently 10 automatic testing tracks are being taken up in collaboration with Maruti Suzuki India Ltd., More automatic testing tracks will be setup subsequently.

2.4.13.2 Dropping the work of formation of Modernised Scientific Driving Testing Track at RTO, Poonamallee

GoTN announced (September 2019) the formation of Driving Testing Track at RTO, Poonamallee at a cost of ₹50 lakh. A detailed estimate of ₹1.41 crore was sent to GoTN for obtaining Administrative and Financial Sanction for the work. However, GoTN sanctioned[52] (December 2020) ₹69.21 lakh for the formation of modernised driving testing track. Due to the sanction of insufficient funds, the formation of the modernised scientific testing track at RTO, Poonamallee was delayed. In the meantime, a proposal to drop (September 2024) the project was mooted by the Executive Engineer, PWD Buildings, due to insufficient Administrative sanction.

GoTN accepted and replied (August 2025) that due to the earmarked land being utilised for road formation, the proposal was dropped, and the Driving Testing Track could not be established.

However, the fact remains that the alternate arrangements have not been taken up by GoTN.

52 G.O. (Ms) No. 516 Home (Transport-VII) Department dated 24/12/2020.

2.4.13.3 Delay in Construction of own building with Driving Testing Track for the RTO, Trichy (East)

RTO, Trichy (East) has been functioning in a private building since 2013 and paying monthly rent of ₹0.53 lakh. The Rented building lacks even the basic facilities required for the visiting public and the working officials. GoTN issued[53] (November 2019) financial sanction of ₹3.79 crore for the construction of own building with Driving Testing Track to the RTO, Trichy (East). On scrutiny of the records of the department, Audit observed that there was a delay of more than five years in identifying the land, even though the GoTN made financial sanction in 2019-20 itself. As a part of computerisation and modernisation of driving testing tracks, an initiative has been taken for the formation of computerised driving testing tracks at 14 RTOs. In Tamil Nadu, the computerised driving testing track was implemented in May 2018 at RTO, Karur and automated driving testing track is being used for conducting LMV test and 15,800 tests have been conducted during the period from 2019-20 to 2023-24.

GoTN accepted and replied (August 2025) that due to litigation in the land allotted the work was unable to commence and a new land has been identified, and fresh proposal is being processed.

2.4.13.4 Non-setting up of Model Inspection and Certification Centre

GOI decided[54] (April 2018) to set up one model Inspection and Certification (I & C) Centre[55] in every State/UT. As per the scheme guidelines, out of the total project cost of ₹16.50 crore, rupees seven crore would be utilised for the creation of suitable building and infrastructure work. Initially, the land for setting up of I&C Centre was identified at Navalpattu, Tiruverumbur Taluk, which was dropped as the land was under dispute and alternative land identified was also not suitable for civil construction based on soil testing report. Hence, no proposal could be sent to MoRTH for setting up the I&C Centre after December 2024. As such, central assistance of rupees seven crore, granted for infrastructure development, could not be availed due to inordinate delay in the identification of suitable land by Department (March 2025), defeating the core objective of setting up the model I & C Centre.

GoTN accepted and replied (August 2025) that project could not be taken up due to litigation on the land earmarked for the purpose in spite of Government's best effort.

> ***Recommendation 2.4:***
>
> ***The Department may ensure that every RTO has a standard testing track and an appropriate office building with basic amenities.***

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53 G.O. (Ms) No.655 Home (Transport VII) Department, dated 18/11/2019.
54 Ref. No. RT – 25044/01/2017-RS dated 11/04/2018.
55 Comprises Inspection Lane, separately for Heavy and Light Vehicles, Administrative Office and Parking Space. The inspection results are recorded digitally, and test reports are generated at the end of the Inspection Lane.

2.4.14 Check Posts

Check post plays a crucial role in enforcing the MV Act, 1988, Tamil Nadu Vehicle Taxation Act, 1974 and Tamil Nadu Motor vehicle rules, 1989. These Checkposts function as strategic points along State borders, National Highways and Major Inter-District routes, where transport and Goods Vehicles are inspected to ensure compliance with statutory requirements.

2.4.14.1 Non-construction of Check Post building

GoTN decided (August 2016) to create[56] a new check-post at Kalikoil in Krishnagiri District under the jurisdiction of RTO, Krishnagiri and land was allocated. The proposed land was located in the hillock area. RTO requested[57] (May 2019) the District Collector to allot a suitable alternate site. As the alternative site could not be identified by Department, building for the check post could not be constructed.

On scrutiny of records, audit observed that though land was allotted and handed over to RTO in 2016, no proposal for administrative and financial sanction was sent by Department, and the check-post building was not constructed (September 2024). Department had been incurring ₹0.42 lakh every year towards rent since 2018.

GoTN accepted the observation and replied (August 2025) that for construction of own building in Kali Koil Check Post, land was identified (June 2016) and in this connection a proposal for above subject regarding financial and administrative allocation is under consideration with the Government. However, Government turned down proposal for the current year (December 2025).

2.4.14.2 Non-implementation of the Automatic Fitness Management System

The MoRTH, GoI, launched (2023) the Automatic Fitness Management System (AFMS) application software, which aimed to provide motor vehicle buyers with the ability to book vehicle tests, view test results, apply for re-test and appeal against first test results online. The application results are linked to VAHAN. The application provides end-to-end visibility into the vehicle testing process and its results. As per the Gazette Notification, the deadline for the implementation of AFMS for all categories of vehicles was 01 October 2024.

Audit observed that maximum incentive amount of ₹150 crore admissible to Tamil Nadu was not availed due to non-implementation of the scheme before the target date of 29 February 2024.

GoTN accepted and replied (August 2025) that as per the instructions, Tamil Nadu Infrastructure Development Board (TNIDB) has been engaged as

56 G. O. Ms. No.74, Home (Tr. VII) Department dated 19/01/2017.
57 Note No.28251/E2/2014 dated 29/05/2019.

Transaction Advisor and the board has been selected for implementation at the first phase. Feasibility study is currently being taken up through a consultant.

2.4.14.3 Non-implementation of Registered Vehicle Scrapping Facility (RVSF)

MoRTH introduced Voluntary Vehicle Fleet Modernisation Program/Vehicle Scrapping Policy[58]. In this regard, GOI notified (September 2021) Motor Vehicles Registration and Functioning of Vehicle Scrapping Facility (RVSF) Rules, 2021 and its policy from April 2022. The vehicle buyers can voluntarily choose to scrap the damaged/unfit vehicles based on State or Central Government regulations. This facility is available online for vehicles registered in VAHAN.

Audit observed (December 2024) that, as per the supplementary guidelines[59], on the scheme for special assistance to states for capital investment 2023-24, the maximum amount of incentive admissible to Tamil Nadu State for implementation of the scheme was ₹200 crore, and 29 February 2024 was fixed as the target date to avail the incentive. Whereas, GoTN did not follow the timeline. As a result, the Tamil Nadu State failed to avail the central assistance of ₹200 crore.

GoTN accepted the observation and replied (August 2025) that the Government issued orders regarding registered vehicle scrapping policy by fixing the Registering Authority and Appellate authority to process the application received and also to establish the RVSF in the State and scheme guidance received will be implemented shortly.

2.4.14.4 Human Resources - Negative impact of vacancy position

MV Act, 1988 states that the technical staff of Transport Department i.e., the Regional Transport Officers and MVI Grade I and II are responsible for discharging various services to the public **(Appendix 2.12).** The availability of Technical Staff in Transport Department as of March 2024 is shown in **Table 2.8**:

Table 2.8: Vacancy position of Technical Staff of Transport Department (as on 01/04/2024)

Name of the Post	Sanctioned Strength	Working Strength	Vacancies	Percentage of vacancies to sanctioned strength
Regional Transport Officer (including Assistant Secretary in STA/Departmental Representatives and Secretary to STAT)	110	74	36	32.73
Motor Vehicles Inspector (Grade-I)	238	155	83	34.87
Motor Vehicles Inspector (Grade-II)	180	13	167	92.78
Total Technical Staff	**528**	**242**	**286**	**54.17**

(Source: Monthly Information Booklet of the Transport Commissionerate for March 2024)

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58 Aimed at creating an ecosystem for phasing out unfit and polluting vehicles, by scrapping vehicles without valid fitness and registration.

59 GoI, Ministry of Finance, New Delhi letter F. No. 44(1)/PF-S/2023-24 (CAPEX) dated 02/05/2023.

Audit observed that more than 54 *per cent* of technical staff strength was vacant. The inadequate staff strength, in the posts of RTOs and MVI, led to deficiency in services as discussed in earlier paragraphs.

Audit further observed that the MVI–II is the feeder cadre for the posts of MVI-I and RTOs. As of March 2024, 93 *per cent* of the MVI–II posts were vacant. The vacancy position in the post of MVI–II would hamper the promotional channel of technical staff to a greater extent in the near future.

GoTN accepted and replied (August 2025) that the effort taken by the Government for recruitment was delayed due to litigation.

Recommendation 2.5:

The Department may ensure that every RTO has adequate human resource for quality testing of driving skills before issuing licence and for assessment of the vehicles before issuing FC.

2.4.15 Overview of the Motor Vehicles Taxation Provisions in Tamil Nadu

TNMVT Act, 1974 and Rules made thereunder outlines a system for levying and collecting taxes on motor vehicles used in Tamil Nadu. Tax is levied on all vehicles used or kept for use in Tamil Nadu, based on the rates specified in the Act's schedules. The GoTN notified[60] the revised tax rates with effect from 9 November 2023.

Life Time Tax[61] (LTT) is collected for motor vehicles at the rate[62] based on the cost of the vehicles. Non-Transport vehicles older than 15 years and Transport vehicles older than eight years are subject to a Green tax[63].

The audit observations on the effectiveness of tax collection by the Transport Department on motor vehicles are given in the succeeding paragraphs.

2.4.15.1 Non reconciliation of Government revenue through e-payment gateway

TC had entered into (January 2021) an agreement with Canara Bank for the collection of various taxes, fees and charges for motor vehicles, which were collected through digital mode. The user will log into the 'Parivahan' portal, fill up the required information and pay the amount through Canara Bank's Payment Gateway through a service provider[64]. The process of fund flow from citizen to Government account is shown in **Figure 2.10**:

60 Extraordinary Notification dated 7 November 2023.

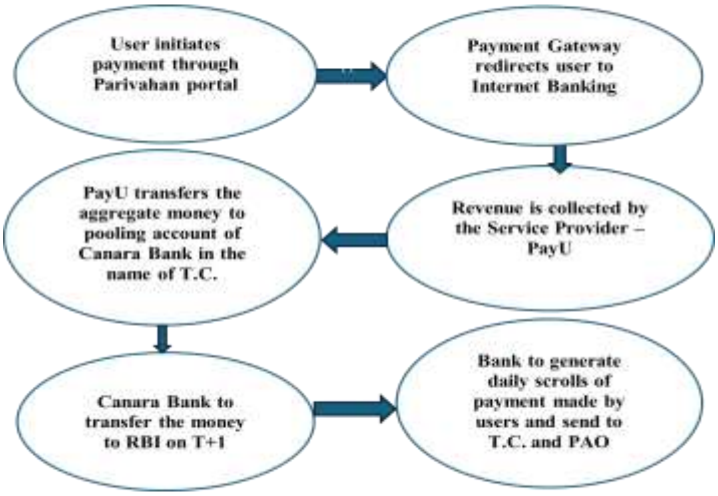
61 Life time tax means the tax leviable in one lumpsum in advance for the life time of a motor vehicle.

62 12 *per cent* of the vehicle's cost if the vehicle is priced up to ₹5 lakh, 13 per cent if the cost of the motor vehicle up to ₹10 lakh, 18 per cent up to ₹20 lakh and 20 per cent above ₹20 lakh.

63 Green Tax for Motor Cycles (NT): ₹750, Other Motor Vehicle: ₹1500; Transport Vehicle other than auto: ₹750 and Auto Rickshaw: ₹250.

64 Canara Bank provides digital payment solution through a service provider - PayU.

Figure 2.10: Process of Fund Flow from Citizen to Government Account



The test check of Canara Bank's pooling account[65] statement maintained by the Transport Commissionerate are discussed in subsequent paragraphs:

2.4.15.2 Delay in remittance of tax revenue by Canara Bank to the Government Account

Audit scrutinised the remittance process from January 2021[66] from the Canara Bank Statement and compared the scroll date and remittance date[67]. Audit observed that the agreed settlement time of T+1[68] days was not adhered to, and there were delays ranging up to 718 days. The transactions that had significant delays of more than 20 days are given in **Table 2.9**. As per para 7.3 of the Standard Operating Procedure[69] of Department of Expenditure, GOI, for levying penal interest on accredited banks doing government agency business, the rate of interest to be charged is the prevailing bank rate plus two *per cent* or as decided by the Reserve Bank of India. Thus, a penalty of ₹2.23 crore[70] should have been collected by Department from Canara Bank for the delayed transfer of tax / fee charges to the Government account in 172 records. No penalty has been collected till date (September 2025). A Few illustrative cases are shown in **Table 2.9.**

Table 2.9: Illustrative cases of delay in crediting the amount by Canara Bank to the Government Account from 12/2021 to 09/2023

Date of Transaction	Scroll Date	Date of remittance	Delay (in days)	Scroll VAHAN/ SARATHI	Canara Bank to Govt account (in ₹)	Amount of Penalty (in ₹)
02-12-2021	03-12-2021	22-11-2023	718	VAHAN	8,53,650	1,09,150
21-08-2022	22-08-2022	22-11-2023	456	VAHAN	1,10,53,774	8,97,627
21-08-2022	22-08-2022	22-11-2023	456	SARATHI	11,64,325	94,550
05-06-2023	06-06-2023	30-03-2024	298	VAHAN	41,27,693	2,18,315
05-06-2023	06-06-2023	22-11-2023	168	SARATHI	6,27,345	18,769
10-09-2023	11-09-2023	03-10-2023	21	VAHAN	31,39,15,329	11,73,957
				Total	**33,17,42,116**	**25,12,368**

(Source: CANARA Bank Statement)

65 Intermediate account of the bank in the name of the Transport Commissioner (TC) of GoTN.
66 Date of agreement.
67 Date on which amount is remitted to GoTN by Canara Bank.
68 Transaction +1.
69 GOI, Ministry of Finance, Department of Expenditure O.M. dated 9/3/2016.
70 Considering the Bank rate at 4.50 *per cent* (as given by RBI on 7/2/2025).

Further, there were discrepancies noticed between the amount credited to the pooling account and that transferred to the Government Account. Hence, failure of Department in monitoring revenue collection had resulted in gaps in ensuring the proper transfer of the public money to the Government Account.

GoTN accepted and replied (August 2025) that the penalty for delayed reporting has been taken by the Finance Department, GoTN. The delay was due to technical issues with scroll files/e-kuber/NIC portal. The matter has been taken up with the payment aggregator through Head Office for file related issues.

2.4.15.3 Non-furnishing of details regarding fund transfer from the Service provider - PayU

As shown in **Figure 2.10** above, PayU was the service provider throughout the process. Hence, transaction-wise details of PayU for the period from April 2019 to March 2024 were called for from the department, and details had not been furnished to audit (April 2025). In the absence of detailed date-wise and transaction-wise records of PayU, Audit could not ascertain the correctness of the funds collected by PayU and the funds credited to Canara Bank's pooling account maintained by the Department.

GoTN replied (August 2025) that providing data for the period of one year is a time-consuming and extensive process and will be providing data on a monthly basis. For verification of the scroll data against NIC site (Parivahan site), the details from the NIC site were requested from the NIC team in Transport Department. However, as stated, no reply was furnished (December 2025).

2.4.15.4 Non-response of the department to the Chargeback claims request sent by the Bank

As per the Agreement, Department should represent Chargeback[71] claims on card transactions within seven days. However, Department did not respond to any of the Chargeback claims raised by the Bank through email. This highlights Department's failure to set up a proper system to check if services were actually provided for the Chargeback claims raised by the Bank and response to the related email, which may lead to financial risk.

Audit analysed Canara Bank statement in certain cases and noticed delay in remitting tax collected by Canara Bank to Government account in contravention of the agreed T+1 Business days. Audit also observed that Department had no control over PayU and there was no tripartite agreement among PayU, Canara Bank and TC. Further, Department had not responded to any of the emails sent by Canara Bank regarding chargeback claims.

GoTN accepted and replied (August 2025) that the current procedure for chargeback related transactions involves rising of the same with the department and bank is entitled to set off payments for such chargeback transactions in the subsequent credits due to Government as per the agreement.

71 A chargeback is a consumer protection process that allows a cardholder to dispute a transaction.

2.4.15.5 Non-realisation of tax revenue

Timely tax collection not only strengthens fiscal discipline but also promotes fairness among taxpayers, discourages defaults and reduces the administrative burden of enforcement actions. Audit observed that there was pendency of collection of revenue of Transport Department to the tune of ₹1,751.94 crore as given in **Table 2.10**:

Table 2.10: Details of Revenue pending of Transport Department

S. No.	Type	Amount (in crore)	No. of cases	RTOs involved (in No.)
1	Tax	₹ 369.15	1,22,052	17[72]
2	Life Time Tax	₹ 0.17	140	13[73]
3	Green Tax	₹ 0.86	11,081	17
4	Fines and Penalty (e-challan)- by Transport Department	₹ 78.87	1,56,006	-
5	Fines and Penalty (e-challan)- by Police Department	₹ 1,299.72	-	-
6	Road Safety Tax	₹ 3.17	85,140	-
	Total	**₹ 1,751.94**		

(Source: VAHAN Data)

2.4.15.6 Tax Revenue

During field audit, it was noticed that 237 large tax defaulters[74] out of 1,22,052 defaulters, across 10[75] RTOs/UOs owed a total of ₹68.45 crore during the period between October 2014 and July 2022, with delays ranging from 29 months to 118 months. Further, 195 out of the 237 large tax defaulters were not blacklisted (November 2024). RTOs/UOs, responsible for monitoring and enforcing tax collection, have not acted effectively, since these vehicles were plying on the road without tax payments.

Regarding the non-realisation of tax revenue and huge pendency of revenue collection under e-challan, TC accepted (August 2025) the audit findings and stated that MoRTH should issue necessary guidelines/rules. Further, TC explained that e-code system is followed in the collection of revenue through e-challan in the State of Kerala. Similarly, Kancheepuram district has been identified for implementation of the system on a pilot basis.

2.4.15.7 Green Tax

Section 3-A of TNMVT Act, 1974, incorporated by TNMVT (Amendment) Act, 2003, mandates the levying and collection of an additional tax known as

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72 Bhavani UO, Chennai (South West), Coimbatore (North), Gobichettipalayam, Krishnagiri, Nagercoil Omalur UO, Paramakudi UO, Pattukkottai UO, Poonamallee, Ramanathapuram, Salem (West), Sathyamangalam UO, Tambaram, Thanjavur, Tiruchirappalli (East) and Tiruveranbur UO.

73 Bhavani UO, Chennai (South West), Coimbatore (North), Gobichettipalayam, Krishnagiri, Nagercoil, Omalur UO, Poonamallee, Ramanathapuram, Sathyamangalam UO, Tambaram, Thanjavur and Tiruvarampur UO.

74 Those with dues exceeding ₹10 lakh.

75 Chennai (South West), Coimbatore (North), Krishnagiri, Nagercoil, Omalur UO, Poonamallee, Ramanathapuram, Salem (West), Tambaram and Thanjavur.

the Green Tax. This tax is charged[76] on motor vehicles as specified in the Fourth Schedule of the Act. An analysis of data from VAHAN Portal, identified that 11,081 vehicle owners across 17[77] RTOs and UOs had not paid the green tax, led to a total outstanding of ₹85.74 lakh.

GoTN accepted and replied (August 2025) that non-collection of Green Tax has been listed out and communicated to all RTOs/UOs for collection of tax. Further, the vehicle are blacklisted to avoid further transaction. Necessary follow up action is being taken to collect the Green Tax.

2.4.15.8 Fines/ Penalty through E-Challan method

Police and Transport Officials are imposing fines/ penalties for violations of MV Rules by e-challan through Point-of-sale (POS) Machines. The amount pending for collection by the Transport Department was ₹78.87 crore during the period from 2020-21 to 2022-23. In addition, Police Department also had issued challans amounting to ₹1,513.61 crore in the year 2022 and 2023. Out of that, an amount of ₹1,299.72 crore (86 *per cent* of the total challan amount) was pending for collection, and there was a lackadaisical approach in the collection of revenue through e-challan, which was in an increasing trend.

GoTN constituted[78] a non-lapsable Road Safety Fund out of 50 *per cent* of the receipts collected under Compounding Fee and Spot Fines as its source, for implementing road safety measures. The huge pendency in revenue collection would affect the source of the Road Safety Fund thereby the purpose of creation of the fund would be defeated.

GoTN accepted and replied (August 2025) that necessary instructions are given to all registering authorities to collect the pending e-challans and to submit the collection details to audit. However, as stated no reply was furnished (December 2025).

2.4.15.9 Road Safety Tax

Section 3-B of the TNMVT Act, 1974, mandates the imposition of an additional tax called the "Road Safety Tax". This tax is collected during the registration process of motor vehicles. The primary purpose of this tax is to fund and implement various road safety measures across the state. GoTN exempted[79] (November 2020) MV Tax for electric vehicles, both transport and non-transport, upto December 2022. The same was extended[80] (January 2023) for a further period of three years up to December 2025.

76 The Green tax is ₹ 1,500 for five years for non-transport vehicles and ₹ 750 per annum for Transport vehicles.

77 Bhavani UO, Chennai (South West), Coimbatore (North), Gobichettipalayam, Krishnagiri, Nagercoil Omalur UO, Paramakudi UO, Pattukkottai UO, Poonamallee, Ramanathapuram, Salem (West), Sathyamangalam UO, Tambaram, Thanjavur, Tiruchirappalli (East) and Tiruveranbur UO.

78 G. O. Ms. No. 198, Home (Transport V) Department dated 13/03/2018.

79 G.O. Ms. No.445, Home (Tr-I) Department dated 02/11/2020.

80 G.O. Ms. No.17, Home (Tr-I) Department dated 13/01/2023.

Audit observed from VAHAN database relating to electric vehicles, that in 43,736 cases the Road Safety Tax/fee was levied, and in 85,140 cases the Road Safety Tax of ₹3.17 crore was not levied. This discrepancy leads to unequal taxation across different cases.

GoTN replied (August 2025) that as per G.O., the tax is fully exempted for electric vehicles and as per TC's letter, any tax exemption for payment of tax is granted, such exemption shall be applicable to road safety tax.

However, the Government is silent on inconsistency of levy of Road Safety Tax and reason for tax levied on 43,736 electric vehicles was not furnished.

Recommendation 2.6:

Department may

(a) ***place an appropriate mechanism for reconciliation with the Canara bank and interface service provider.***

(b) ***ensure transfer of funds from Canara bank to the Government Account periodically.***

(c) ***also prioritise the collection of challan amount within a reasonable timeframe set.***

2.4.16 Enforcement Activities

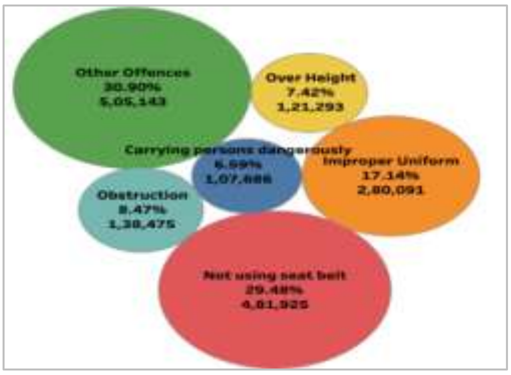
RTOs enforce provisions of the MV Act, 1988, and Rules made thereunder, such as preventing unauthorized persons driving vehicles, driving at appropriate speed, using vehicles with permit or without violating permit conditions etc., as (**Appendix 2.13**). GoTN issued an order[81] empowering all police officers not below the rank of Special Sub-Inspector of Police, including Traffic Police to levy penalties.

The audit observations on the effectiveness of enforcement measures are explained in the succeeding paragraphs.

2.4.16.1 Lack of robust enforcement: Need for leveraging and integrating existing systems

To strengthen enforcement and compliance, it is essential to integrate the VAHAN, SARATHI and e-Challan modules. Seamless integration would enable real-time access to vehicle registration, driver licensing, and violation data, allowing for quicker identification of defaulters and targeted enforcement actions. Additionally, leveraging external data sources

Figure 2.11: Chart Showing the *percentage* of challans issued on major offences for Goods Vehicles



81 G. O. (Ms) No.758 dated 19/10/2022 issued by Home (Transport –VII) Department.

such as toll plaza records, insurance databases, and pollution control certificates can provide a more holistic view of vehicle compliance. A scrutiny of challan data from the e-challan module revealed that 11,17,530 challans on Goods Vehicles involving 16,34,615 multiple offences were issued for various violations during the period from 2019-20 to 2023-24.

A few violations accounting for most of the challans are indicated in **Figure 2.11**:

Data from the e-challan module was cross-verified with data from VAHAN, SARATHI and one sample toll plaza data. Audit observed that multiple violations remained unaddressed and unchecked, indicating gaps in oversight and follow-up action as discussed below:

(a) **Failure to Check DL validity**: The challans of 11,17,530 relating to Goods vehicles involved 3,14,481 distinct DLs. Out of which 7,245 DLs involving 24,841 offences did not have valid DL to drive goods vehicles. However, Department issued challans without verifying the validity of DL in 7,145 cases resulting in issuing challans to individuals with invalid or expired DLs.

GoTN accepted and replied (August 2025) that efforts are being taken to improve the e-enforcement effectively.

(b) **Non-mapping of repeated occurrences of violations:** A significant number of vehicles and DLs (9,088 vehicles and 7,245 DLs) were tagged with 24,841 challans. Of these, 1,661 vehicles and 1,803 DLs had committed more than three violations, accounting for 12,835 challans.

(c) **Weak enforcement leads to a lack of deterrence effect:** Among the repeated violators, maximum number of challans was issued to a Goods vehicle TN14P1937 under the jurisdiction of RTO, Sholinganallur, with 1,188 challans during March 2019 to July 2024. Audit observed that 379 challans were issued for single and repeated offences of 'carrying person on running board or coolies on top' during 2019-20 to 2023-24.

Figure 2.12: Multiple challans issued to the same vehicle for different offences within a radius of 50 meters

Audit further noticed that challans were issued for this vehicle on consecutive days (2 to 13 days) for 253 violations during the above period. Also, the challans (blue colour in picture) were issued in the same place as shown in **Figure 2.12.** As per existing rules, penalties have been levied, and the offender has paid 96 *per cent* (₹4.32 lakh) of the penalties levied.

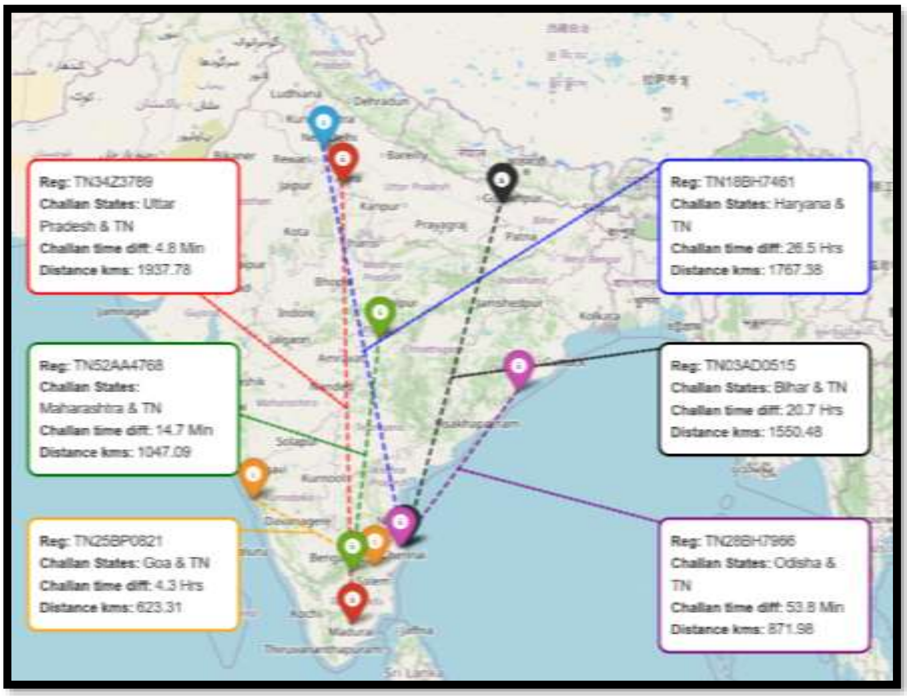
On cross-verification with the VAHAN data, audit found that Department also failed to take any action on the above vehicle, as FC was issued on

22 March 2024, and was allowed to pay the annual MV tax (₹9,116) on 03 March 2025. Though, the vehicle was charged with more than 1,000 offences, the Registering authorities did not check the vehicle's history and compliance with laws.

GoTN accepted and replied (August 2025) that the repeated offenders are to be watched, and steps are being taken to send the pending e-challans to the offenders by India Post.

(d) **Possibility of fake registrations: Issue of Challans within minutes to the same vehicle in other States:** On analysis of e-challan data, it was revealed that the Tamil Nadu registered 127 Goods vehicles were issued challans in two different States with distance ranging from 100 km to 1,992 km, and time delay ranging from 288 seconds to 26 hours, as illustrated in **Figure 2.13.** Besides, it was also noticed that a goods vehicle (TN78AY4132) was issued two challans, one challan at Uttar Pradesh and another at Kerala, on the same day (30/03/2024) within a span of 32 minutes, despite the two locations being approximately 1,992 km apart.

Figure 2.13: Showing the two challans issued within minutes for same vehicle separated by more than 500 km



Hence, the possibility of duplicate or fake vehicle registrations cannot be ruled out.

GoTN replied (August 2025) that the cases pointed out by the Audit will be examined with concerned field functionaries and report will be sent by the concerned office. However, as stated no reply was furnished (December 2025).

(e) **Leveraging other Government databases for enforcement activities:** To strengthen compliance and improve the effectiveness of enforcement, it is essential to leverage external data sources in addition to the existing Departmental measures. In this context, dataset was obtained from the Rasampalayam Toll data under the National Highways Authority of India for the period 2023-24 and was cross-verified with VAHAN database. The cross-verification revealed significant gaps in compliance as follows:

- 6,131 vehicles recorded as passing through the toll were found to be operating without payment of Motor Vehicle (MV) tax.
- 5,162 vehicles lacked valid fitness certificates.
- 811 vehicles were running with expired permits.
- 511 vehicles did not have either a valid fitness certificate or a permit in addition to tax arrears.

These findings highlight the need for a more proactive approach to ensure greater compliance with motor vehicle laws and to enhance revenue realisation.

GoTN accepted and replied (August 2025) that Audit point is noted for taking further necessary action.

2.4.16.2 Incorrect booking of offences on transport vehicles that applied to non-transport vehicles

Section 56 of the MV Act, 1988, mandates an FC for all vehicles. As per CMVR, 1989, the FC in respect of new transport vehicles is valid for two years and it must be renewed thereafter.

An analysis of e-challan data revealed that 77,908 vehicles were found plying on road without valid FC, for which Police Department issued challans for various offences during the period from 2019-20 to 2023-24. Further analysis of the data indicated that 4,324 goods carriers were wrongly issued challans for offences such as "driving without a headgear", a violation that pertains exclusively to non-transport vehicles. This misclassification of vehicle type led to the incorrect levy of fines on transport vehicles.

This highlights the need for improved data validation protocols and system-level checks to ensure accurate vehicle classification before automatic issuance of challans.

GoTN accepted and replied (August 2025) that accurate classification of vehicle before the automatic issuance of challans will be ensured, and the error will be rectified.

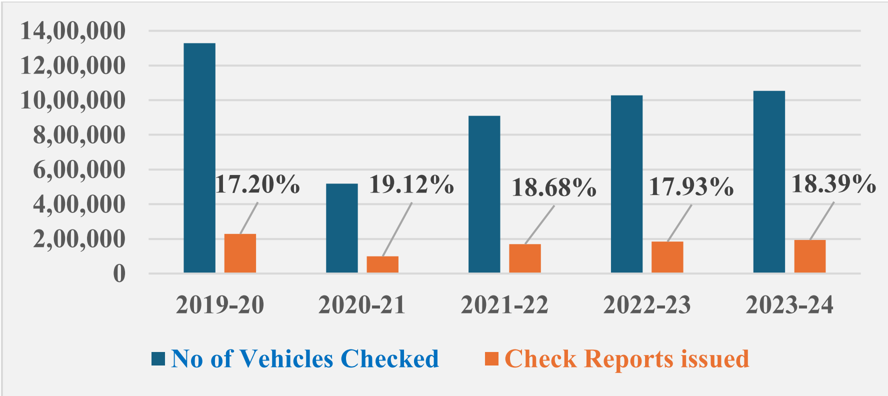
2.4.16.3 Inadequate issue of check reports

TC periodically fixes target and issues instructions for the inspection and issuance of Check Reports of the vehicles by MVIs and Regional Transport Officers. The number of vehicles checked by RTOs/UOs, during the period from 2019-20 to 2023-24, and the number of Check Reports issued during this period are given in (**Appendix 2.14).**

In this connection, Audit observed that:

(a) The average percentage of check reports issued with reference to the number of vehicles checked during the period from 2019-20 to 2023-24 was as low as 18 *per cent*. The inadequacy of check reports issued was brought out in **Figure 2.14**.

Figure 2.14: Inadequacy of issue of check reports



(b) The recovery pendency position is increasing every year from 2020-21 onwards. On average, more than 58 *per cent* of Check Reports are pending recovery.

(c) The amount of tax proposed to be recovered during the period from 2019-20 to 2023-24 was much lower (13 *per cent*) than the tax collected during the same period, though the number of Check Reports that were pending recovery was more than the Check Reports in which the recovery was made.

(d) A huge portion (74 *per cent*) of the compounding fee has not been recovered so far.

(e) The total pendency of ₹251 crore of tax and compounding fee, for the period 2021 to 2024, was very high, constituting 76 *per cent* of the total pendency amount.

GoTN accepted and replied (August 2025) that the shortage was due to inadequate human resource.

2.4.16.4 Delay in forwarding of Check Reports

TC instructed (February 2023) to issue all Check Reports through POS devices. Audit noticed that 10,53,614 vehicles were checked and 1,93,723 Check Reports (both physical and POS) were issued during 2023-24. An illustrative case is discussed below:

A total of 706 (128- Trichy East; 578 - other RTOs) physical Check Reports were issued in RTO, Trichy (East) during 2023-24. The physical Check Reports were sent by post to respective RTOs with delay up to 235 days. The issuance of physical Check Reports continued despite TC's instruction (February 2023).

GoTN accepted and replied (August 2025) that on receipt of details of 706 check reports from the RTOs concerned, they will be furnished to Audit. However, as stated no reply was furnished (December 2025).

2.4.16.5 Non-auctioning of detained vehicles

As per Rule 9-A of TNMVT Rules, 1974, the Regional Transport Officer of the location where the motor vehicles are seized or detained would be the authorised officer to sell such seized or detained motor vehicles in auction. TC clarified[82] (August 2006) that the value of each vehicle, whether seized for non-payment of tax or for other issues, should be assessed before the vehicles were auctioned. Accordingly, a Value Assessing Committee for auctioning of impounded and unclaimed vehicles", consisting of four members with the Zonal Officer as its Chairman should be formed to assess the value of each of the vehicles for auctioning.

Figure 2.15: RTO, Salem (West)

In this connection, during joint physical verification at Salem (West) RTO (**Figure 2.15**), Nagercoil (**Figure 2.16**) and Chennai (South-West) (**Figure 2.17**) Audit observed that the detained/seized vehicles were kept in open space, without any shelter. Most of the vehicles were found to be in a condemned condition.

Figure 2.16: RTO, Nagercoil

GoTN accepted (August 2025) and replied that the RTOs concerned have also been addressed to ascertain any revenue/tax/audit pending against those vehicles to be auctioned. A Committee has also been formed to fix the valuation of the vehicles to be auctioned in co-ordination with Metal Scrap Trade Corporation Limited.

Figure 2.17: RTO, Chennai South West

2.4.17 Road Safety

Road Safety refers to methods and measures used to prevent road users from loss of life and grievous injuries. In most cases, road accidents are caused by human error. Understanding this, the GoTN notified (2007) the Road Safety Policy, launching several Road Safety measures to curb the increasing trend of road accidents, such as State Road Safety Council, District Road Safety Committee, Supreme Court Committee on Road Safety, Lead Agency and Road Safety Awareness.

82 Circular No.28/2006 dated 31/08/2006.

2.4.17.1 Non-utilisation of funds released for promoting Road Safety and COVID-19 awareness

MoRTH released (June 2020) ₹6.35 crore for road safety and COVID-19 awareness, which was transferred to STA by GoTN. STA's initial proposal to utilise it for disinfection of public transport was rejected (November 2020) by GoTN. Subsequently, GoTN instructed (January 2022) to reallocate the funds to District Collectors after a delay of two years. However, the amount of ₹6.35 crore had not been utilised as of May 2025.

GoTN accepted and replied (August 2025) that the Road Safety fund would be utilised properly.

2.4.17.2 Non-conduct of monthly meeting by District Road Safety Committee

GoTN constituted (2008[83]) District Road Safety Committee (DRSC) to review road safety measures that arise in the respective Districts. This Committee is functioning under the chairmanship of the District Collector, and the Superintendent of Police is the member Secretary. The Committee should meet once in a month. All the other Districts except Chennai had conducted meetings almost every month after COVID lockdown in 2021.

GoTN constituted a "District Road Safety Committee" under the Chairmanship of Commissioner of Police, Chennai, to address various Road Safety related issues in Chennai City. Audit observed that the Chennai District did not conduct any meeting during the period from 2021 to 2023 even though the number of accidents was higher in Chennai city compared to other Districts of the State.

On this being pointed out, STA replied (January 2025) that the committee for Chennai District was formed in January 2023, and one meeting was conducted in November 2024.

Thus, DRSC in Chennai failed to meet during the period 2021-2023, despite rising accident rates, unlike other districts in Tamil Nadu. This lack of action has likely contributed to the city's higher accident statistics.

GoTN reply (August 2025) is silent about non conduct of meeting between the period 2021 and 2023 at Chennai District.

2.4.18 Monitoring and Other Regulatory Issues

2.4.18.1 Delay in framing Rules for regulating the business conducted by the Aggregators

The MV (Amendment) Act, 2019, has amended Section 93 of the MV Act, 1988 to include aggregators within its scope. According to this, the aggregator is a digital intermediary that connects passengers and drivers for transportation by motor vehicles. Further, MoRTH issued Motor Vehicle Aggregator Guidelines 2020[84] for the licensing of agents, canvassers, and aggregators. The guidelines were intended to be used by State Governments to issue Licences to transport aggregators and to regulate their business. In this connection, STA had prepared

83 G. O. Ms. No. 1566, Home (Transport V) Department dated 20/11/2008.
84 MoRTH letter in F. No. 16011/9/2019-T dated 27/11/2020 & F. No. RT-16011/9/2019-T dated 08/12/2020.

a draft 'Tamil Nadu Motor Vehicles Aggregator Rules, 2023' and sent (November 2023) the draft for GoTN approval. Later, the draft rules were modified based on the draft 'Motor Vehicle Aggregator Guidelines, 2024', issued by MoRTH, and the draft 'Tamil Nadu Motor Vehicles Aggregator Rules, 2024' was sent for Government approval on 03 July 2024. However, the Government approval was pending (November 2024).

GoTN accepted and replied (August 2025) that it is under active consideration of the Government, and orders will be issued shortly. However, as stated, no reply was furnished (December 2025).

2.4.18.2 Enforcement Measures against All India Tourist Permit Violations by other state registration Omnibuses

Omnibuses registered in other States are operating as stage carriages in Tamil Nadu while continuing to pay road taxes in their respective home States. This has caused a considerable revenue shortfall for the State. To curb this issue, GoTN had issued orders instructing all Omnibuses registered in other States but operating regularly within Tamil Nadu to re-register their vehicles in Tamil Nadu by fixing a deadline of June 2024. However, on scrutiny of records, it was noted that 415 other State-registered omnibuses were plying in Tamil Nadu in contravention of the orders of the GoTN as of April 2025. Audit observed that 21 buyers possess 393 (95 *per cent*) of these vehicles. Hence, the operation of Omnibuses within Tamil Nadu, which are registered in other States, led to a potential loss of revenue for the State, which should be addressed on priority.

GoTN accepted and replied (August 2025) that all border check posts are instructed to check the other State omnibuses that are entering Tamil Nadu and collect tax and compounding fees for the irregularities.

2.4.19 Other issues

Non-constitution of Tamil Nadu Rural Road Development Fund: As per Section 10 of the TNMVT Act, 1974 GoTN should constitute the Tamil Nadu Rural Road Development Fund (TNRRDF) to which not exceeding 10 *per cent* of tax should be credited for the development and maintenance of public roads in the rural areas. In this connection, Audit observed (July 2024) that GoTN neither constituted TNRRDF nor issued Operational Guidelines for the Fund.

GoTN replied (August 2025) that the constitution of the TNRRDF is under process.

Recommendation 2.7:

Department may strengthen the existing enforcement mechanism to curb traffic violations and to improve road safety and integrate data with stakeholders to monitor and identify the violators to collect compounding fees.

2.4.20 Conclusion

The analysis of the vehicle registration process reveals that there were significant delays and procedural loopholes resulted in potential revenue losses to GoTN. Further, the lack of transparency regarding available fancy numbers and the usage of single mobile numbers for multiple allotments, requires improvement/reform in the registration process. The findings also indicate that the unlawful registration of BS-IV vehicles violating G.O.'s deadline, G-series vehicles by private buyers, vehicles with same/incorrect chassis numbers, and incorrect classification of vehicles during registration show the lack of controls and efficiency in the system.

In the issuance of DL, there were abnormal number of driving tests being conducted on a single day, besides unrealistic date of birth, incorrect mobile numbers and invalid Aadhaar Number. Furthermore, invalid or non-existent vehicle registration numbers suggest the use of non-existent vehicles. Issues such as vehicle plying without valid permit, fitness certificates and issue of fitness certificate without conducting fitness test pose threat to road safety.

The lack of a reconciliation mechanism in the e-payment system points to weakness in financial management. Non-realisation of revenue during the period from 2019-20 to 2023-24 indicated leakage of revenue amounting to ₹1,753 crore from various vehicle buyers leads not only to financial loss, but also to a lackadaisical approach of Department in preventing leakage of revenue and effectiveness in collection of revenue.

Over 55 *per cent* of RTOs, lack proper driving test tracks, forcing tests to be conducted on public roads or private grounds. This shortfall compromises driver assessment quality and raises safety concerns. Similarly, the modern facilities such as AFMS and RVSF were not implemented in Tamil Nadu. A critical staff shortage, with over 54 *per cent* of technical positions vacant, affects service delivery and road safety. A 93 *per cent* vacancy in the MVI–II cadre further hampers services provided by the department.

Non-adherence of TC instructions on the issue of Challan through electronic form by Enforcement Authorities, lack of integration with existing modules such as VAHAN, SARATHI, e-challan hinders effective oversight and enforcement, allowing several violations to remain unchecked. These irregularities, combined with gaps in revenue realisation, resulted in leakage of Public Funds and weak enforcement mechanisms.

CHAPTER III

STAMP DUTY AND REGISTRATION FEE

CHAPTER III

STAMP DUTY AND REGISTRATION FEE

3.1 Tax administration

The Registration Department administers the Indian Stamp Act, 1899, the Registration Act, 1908 and the Rules made thereunder. The Inspector General of Registration (IGR) is the head of the Department. There are 54 registration districts, comprising 583 Registration Offices including Camp Offices in the State. The registration of instruments[1], levy and collection of Stamp Duty and Registration Fee are done by the Registering Officers, namely District Registrars / Sub-Registrars. The monitoring and control at the Government level is done by the Secretary, Commercial Taxes and Registration Department.

3.2 Internal audit

Internal audit is a vital component to enable an organisation to assure itself that the prescribed systems are functioning reasonably well. The Department has a system of internal audit to ensure one hundred *per cent* audit of all the instruments registered. There are 54 audit units, each headed by a District Registrar. The periodicity of audit of all offices is on monthly basis. The Registration Manual (Part II) provides the required framework for planning and taking up internal audit in the Department. A Handbook of Internal Audit has been prepared (2011) by the Department for guidance on this issue. The details of internal audits due and conducted are placed in **Table 3.1.**

Table 3.1: Details of Internal Audit

Year	Number of audits due	Number of audits completed	Audit in arrears	Percentage of arrears
(1)	(2)	(3)	(4)	(5)
Up to 2019-20	19,858	15,986	3,872	19
2020-21	6,594	6,141	453	7
2021-22	7,073	6,753	320	5
2022-23	7,176	6,836	338	5
2023-24	6,981	6,536	445	6
Total	**47,682**	**42,252**	**5,428**	

(Source: Reply of the Department)

The Department attributed (February 2025) the reasons for arrear in internal audit to vacancy of Audit Registrars and stated that a special team had been formed to complete arrear audit. As a result, audit was being conducted in most of the offices now. While it is appreciated that arrears of Audit have been reduced during the last four years, the pendency relating to the period up to 2019-20 is quite substantial. The Department may take effective measures to clear the backlog expeditiously.

1 "Instrument" includes every document by which any right or liability is, or purports to be created, transferred, limited, extended, extinguished or recorded.

Audit noted that 61,109 paragraphs with a money value of ₹323.70 crore were outstanding as at the end of 31 March 2024 as shown in **Table 3.2**.

Table 3.2: Details of Internal Audit Objections

Year	Opening Balance		Observations raised		Observations settled		Observations pending	
	No. of cases	Amount (₹ in crore)	No. of cases	Amount (₹ in crore)	No. of cases	Amount (₹ in crore)	No. of cases	Amount (₹ in crore)
Up to 2021-22	43,360	193.64	13,706	49.74	9,453	23.75	47,613	219.63
2022-23	47,613	219.63	17,639	58.13	12,207	20.95	53,045	256.81
2023-24	53,045	256.81	24,098	101.71	16,034	34.82	61,109	323.70

(Source: Reply of the Department)

Since the time limit to complete remedial action is only three years as per Section 33A of Indian Stamp Act, 1899, effective measures may be taken to settle the older cases.

3.3 Audit Methodology and Results of Audit

During the year 2023-24, there were 647 auditable units[2] in the Registration Department. The unit offices were categorised into High, Medium and Low Risk units according to their revenue collection, number of deeds/documents and revenue per deed/document registered in the year 2022-23. The test-check by Audit (April 2023 to March 2024) was conducted in 114 out of the 647 auditable units (17.62 *per cent*). The revenue receipt in the test-checked units was ₹13,303.22 crore, representing 75.76 *per cent* of total revenue receipts of ₹17,559.89 crore during 2022-23.

During the test-check of assessment and other records, Audit raised 967 observations involving ₹95.97 crore. The category-wise audit observations are summarised in **Table 3.3**.

Table 3.3: Category-wise Audit observations for 2023-24

Sl. No.	Category	No. of cases	Amount (₹ in crore)
1	Misclassification	605	85.84
2	Undervaluation of deeds / documents	63	1.07
3	Excess / Incorrect allocation of Transfer Duty Surcharge	46	1.92
4	Others	253	7.14
	Total	**967**	**95.97**

During 2023-24, the Department accepted under-assessment and other deficiencies amounting to ₹1.15 crore in 35 cases pointed out between 2007-08 and 2023-24.

A few illustrative cases involving ₹18.41 crore are discussed in the following paragraphs.

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2 Offices of the Inspector General of Registration (1), Deputy Inspector General of Registration (9), District Revenue Officer (Stamps) (2), Special Deputy Collector (Stamps) (9), District Registrar (50) and Sub-Registrar (576).

3.4 Audit Observations

While scrutinising the records of the Registration Department, relating to the period from April 2023 to March 2024, Audit noticed short realisation of revenue due to undervaluation of properties, misclassification of deeds and escapement of stamp duty due to non-registration of properties transferred during restructuring of companies. Since the results are from only a test-check of selected units, the Government/Department may undertake a detailed review of all units to identify similar errors/omissions in the units that were not subjected to Audit and to rectify them.

3.4.1 Short collection of Stamp Duty and Registration Fee due to undervaluation of property

In the case of transfer of immovable property, Stamp Duty at the rate of seven *per cent* including Transfer Duty Surcharge, is chargeable on the market value as per Article 23 of Schedule I to the Indian Stamp Act, 1899, and Registration Fee at the rate of four[3] *per cent* is chargeable on the market value as per Article 1(a) of Table of Fees prepared under Section 78 of the Registration Act, 1908. According to Section 27 of the Indian Stamp Act, 1899, the consideration and the market value affecting the chargeability of any instrument with duty shall be fully and truly set forth. As per Government Order[4], instruments executed by members in favour of co-operative societies registered in the State are exempted from payment of Stamp Duty

During test-check of records (between January and February 2024) in the Offices of the Sub-Registrar, Thiruporur and Poonamallee, it was noticed that through four[5] instruments of sale, registered between June 2022 and February 2023, an extent of 14.945 acres of land, across various survey numbers situated in Venpedu and Vayallanallur village, were conveyed by the members of a Co-operative Societies to the Co-operative Societies for a total consideration of ₹78.66 crore.

The recitals of the instruments revealed that the Societies had, in February 2021, obtained the approval of the Registrar of Housing Co-operative Societies to buy lands in Venpedu and Vayallanallur village for laying house sites and the above purchases were a part of the proposals. The Societies had also entered into a Memorandum of Understanding (MOU) with the sellers between February and March 2021 for purchasing these lands at ₹3.56 crore per acre in Venpedu village and ₹9.38 crore per acre in Vayallanallur village.

The lands were originally purchased by the members of the society between May 2022 and January 2023 for a total consideration of ₹7.50 crore and conveyed to the Cooperative Society within a short period ranging from 2 days

3 From 09 June 2017.
4 G.O. Ms.No.2179, Agriculture (Co-operation), dated 29 June 1966.
5 2650/2023, 12709/2022, 2651/2023 – Sub-Registrar, Thiruporur and 3978 of 2022 – Sub-Registrar, Poonamallee.

to 6 months. Since the MOU was entered between February and March 2021 for the purchase of land at ₹3.56 crore per acre in Venpedu village and ₹9.38 crore per acre in Vayallanallur village, the market value of the lands should have been assessed at ₹3.56 crore per acre in Venpedu Village and ₹9.38 crore per acre in Vayallanallur Village for the transactions that took place after entering into the MOU. Since, the value of the land cannot increase multi-fold within a period of 6 months. It is quite evident that, a lower value was declared in the instrument executed for the purchase of lands where stamp duty was leviable, and the true market value was revealed in the instrument where stamp duty was exempt. The failure of the Registering Officer (RO) in correlating the information provided in the instruments to arrive at the true market value resulted in substantial undervaluation of ₹71.16 crore of properties and consequent short collection of stamp duty and registration fees of ₹7.83 crore as shown in **Appendix 3.1**.

In reply, GoTN stated (December 2024) that the District Registrar had been requested to instruct the Sub-Registrar, Poonamallee to refer the sale deed under Section 47(A)(3) of the Indian Stamp Act, 1899. For the observation in Sub-Registrar Thiruporur, GoTN accepted (September 2025) to refer documents under Section 47A(3) of Indian Stamp Act, 1899, where the time period between the execution of previous sale deed and subsequent sale deed was within 30 days (i.e. eight documents) and stated that in respect of the remaining documents, (i.e. 11 documents) the value adopted is in order.

The reply is not tenable since reference under Section 47A (3) to ascertain the true market value is warranted only if the market value is not determinable. In the present cases, the market value of the property was agreed to by the Cooperative Society with the sellers in the MOU even before the first sale was executed. Hence, the question of differential period between previous and subsequent sales is irrelevant.

Recommendation 3.1:

The Government should ensure that the Registering Officers identify wide fluctuation in market valuations which is taking place in a short period of time and accordingly apply Section 27 to probe if there is any suppression of market value in instruments to evade stamp duty.

3.4.2 Short collection of Stamp Duty and Registration Fee due to misclassification of power for consideration as General Power of Attorney

As per Article 48 (e) of Schedule I of the Indian Stamp Act, 1899, when a Power of Attorney is given for consideration, authorizing the attorney to sell any immovable property, stamp duty is to be levied at the rate of four *per cent* and as per Entry 11(i) under the Table of Fees prepared under Section 78 of the Registration Act, 1908, registration fee at one *per cent* on the market value equal to the amount of consideration mentioned therein. As per Section 27 of the Indian Stamp Act, the consideration, the market value and all other facts and circumstances affecting the chargeability of any instrument with duty or the amount of the duty with which it is chargeable shall be fully and truly set forth therein. As per Section 33A of the act ibid, if after the registration of any instrument, it is found that proper stamp duty payable under this Act in respect of such instrument has not been paid or has been insufficiently paid, such duty or deficit as the case may be, be recovered from the person liable to pay the duty, as an arrear of land revenue.

a) During the verification of records for the period 2022-23 at Sub-Registry in December 2023, Ambattur, Audit noticed that through Document No.5076/2019 dated 9 April 2019, the principal M/s. V. Guruswamy Naidu & Co Private Limited appointed M/s. Casagrand Magick Rufy Private Limited as their Power Agent[6] to sell, develop and act on their behalf in all matters in respect of 9.925 acre of land located in Ambattur village and also stated that no consideration was involved while executing the deed for power of attorney(POA). The Stamp Duty and Registration Fee as applicable was duly collected.

However, cross verification of the GST returns of the power agent for the year 2019-20 during 2023-24 revealed that an amount of ₹90.45 Crore was incurred towards land cost and TDS amount of ₹0.89 Crore was remitted on 27 April 2019 as disclosed in Form 26AS. Further, scrutiny of data available in Tamil Nadu Real Estate Regulatory Authority (TNRERA), it was noticed that the power agent had obtained approval for the proposed project "Casa Grand Athens" to be situated in the said piece of land at Ambattur village in 2020.

Therefore, it is clearly evident from Form 26AS that the consideration was paid and the same was suppressed by the executants in the recitals of General power of attorney deed, which resulted in short collection of Stamp Duty and Registration Fee of ₹4.45 Crore as shown in **Appendix 3.2 (a)**.

In reply, GoTN stated (August 2025) that power of attorney operates from the date of execution i.e. 05 April 2019 and not from the date of Registration i.e. 09 April 2019 and as the payment was made only on 08 April 2019, the deed of power of attorney cannot be construed as Power for consideration. Further, citing case laws, Government stated that to treat Power of Attorney as deed of Power for consideration by relying upon information from Form 26AS and other Departments is not sustainable.

Reply is not tenable, as the Government has relied on case laws which pertain to the classification/interpretation of documents whereas the audit observation points to a misrepresentation of facts that no consideration was involved when granting power to the agent. Besides this, the deed of power of attorney in respect of immovable property is to be compulsorily registered to be legally enforceable and to have authority to transfer ownership. Hence, the payment of consideration by the agent to the principal one day before the registration as ascertained from Form 26AS confirms that the power of attorney was granted

6 An individual designated in a power of attorney document empowered to act for and in the name of the person executing it.

with consideration which was suppressed by the executant in the instrument affecting its chargeability.

b) During the verification of records for the period 2018-19 to 2022-23 at Sub-Registry, Thamal, Audit noticed that through Document Nos.1475/2022 and 1470/2022 dated 13 October 2022, consideration of ₹6.62 Crore and ₹4.81 Crore respectively was paid by the purchaser to the Power Agent (M/s. Nivasa City Developers LLP) for the land conveyed and TDS at one *per cent* of the consideration was paid into the PAN of the Power Agent. Further scrutiny of the recitals revealed that the power agent had already paid the Vendor and deducted one *per cent* TDS of ₹6.40 Lakh and ₹4.65 Lakh on the consideration into the PAN of the Vendor. From this, it is clearly evident that the power agent had already paid ₹6.40 crore and ₹4.65 crore as consideration to the vendors.

However, while executing the deed for power of attorney, document No's. 1227/2022 and 1222/2022, the fact of payment of consideration was suppressed, resulting in misclassification of the Power with consideration as General power of attorney, leading to short collection of Stamp Duty and Registration Fee of ₹55.06 Lakh as detailed in the **Appendix 3.2 (b)**.

In reply, GoTN stated (August 2025) citing case laws that to treat the Deeds of Power of Attorney as Power for Consideration by relying upon the fact that consideration amount has been paid by the Power Agent to the Vendor in the Sale deed with respect to Sale of property is not sustainable. Consequently, there is no loss of revenue to Government.

Reply is not tenable, as the Government has relied on case laws which pertain to the classification/interpretation of documents whereas the audit observation points to a misrepresentation of facts that no consideration was involved when granting power to the agent, since, the flow of consideration from the Power Agent to the Principal was clearly evident from the recitals of the subsequent sale deed. However, this information was suppressed in the General Power of Attorney deed clearly indicating the intention to evade appropriate Stamp Duty and Registration Fees by the Principal.

Recommendation 3.2:

The Government should ensure that the Registering Officers examine the recitals of all such Power of Attorney documents and the subsequent sale deed to identify suppression of fact.

3.4.3 Non levy of stamp duty on properties transferred during the amalgamation/demerger of companies

The Government of Tamil Nadu vide its order G.O. Ms. No. 47, Commercial Taxes and Registration (J1) dated 19 February 2020, with effect on and from the 1 April 1956, notified that the duty chargeable in respect of instruments of transfer of property relating to scheme of amalgamation or reconstruction of companies as two *per cent* of the market value of the immovable property or 0.6 *per cent* of the aggregate of the market value of the shares, whichever is higher.

The Government of Tamil Nadu vide its order G.O. Ms. No. 29, Commercial Taxes and Registration (J1) dated 1 March 2019, reduced the fee payable ₹30,000 in respect of instruments of transfer of immovable property relating to amalgamation or reconstruction of companies.

Scrutiny of the instruments (March 2024) registered in Thiruvottiyur Sub-Registrar for the period 2022-23 revealed that a sale deed conveying 19.705 cents of land vide Document No.4130/2022 was executed by ITC Limited on 31 March 2022 in favour of VGN Homes Pvt. Ltd for ₹117.75 Crore duly registered on 13 May 2022 and Stamp Duty and Registration Fees were paid accordingly.

On further scrutiny of the document (March 2024), it was noticed that a scheme of arrangement was entered into between WIMCO Limited (Demerged company) and ITC Limited (Resulting company). As per the scheme of arrangement transfer of all the movables, immovable properties, outstanding loans, debt and liabilities to the resultant company had taken place without deed or instrument of conveyance as per 394 (2) of Companies Act, 1956. The scheme of arrangement was sanctioned by High Court at Calcutta vide its order dated 14 May 2014. The said order held that all the properties and liabilities of the demerged company related to its non-engineering business be transferred to the resulting company (vendor of this document) from the appointment date *viz*. 01 April 2013. Pursuant to the above order, ITC Limited has become the absolute owner of the property to the extent of 20.82 Acres in Ernavur Village, Thiruvottiyur Town.

The Registering Officer, however, registered this document without insisting on payment of stamp duty on the previous transaction of amalgamation/ demerger, although it is mandatory to levy stamp duty on transfer of property through amalgamation/demerger vide the Government Order cited. Failure of the Registering Officer to levy stamp duty on this piece of land transferred during amalgamation/demerger resulted in a loss of revenue of ₹2.72 crore as shown in **Appendix 3.3**.

In reply, GoTN stated (August 2025) that ₹1.69 crore has been collected, and entries have been made in the Index- II of the document so as to reflect the payment due in the encumbrance certificate. Further, Disciplinary action has also been initiated by the Department against the Registering Officer for the lapse.

Recommendation 3.3:

The Department should instruct the Registering Officers to check the documents resulting from amalgamation/demerger of companies and call for details of property located in Tamil Nadu which were transferred through amalgamation/ demerger and collect the requisite stamp duty.

3.4.4 Short collection of Registration Fees due to incorrect classification of instruments of sale agreement

As per Entry 1(l) under the Table of Fees prepared under Section 78 of the Registration Act, 1908, the registration fee shall be leviable on an agreement to sell or resell shall be on the advance or earnest money paid. According to the proviso to the above Entry, in the case of an agreement to sell where possession is handed over or is to be handed over, the fee leviable shall be on the intended sale consideration. As per the proviso of Entry 1(o), in case of cancellation of agreement to sell involving possession of the property, the fee is leviable on consideration as expressed in the original deed of agreement to sell.

Audit scrutiny of records (between May 2023 and March 2024) for the period 2022-23 revealed that an agreement of sale for 8 acres situated in Town Survey No. 156/1 of Perambur village was registered vide Document No. 4954 of 2022 dated 30 June 2022 in Sub-Registrar Purasawalkam and an agreement of sale was cancelled for 1.27 acres situated in Survey Nos. 122/1 and 122/2 of Kolathuvancheri village vide Document No. 5809 of 2022 dated 22 April 2022 in Sub-Registrar Joint I, Chennai South. Further scrutiny of the recitals of the documents revealed that the seller had handed over the physical possession of the property to the intended buyer.

As possession has been given to the buyer, the document should have been classified as an agreement/cancellation of agreement with possession. As per the provisos, Registration Fee at one *per cent* should have been collected on the intended consideration of ₹170.50 crore whereas, the Sub-Registrars had collected a Registration Fee of ₹10 lakh only, classifying the documents as an agreement of sale/cancellation without possession. This resulted in a short collection of Registration Fee of ₹1.60 crore as shown in **Appendix 3.4.**

In reply, the GoTN accepted the Audit observation and stated (between February and April 2025) that the District Registrar has been requested to initiate action to recover the deficit fee under Section 80(A) of the Registration Act, 1908.

Recommendation 3.4:

The Government should include a separate category of instrument as sale agreement with possession in Star 2.0 portal[7] and levy registration fee as per Registration Act, 1908.

7 Star 2.0 portal (Simplified and Transparent Administration of Registration), developed by the Tamil Nadu Commercial Taxes Department (CTD), is an integrated platform for property registrations.

3.4.5 Undervaluation of property due to incorrect adoption of guideline value

As per Article 23 of Schedule I to the Indian Stamp Act, 1899, conveyance of immovable property attracts levy of Stamp Duty at the rate of seven *per cent* including surcharge at two *per cent* and Registration Fee is leviable at the rate of four *per cent* as per the Table of Fees prepared under Section 78 of the Registration Act, 1908 on the market value of property.

During verification of records (August 2023) for the period 2019-20 to 2022-23 in Sub-Registrar, Sangagiri, Audit noticed that through Document number 883/2020 dated 27 May 2020, land measuring one acre 55.5 cents situated in Survey number 31/2D6, Sankari Village was conveyed for a consideration of ₹1.15 Crore with its East boundary shown as Pallipalayam Road. As there was no guideline value fixed for pallipalayam road, the document was registered by adopting a guideline value of ₹167 per sq. ft. applicable to Muniappam palayam as declared by the executant in the recitals.

It was also noticed from the Village map of Sangagiri village that the said piece of land was situated alongside the Erode-Sankagiri Road. However, Muniappam palayam declared by the executant was not situated in the vicinity of the Erode-Sankagiri Road.

The guideline value for Sankagiri road is ₹804 per Sq. ft. Hence the value for 67,735.8 sq. ft (1.555 Acre) works out to ₹5.45 Crore. Therefore, the incorrect adoption of the guideline value applicable to Muniappam Palayam has resulted in short collection of Stamp Duty and Registration Fee of ₹47.21 Lakh as detailed in the **Appendix 3.5**.

In reply, GoTN accepted (August 2025) the audit observation and stated that Sub-Registrar Sangagiri has referred the document under Section 47(A)(3) of the Indian Stamp Act, 1899, to the Special Deputy Collector (Stamps), Salem to determine the correct market value of the property as per instruction of District Registrar.

Recommendation 3.5:

Government should instruct Registering Officers to adopt the guideline value based on the properties' proximity to roads or streets that have assigned values, by reckoning the correct boundaries of such properties.

3.4.6 Incorrect classification of instruments

As per Section 5 of Indian Stamp Act, 1899, any instrument comprising or relating to several distinct matters shall be chargeable with the aggregate amount of the duties with which separate instruments, each comprising or relating to one of such matters, would be chargeable under this Act. According to Article 61 of Schedule I to the Indian Stamp Act, maximum Stamp Duty of ₹40 is leviable in the case of surrender of lease. As per Article 58(a)(ii) of Schedule I to the Indian Stamp Act, in the case of settlement of immovable property between non-family members, Stamp Duty at the rate of seven *per cent* is leviable on the market value of the property. According to Article 1(p) of the Table of Fees under Section 78 of the Registration Act, value of the improvements during surrender of lease shall be assessed to Registration Fee.

During the scrutiny of records for the period 2022-23 in four Sub-Registrar offices[8] (between April 2023 and March 2024), Audit noted that lease of vacant lands were surrendered/cancelled through four instruments registered between July 2021 and March 2023. The Registering Officers had referred these instruments to the Assistant Executive Engineer (AEE) to ascertain if any improvements were made to the originally leased out properties. The AEE, during field inspection, has determined the value of improvements at ₹4.88 crore. Based on these reports, the Registering Officers collected a Registration Fee of ₹4.88 Lakh, being one *per cent* of the value of the improvements.

Since only vacant land was initially leased out, and while on surrender, buildings were also transferred to the lessor, there has been a transfer of immovable properties in these transactions. The transactions involved surrender of lease along with transfer of immovable properties. Therefore, the transactions ought to have been classified as instruments of Surrender of lease-cum-Settlement and levied as per Section 5 of the Indian Stamp Act. However, the Registering Officer, had collected only ₹12,810 as stamp duty as against ₹34.13 Lakh applicable for these instruments. The misclassification of instruments thus resulted in a short collection of stamp duty and Registration Fees of ₹34 Lakh as detailed in **Appendix 3.6**.

In reply, GoTN, cited (September 2025) two court decisions to support its point that the buildings that exist after surrender of lease do not belong to the lessor. In the first decision, Supreme Court held that where the lessees had right to remove the building, such contract however, did not transfer the ownership of the building to the lessor when the lease subsisted. In the second decision, the Court held that constructions put up on the leased land with the permission of the lessor do not belong to the lessor.

The reply is not tenable, as in first court case the judgment quoted by the Government clearly states that contract, does not transfer the ownership of the building to the lessor when the lease was in force. In the second court case an individual built a dharmshala, temple and shops on Government land with the permission of the Government and there was no lease agreement between the two parties. However, in the above paragraph Audit noticed from the recitals that a vacant land leased out by the lessor was surrendered back with improvements at the time of surrender of lease. Audit's contention is that on termination of a lease the improvements made by the lessee on the vacant land would eventually get transferred to the lessor. This transfer provides ownership to the lessor for the improvements thus made and such documents should have been classified as Surrender of lease-cum-Settlement deeds.

8 Joint-1 Krishnagiri, Joint-1 Palani, Singanallur and Vadavalli.

3.4.7 Short collection of Stamp Duty and Registration Fee due to non-adoption of true market value

As per Article 23 of Schedule 1 to the Indian Stamp Act, 1899, conveyance of immovable property attracts stamp duty at the rate of five *per cent.* Besides, Surcharge at two *per cent* and as per Article 1(a) of Table of Fees prepared under Section 78 of Indian Registration Act, 1908 Registration Fee at the rate of four *per cent* is also leviable on the market value of the property. As per the provisions of Section 27 of the Indian Stamp Act, the consideration (if any) and the market value and all other facts and circumstances affecting the chargeability of any instrument with duty, or the amount of the duty with which it is chargeable, shall be fully and truly set forth therein. As per Section 47 (A) of Indian Stamp Act, 1899, if the registering officer while registering any instrument of conveyance believes that the market value of the property has not been truly set forth in the document, he may, after registering such instrument refer the same to the Collector for determination of market value of such property and duty payable thereon.

(i) During the verification of records (August 2023) for the period 2022-23 at Sub-Registry, Sunguvarchatram, Audit noticed that one acre and 18.5 cents of agricultural land in Mambakkam village was conveyed for ₹70 Lakh through Document No. 1727/2022 (18 April 2022). The purchaser then sold the same property for ₹1.99 Crore through Document No.1797/2022 (21 April 2022) within three days of purchase.

Extract of sequence of transaction

Document No.	Date	Property conveyed	Transaction between	Consideration (₹)	Stamp duty& fee paid (₹ in lakh)
1727/ 2022	18-04-2022	One Acre and 18.5 Cents	Gautam Trade & Commerce limited and Mrs. Latha to Serene Township Promoters LLP	70,00,000	7.70
1797/ 2022	21-04- 2022	Same as above	Serene Township Promoters LLP to Dominant Skyscrapers Private Limited	1,99,64,000	21.96

(ii) During the verification of records (December 2023) for the period 2022-23 at Sub-Registry, Ambattur, Audit noticed that 0.111 acre of developed plot in Ambattur village was conveyed by M/s Tamil Nadu Small Industries Development Corporation Limited (TANSIDCO) for ₹2.78 crore through Document No. 9361/2022 dated 04 July 2022. Subsequently the plot was again conveyed for ₹1.63 Crore through the Document No. 9416/2022 dated 05 July 2022.

Extract of sequence of transaction

Document No.	Date	Property conveyed	Transaction between	Consideration (₹)	Stamp duty& fee paid (₹ in lakh)
9361/ 2022	04-07-2022	0.111 Acre	TANSIDCO to Sridevi Industries	2,78,36,500	15.32
9416 /2022	05-07-2022	Same as above	Sridevi Industries to Shri Pavithra Auto Product Private Limited	1,62,68,500	17.91

The market value as ascertained from the above sale deeds (i.e. 9361/2022 (Sub-Registrar, Ambattur) and 1797/2022 (Sub-Registrar, Sunguvarchatram) was not adopted in the subsequent documents (i.e. 9416/2022 and 1727/2022) presented for registration. Since the value of land cannot vary widely within a few days, it is evident that the market value was not truly set forth in the documents. The Registering Officer failed to correlate the wide variation in the market value adopted in the two instruments registered on subsequent days and failed to initiate action under section 47(A) of Indian Stamp Act, 1899, to determine the market value of the property. The failure on the part of Registering Officer to assess the true market value resulted in short collection of ₹26.96 Lakh as worked out in the **Appendix 3.7**.

In reply, GoTN stated (January 2025) that the District Registrars, had been requested to initiate action under Section 47(A)(3) of the Indian Stamp Act, 1899 so as to determine correct market value of the properties conveyed.

Recommendation 3.6:

The Government should ensure that the Registering Officers identify wide fluctuation in market valuations in a short period of time and probe if there is any suppression of market value in instruments to evade stamp duty.

3.4.8 Short payment of Stamp Duty and Registration Fee due to suppression of value of building

As per Article 23 of Schedule 1 to the Indian Stamp Act, 1899, conveyance of immovable property attracts stamp duty at the rate of five *per cent* besides Surcharge at two *per cent* and as per Article 1(a) of Table of Fees prepared under Section 78 of Indian Registration Act, 1908 Registration Fee at the rate of four *per cent* are leviable on the market value of the property. As per the provisions of Section 27 of the Indian Stamp Act, the consideration (if any) and the market value and all other facts and circumstances affecting the chargeability of any instrument with duty, or the amount of the duty with which it is chargeable, shall be fully and truly set forth therein.

During the verification of records (February and March 2024) for the period 2022-23 at Sub-Registry, Neelankarai, Audit noticed 27,125 sq. feet of barren land was purchased for ₹10.90 crore through Document No. 10842/2022 dated 16 September 2022. The purchaser then sold the same land along with a building for ₹12.50 crore (Value of land ₹10.90 crore and value of building ₹1.60 crore) through Document No. 1231/2023 dated 2 February 2023 within five months of purchase.

The document was referred to AEE (Public Works Department) to ascertain the correctness of value of the building and AEE valued the building at ₹1.57 crore (February 2023). The executant had declared the age of the building as three years in Annexure-1A[9]. The AEE, who is technically qualified valuer, also confirmed the age of the building as three years. The property was conveyed within five months of purchase and the fact of existence of the building was suppressed by the executant in the recitals, at the time of purchase vide Document No.10842/2022. Failure of the Registering Officer to correlate information between purchase and sale documents of same property resulted in short collection of Stamp Duty and Registration Fee of ₹17.55 Lakh as shown in **Appendix 3.8**.

In reply, GoTN stated (September 2025) that the District Registrar, had been requested to instruct the Sub-Registrar to initiate legal action and make entries in Index- II of the document so as to reflect the payment due in the encumbrance certificate.

Recommendation 3.7:

The Government should ensure that the Registering Officers identify changes in property conveyed within a short period of time and probe to ascertain if there is any suppression of information in the instruments to evade stamp duty.

9 Annexure 1A is self declaration given by the executant furnishing the market value of the property and building thereon to arrive at the document value.

CHAPTER IV

OTHER COMPLIANCE ISSUES

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OTHER COMPLIANCE ISSUES

REVENUE AND DISASTER MANAGEMENT DEPARTMENT

4.1 Short collection of revenue due to incorrect fixation of land cost for alienation of Government land

Failure on the part of the Commissioner of Land Administration, to revise the cost of land as per the extant Government orders for alienation in favour of State Industries Promotion Corporation of Tamil Nadu (SIPCOT), resulted in short collection of revenue of ₹5.20 crore.

The State Government lands are alienated[1] to State Government Undertakings/Boards[2], as per the provisions of Revenue Standing Order (RSO) 24, on their request for public purpose as well as for implementation of their projects and schemes. The land value for such lands, that are alienated to State Government Undertakings/Boards, are determined based on their 'Single Time market value'[3].

In December 2013, the Government of Tamil Nadu (GoTN) accorded Administrative Sanction (AS) for acquisition/alienation of land for setting up a SIPCOT[4] Industrial Parks (SIPCOT) at Agavalam village in Ranipet district[5].

In May 2017, GoTN issued orders[6] to fix the land cost based on the rate prevailing at the time of grant of 'Enter Upon Permission'[7] (EUP), including the notional increase of 12 *per cent* per annum. In May 2020, GoTN issued orders[8] delegating powers to all District Collectors to accord EUP in respect of Land Alienation/Land Transfer on Government *poramboke*[9] lands without monetary limit.

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1 The act of placing Government lands at the disposal of a person, an institution or a Local Body under RSO 24.

2 Like SIPCOT, SIDCO, TIDCO, TANGEDCO, TNPHC, TNHB, TNUHDB (TNSCB), TWAD, CMWSSB, TNCSC, CMRL, CMDA, ELCOT, Local Bodies etc.

3 In Tamil Nadu, considering the public welfare, the Government lands are alienated at 'Free of Cost' only for implementation of Drinking Water Schemes, Underground Drainage Schemes, Solid Waste Management Schemes and for construction of tenements to the houseless poor people.

4 State Industries Promotion Corporation of Tamil Nadu. The mission of SIPCOT, established in 1971, is to promote Medium and Large Scale Industries in Tamil Nadu by developing Industrial Parks particularly in the industrially backward areas of the State.

5 The proposal for alienation of Government lands was to be sent by the respective District Collector to GoTN through the Commissioner of Land Administration, Chennai (CLA). The entire cost of the acquired/alienated land and the establishment charges towards Land Acquisition Staff was to be met by SIPCOT.

6 G.O. (Ms) No. 172, Revenue Department, Land Disposal Wing, dated 09/05/2017.

7 A legal authorization granted by a government authority to an individual or entity to occupy, use, or take possession of land for a specific purpose, such as construction, development, or other activities.

8 G.O. (Ms) No. 241, Revenue and Disaster Management Department (R & DM Department) dated 16/05/2020.

9 Lands owned by the Government that is not assessed for revenue and is not assigned a specific use. These lands are often reserved for public purposes, such as roads, parks, and water bodies.

Subsequently, in March 2022, GoTN issued orders[10] for determining the Guideline Value (GLV) of any Government land by adopting the following methods:

- Identifying all parcels of lands surrounding (immediately adjacent) to the Government land.
- Taking GLV of all private lands which surround the Government land.
- Fixing the highest value among these selected GLVs as the GLV for the Government land.

Scrutiny of documents, pertaining to alienation of land to SIPCOT at Agavalam village, during audit of the offices of the Commissioner of Land Administration (CLA) in November / December 2023 and the Secretary to Government, Revenue and Disaster Management Department in February 2024, revealed the following:

Based on the proposal (December 2022) of the District Collector and recommendation (August 2023) of the CLA for alienation of Government land in favour of SIPCOT on collection of land cost[11], GoTN issued (September 2023) orders for alienation **(Appendix 4.1)**. An additional interest of 12 *per cent* per annum must also be paid by SIPCOT till the collection of land cost from it.

In this regard, Audit observed the following:

- The CLA, while recommending to GoTN to issue alienation orders for SIPCOT during August 2023, failed to revise the land cost as per GoTN's orders (March 2022), wherein it was directed that the highest GLV of the private lands, immediately adjacent to the land to be alienated, must be adopted for fixing the cost of Government land.
- Audit analysis of GLVs of lands surrounding the alienated land revealed that the private land with the highest GLV was not taken into consideration for arriving at the GLV for the alienated land during the year of according EUP works **(Appendix 4.2)**.
- This had resulted in under estimation of the cost of the alienated lands in favour of SIPCOT and consequent short collection of revenue to the tune of ₹5.20 crore. **(Appendix 4.3)**.

GoTN replied (June 2025) that the sales statistics were gathered as per RFCTLARR Act[12] and the land cost of subject land was worked out as ₹58,06,203 whereas the land value collected in this case is ₹2.59 crore. As such, it has not caused any revenue loss to the Government

However, the Government's reply is not tenable due to the following reasons:

- The GoTN's orders of March 2022 was issued so as to ensure uniformity in practice, remove subjectivity and discretion in selecting a land for alienation. However, Audit observes that the methodology, as envisaged in the above orders, was not adopted for arriving at the cost

10 G.O. (Ms) No. 117, R & DM Department dated 18/03/2022.
11 With usual terms and conditions as laid down under RSO 24.
12 Right to Fair Compensation and Transparency in Land Acquisition, Rehabilitation and Resettlement Act, 2013.

of land for alienation. As per GoTN's orders of March 2022, in Agavalam village, the cost of Government land worked out to ₹7.79 crore and not ₹58 lakh. Further, the reasons for adopting ₹2.59 crore instead of ₹58 lakh by the Government has not been furnished. It is pertinent to state that the provisions of the RFCTLARR Act, cited in the reply, relates to land acquisition, compensation, rehabilitation and resettlement, which shall apply, when the appropriate Government acquires land for its own use, hold and control, including for Public Sector Undertakings and for public purposes. However, the audit observation is on the issue of 'alienation of Government land' to Government Undertakings/Boards.

Thus, failure of the Commissioner of Land Administration, Chennai to revise the land cost based on the extant GoTN orders of March 2022, while recommending to GoTN for issue of orders for alienation of land in favour of SIPCOT, resulted in under estimation of the cost of land alienated and consequent short collection of revenue of ₹5.20 crore.

Recommendation 4.1:

The Government should fix the cost of the Government land for alienation strictly as per the extant orders so as to ensure uniformity in practice and to safeguard the interest of the Government.

BACKWARD CLASSES, MOST BACKWARD CLASSES AND MINORITIES WELFARE DEPARTMENT AND REVENUE AND DISASTER MANAGEMENT DEPARTMENT

4.2 Loss to Government due to incorrect fixation of land value

Non-fixing of the correct land value for land acquisition towards purchase of land under the scheme 'Free distribution of house-sites' resulted in loss of ₹4.35 crore.

The Backward Classes, Most Backward Classes and Minorities Welfare Department implements a scheme called 'Distribution of Free House sites' wherein poor[13] houseless people of Backward Classes, Most Backward Classes and Denotified Communities are provided house sites to construct their own house. Land for house sites are identified either from the available Government lands or purchased and distributed to the beneficiaries. Government issued orders (August 2020) to streamline the fixation procedure for the purchase of lands so identified. Further, the Commissioner of Land Administration (CLA) issued (October 2020) a circular[14] to determine the market value of land. As per this circular, sale price of similar type of lands with similar Guideline Values (GLV)[15] should be considered while fixing the land value. Further, it was instructed that, to arrive at similar type of lands under acquisition, the sales that took place, similar to the GLVs can be adopted.

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13 The annual income ceiling of the beneficiaries for availing this benefit is ₹1 lakh.

14 Circular issued by the Commissioner of Land Administration on 'Land acquisition' dated 16-10-2020.

15 Guideline value refers to the minimum value that the state government sets for properties within a specific area.

Scrutiny of the documents pertaining to land acquisition at the Office of the District Backward Class and Minorities Welfare, Virudhunagar (September 2024 and February 2025) revealed that GLV adopted for land acquisition in three[16] villages of Virudhunagar District was incorrectly fixed. Special Tahsildar, Land Acquisition-Backward Classes Welfare (ST) identified lands[17] in the three villages for acquisition. For fixing the purchase price, which has to be paid to owners of the land, District Backward Classes & Minorities Welfare Officer addressed Sub-Registrar (SR) to furnish the GLV of the identified land, sale particulars of land in the villages for previous year and encumbrance certificate and the same was also furnished. However instead of adopting the GLV of similar type of land *viz*; Agricultural land, the ST adopted GLV/Sale price of a residential plot and the same was also accepted by committee[18] which was not in order. The details are given in the **Table 4.1**.

Table 4.1: Comparison between identified land and similar type of land

(₹ in crore)

Name of the village	Survey number of land identified by ST	Extent of land in acre	Rate fixed by the ST per acre and approved by the Committee	Survey number of nearby similar lands	Market rate of the land	Excess amount paid ((3*4) – (3*6))
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Moolipatti	242/1A & 242/1D2	3.5	0.4	242/IF	0.054	1.21
Vadamalaikurichi	85/1	5.56	0.31	82/5	0.046	1.47
Keezhanmarainadu	919/1A3 & 919/23	7.8	0.25	898/2B	0.036	1.67
					Total	**4.35**

(Source: Details furnished by the Department and Audit analysis)

In this connection following remarks are offered:

- As per the circular issued (October 2020) by the CLA, GLV of similar type of lands in the nearby vicinity should be considered while fixing the land value along with sale value if any. Special Tahsildar adopted the value of a residential plot whose market price was much higher instead of adopting GLV of similar agricultural land which was in violation of the GO/Circulars issued.

- Incidentally, Audit noticed in Moolipatti that the seller purchased four acre of land in January 2022 at a market price of ₹5.37 lakh (₹1.34 lakh per acre) and sold a part of it to the Government at a market price of ₹40 lakh (₹14.78 lakh per acre) within two months i.e. March 2022. Further another land in the same survey number (242/1A1) was transacted at the rate of ₹1.34 lakh per acre during the month of December 2022. This clearly builds suspicion about the deal and purchase of land at inflated price needs further investigation for financial mismanagement.

- In respect of Vadamalaikurichi and Keezhanmarainadu, the Sub-Registrar had furnished the GLV of a residential plot in the same survey number and also sale details of lands in the nearby vicinity. The SR had furnished the GLV as ₹31 lakh per acre in Vadamalikurichi which pertains to a residential plot and ₹4.6 lakh pertaining to a similar type of land *viz*., agricultural land. Similarly the rate furnished for a residential plot was ₹25 lakh in Keezhananmarainadu and ₹3.60 lakh to an

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16 Moolipatti, Vadamalaikurichi and Keezhanmarainadu.

17 Identified lands - Moolipatti (242/1A and 242/1D2- 3.5 acre), Vadamalaikurichi (85/1- 5.56 acre) and Keezhanmarainadu (919/1A3 and 919/23- 7.80 acre).

18 District Level Private Negotiation Committee chaired by the District Collector.

agricultural land. However, the Special Tahsildar and the Committee without verifying the details of GLVs existed in the nearby vicinity of the similar type of land adopted the rates of the residential plot, which was not in order.

- As per the CLA circular, if the market value of the land under acquisition is exceeding 150 *per cent* of the Guideline value, it will be scrutinised and approved by the CLA irrespective of the monetary limit. Though the market price determined by ST was more than 150 *per cent* of GLV, District level Private Negotiation Committee did not forward the case to CLA for scrutiny for fixing the appropriate land value in either of the three cases.

GoTN replied (June 2025) that the question of fixation of land value with reference to the sales statistics within the vicinity of 1.6 kms and compensation has not been properly arrived at by the Special Tahsildar (LA) as per the RFCTLARR Act, 2013. The reply further added that the above matter is to be referred to the Commissioner of Land Administration for obtaining his remarks and for taking action.

Thus, due to incorrect fixation / adoption of land value by the Special Tahsildar without following due verification and acceptance of this inflated rate by the District Level Private Negotiation Committee, without obtaining necessary approval from the competent authority, had resulted in loss to the Government to the tune of ₹4.35 crore.

Recommendation 4.2:

The Government should direct the Departmental Officers to follow the extant orders strictly in cases of land acquisition.

(FREDERICK SYIEMLIEH)
Principal Accountant General (Audit-I),
Tamil Nadu

Chennai
The 12 March 2026

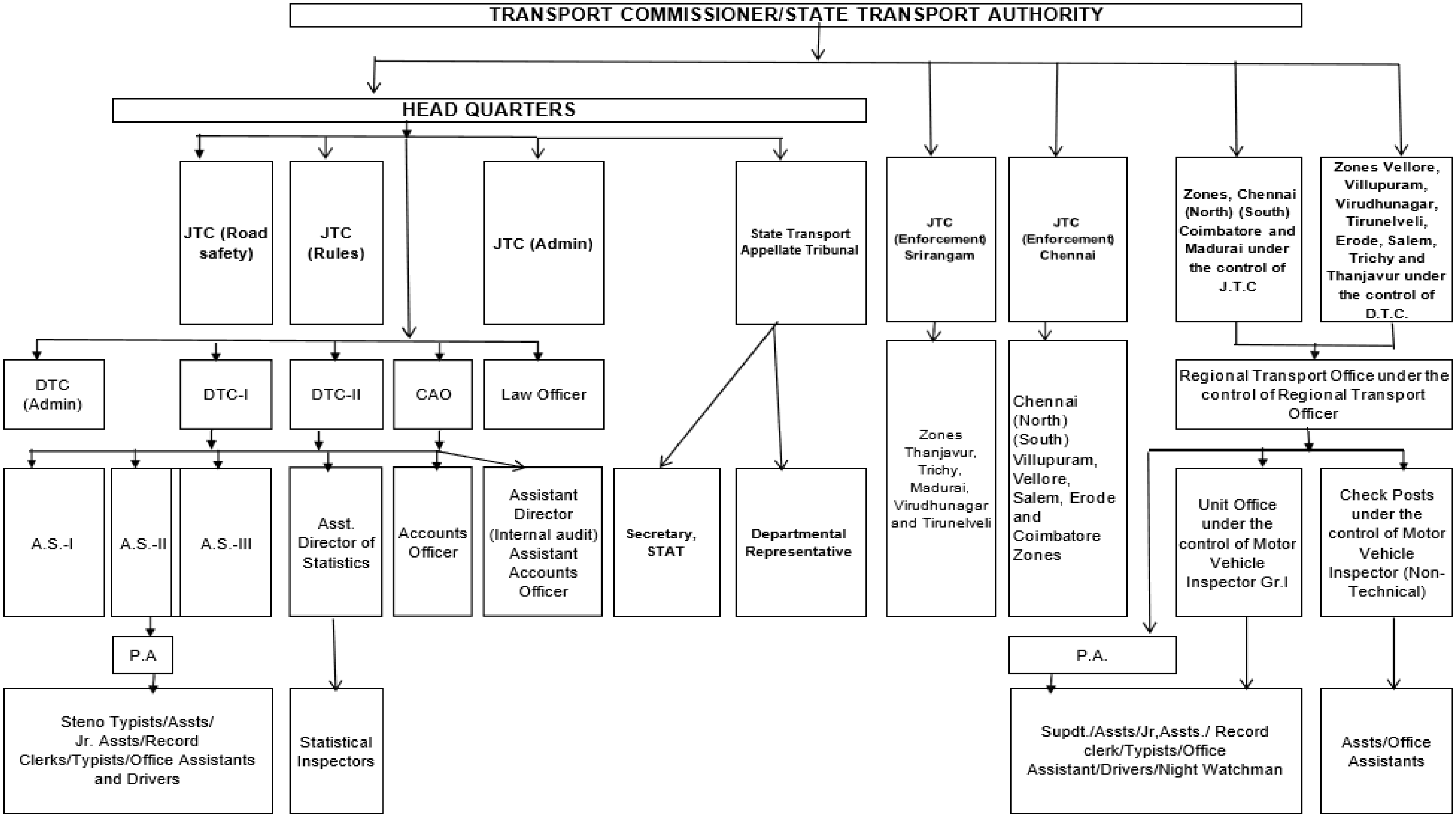
Countersigned

(K. SANJAY MURTHY)
Comptroller and Auditor General of India

New Delhi
The 27 March 2026

APPENDICES

ORGANISATION SET UP



JTC - Joint Transport Commissioner, DTC- Deputy Transport Commissioner, CAO - Chief Accounts Officer, AS - Assistant Secretary, MVI - Motor Vehicle Inspector, PA - Personal Assistant

Appendix 2.2 (Ref: Paragraph 2.4.9.3)

Registration carried out during pandemic COVID 19 lockdown period

Sl. No.	Name of RTOs/Uos	Registration Number of Vehicle	Purchase Date	Registration Date	Remarks
1	Bhavani UO	TN86E6743	23-03-2020	26-03-2020	M-cycle/Scooter
2	Coimbatore (North)	TN43X6908	19-03-2020	27-03-2020	Educational Institution Bus
3		TN66AD9273	24-03-2020	27-03-2020	Goods Carrier
4		TN66AD9346	24-03-2020	27-03-2020	Goods Carrier
5		TN66AD9263	24-03-2020	27-03-2020	Goods Carrier
6		TN66AD9202	24-03-2020	27-03-2020	Goods Carrier
7		TN66AD9380	24-03-2020	27-03-2020	Goods Carrier
8	Gobichettipalayam	TN86E6754	24-03-2020	26-03-2020	M-cycle/Scooter
9		TN86E6795	23-03-2020	26-03-2020	M-cycle/Scooter
10	Krishnagiri	TN24AT8773	23-03-2020	26-03-2020	M-Cycle/Scooter
11		TN24AT8791	24-03-2020	26-03-2020	M-Cycle/Scooter
12		TN24AT8705	23-03-2020	26-03-2020	Moped
13		TN24AT8775	24-03-2020	26-03-2020	M-Cycle/Scooter
14		TN24AT8727	23-03-2020	26-03-2020	Three Wheeler (Goods)
15		TN24AT8798	26-03-2020	26-03-2020	M-Cycle/Scooter
16		TN24AT8785	01-01-2020	27-03-2020	M-Cycle/Scooter
17		TN24AT8741	24-03-2020	27-03-2020	M-Cycle/Scooter
18		TN24AT8732	24-03-2020	27-03-2020	M-Cycle/Scooter
19		TN24AT8761	24-03-2020	27-03-2020	M-Cycle/Scooter
20		TN24AT8784	20-03-2020	27-03-2020	M-Cycle/Scooter
21		TN24AT8723	24-03-2020	27-03-2020	Moped
22		TN24AT8726	24-03-2020	27-03-2020	M-Cycle/Scooter
23		TN24AT8746	24-03-2020	27-03-2020	Moped
24		TN24AT8760	07-10-2019	27-03-2020	M-Cycle/Scooter
25		TN24AT8739	19-03-2020	27-03-2020	M-Cycle/Scooter
26		TN24AZ2872	30-03-2020	31-03-2020	M-Cycle/Scooter
27		TN24AP8709	26-03-2020	26-03-2020	M-Cycle/Scooter
28	Omalure UO	TN30CZ8974	20-03-2020	26-03-2020	M-Cycle/Scooter
29		TN30CZ8976	23-03-2020	26-03-2020	M-Cycle/Scooter
30		TN30CZ8940	23-03-2020	26-03-2020	M-Cycle/Scooter
31		TN30CZ8970	23-03-2020	26-03-2020	M-Cycle/Scooter
32		TN30CZ8914	23-03-2020	26-03-2020	M-Cycle/Scooter
33		TN30CZ8987	23-03-2020	26-03-2020	M-Cycle/Scooter
34		TN30CZ8988	23-03-2020	26-03-2020	M-Cycle/Scooter
35		TN30CZ8931	24-03-2020	26-03-2020	M-Cycle/Scooter
36		TN30CZ8985	23-03-2020	26-03-2020	M-Cycle/Scooter
37		TN30CZ8960	21-03-2020	26-03-2020	M-Cycle/Scooter
38		TN30CZ8955	24-03-2020	26-03-2020	M-Cycle/Scooter
39		TN30CZ8979	23-03-2020	26-03-2020	M-Cycle/Scooter

Sl. No.	Name of RTOs/Uos	Registration Number of Vehicle	Purchase Date	Registration Date	Remarks
40	Omalure UO	TN30CZ8907	29-02-2020	26-03-2020	M-Cycle/Scooter
41		TN30CZ8912	23-03-2020	26-03-2020	M-Cycle/Scooter
42		TN30CZ9056	28-12-2018	26-03-2020	M-Cycle/Scooter
43		TN30CZ8980	23-03-2020	26-03-2020	M-Cycle/Scooter
44		TN30CZ8984	20-03-2020	26-03-2020	M-Cycle/Scooter
45		TN30CZ8939	23-03-2020	26-03-2020	M-Cycle/Scooter
46		TN30CZ8932	23-03-2020	26-03-2020	M-Cycle/Scooter
47		TN30CZ8908	20-03-2020	26-03-2020	M-Cycle/Scooter
48		TN30CZ8952	23-03-2020	26-03-2020	M-Cycle/Scooter
49		TN30CZ8911	23-03-2020	26-03-2020	M-Cycle/Scooter
50		TN30CZ8977	23-03-2020	26-03-2020	M-Cycle/Scooter
51		TN30CZ8946	18-03-2020	26-03-2020	M-Cycle/Scooter
52		TN30CZ8942	20-03-2020	26-03-2020	M-Cycle/Scooter
53		TN30CZ8948	12-03-2020	26-03-2020	M-Cycle/Scooter
54		TN30CZ8992	23-03-2020	26-03-2020	M-Cycle/Scooter
55		TN30CZ8995	21-03-2020	26-03-2020	M-Cycle/Scooter
56		TN30CZ8951	23-03-2020	26-03-2020	M-Cycle/Scooter
57		TN30CZ8941	23-03-2020	26-03-2020	M-Cycle/Scooter
58		TN30CZ8997	21-03-2020	26-03-2020	M-Cycle/Scooter
59		TN30CZ8901	21-03-2020	26-03-2020	M-Cycle/Scooter
60		TN30CZ9081	22-11-2018	26-03-2020	M-Cycle/Scooter
61		TN30CZ8933	21-03-2020	26-03-2020	M-Cycle/Scooter
62		TN30CZ8975	20-03-2020	26-03-2020	M-Cycle/Scooter
63		TN30CZ8961	11-02-2020	26-03-2020	M-Cycle/Scooter
64		TN30CZ8904	09-03-2020	26-03-2020	M-Cycle/Scooter
65		TN30CZ9048	29-02-2020	26-03-2020	M-Cycle/Scooter
66		TN30CZ9070	18-11-2019	26-03-2020	M-Cycle/Scooter
67		TN30CZ8953	12-03-2020	26-03-2020	M-Cycle/Scooter
68		TN30CZ9086	18-01-2020	26-03-2020	M-Cycle/Scooter
69		TN30CZ9013	05-10-2019	26-03-2020	M-Cycle/Scooter
70		TN30CZ9016	17-09-2019	26-03-2020	Moped
71	Poonamallee	TN24AT8790	26-03-2020	26-03-2020	M-Cycle/Scooter
72	Ramanathapuram	TN65AL4545	26-02-2020	26-03-2020	Motor Car
73		TN65AL4599	12-09-2019	26-03-2020	Goods Carrier
74	Thanjavur	TN66AD9337	24-03-2020	27-03-2020	Goods Carrier
75		TN66AD9291	24-03-2020	27-03-2020	Goods Carrier
76	Trichirappalli (East)	TN81E6163	22-01-2020	29-09-2020	M-cycle/Scooter
77		TN81E8130	18-03-2020	04-11-2020	M-cycle/Scooter
78		TN81F2702	26-03-2020	19-08-2021	M-cycle/Scooter
79		TN81F2758	24-03-2020	19-08-2021	M-cycle/Scooter

Appendix 2.3 (Ref: Paragraph 2.4.9.4)

Registration of Bharat Stage IV vehicles after notification date

Sl. No.	Office Name	Year of Manufacture	Regn. No.	Purchase Date	Regn. Date	Vehicle class
1	Bhavani UO	2020	TN86E6743	23-03-2020	26-03-2020	M-Cycle/Scooter
2		2018	TN36BZ9141	06-02-2019	03-09-2020	M-Cycle/Scooter
3		2018	TN36BZ9169	20-02-2020	03-09-2020	Motor Car
4		2019	TN36BZ9265	27-03-2020	04-09-2020	Adapted Vehicle
5		2019	TN36BZ9252	27-03-2020	04-09-2020	Adapted Vehicle
6		2019	TN36BZ9214	27-03-2020	04-09-2020	Adapted Vehicle
7		2019	TN36BZ9205	27-03-2020	04-09-2020	Adapted Vehicle
8		2019	TN36BZ9267	27-03-2020	04-09-2020	Adapted Vehicle
9		2020	TN36BZ7475	27-02-2020	04-09-2020	M-Cycle/Scooter
10		2019	TN36BZ9248	27-03-2020	04-09-2020	Adapted Vehicle
11		2020	TN36BZ9133	24-03-2020	04-09-2020	M-Cycle/Scooter
12		2019	TN33BU1452	06-12-2019	04-09-2020	Goods Carrier
13		2020	TN36BZ9151	23-03-2020	04-09-2020	M-Cycle/Scooter
14		2020	TN36BZ9142	23-03-2020	04-09-2020	M-Cycle/Scooter
15		2019	TN36BZ9155	27-03-2020	04-09-2020	Adapted Vehicle
16		2020	TN36BZ9126	23-03-2020	04-09-2020	M-Cycle/Scooter
17		2019	TN36BZ9163	21-03-2020	04-09-2020	M-Cycle/Scooter
18		2020	TN36BZ9156	23-03-2020	04-09-2020	M-Cycle/Scooter
19		2018	TN36BZ9693	23-03-2020	04-09-2020	M-Cycle/Scooter
20		2019	TN36BZ9186	27-03-2020	04-09-2020	Adapted Vehicle
21		2019	TN36BZ9153	23-03-2020	04-09-2020	M-Cycle/Scooter
22		2020	TN36BZ9112	23-03-2020	04-09-2020	M-Cycle/Scooter
23		2020	TN36BZ9164	23-03-2020	04-09-2020	M-Cycle/Scooter
24		2019	TN36BZ9280	27-03-2020	04-09-2020	Adapted Vehicle
25		2019	TN28BF1663	16-11-2019	05-09-2020	M-Cycle/Scooter
26		2020	TN36BZ6939	11-03-2020	07-09-2020	M-Cycle/Scooter
27		2019	TN36BZ9286	14-03-2020	07-09-2020	M-Cycle/Scooter
28		2019	TN86E8808	24-03-2020	07-09-2020	M-Cycle/Scooter
29		2020	TN36BZ8899	14-02-2020	07-09-2020	M-Cycle/Scooter
30		2019	TN36BZ9235	24-03-2020	09-09-2020	M-Cycle/Scooter
31		2019	TN28BU0615	29-03-2020	09-09-2020	M-Cycle/Scooter
32		2019	TN36BZ9353	31-08-2019	10-09-2020	M-Cycle/Scooter
33		2020	TN36BZ9373	05-03-2020	10-09-2020	M-Cycle/Scooter
34		2020	TN39CP6350	16-03-2020	10-09-2020	M-Cycle/Scooter
35		2018	TN36BZ9352	08-04-2019	10-09-2020	M-Cycle/Scooter
36		2020	TN39DZ3769	29-03-2020	10-09-2020	M-Cycle/Scooter
37		2019	TN36BZ9357	03-06-2019	11-09-2020	M-Cycle/Scooter
38		2019	TN36BZ9346	10-04-2019	11-09-2020	M-Cycle/Scooter
39		2019	TN36BZ9381	14-01-2020	11-09-2020	M-Cycle/Scooter
40		2019	TN36BZ9482	01-07-2019	14-09-2020	M-Cycle/Scooter
41		2020	TN36BZ7695	03-03-2020	16-09-2020	Motorised Cycle (CC > 25cc)
42		2019	TN36BZ9533	08-04-2019	17-09-2020	M-Cycle/Scooter
43		2019	TN36BZ9742	13-03-2020	24-09-2020	M-Cycle/Scooter
44		2019	TN36BZ9790	20-03-2020	24-09-2020	M-Cycle/Scooter
45		2019	TN36BZ9754	29-07-2019	24-09-2020	M-Cycle/Scooter
46		2017	TN36BZ9768	27-08-2018	25-09-2020	M-Cycle/Scooter
47		2018	TN91J6318	31-10-2018	25-09-2020	M-Cycle/Scooter
48		2019	TN20DZ8354	21-12-2019	26-09-2020	Motor Car
49		2018	TN36BZ9805	15-07-2019	29-09-2020	M-Cycle/Scooter
50		2019	TN36BZ9814	14-03-2020	29-09-2020	M-Cycle/Scooter
51		2020	TN36BX0050	19-03-2020	06-10-2020	Goods Carrier
52		2019	TN36BX0157	12-08-2019	09-10-2020	M-Cycle/Scooter
53		2020	TN36BX9999	04-02-2020	12-10-2020	Motor Car
54		2019	TN36BX0227	18-05-2019	15-10-2020	M-Cycle/Scooter

Sl. No.	Office Name	Year of Manufacture	Regn. No.	Purchase Date	Regn. Date	Vehicle class
55	Bhavani UO	2018	TN36BX0241	13-03-2020	15-10-2020	M-Cycle/Scooter
56		2019	TN36BZ4497	20-11-2019	21-10-2020	Motor Car
57		2018	TN91J4444	31-07-2018	22-10-2020	Motor Car
58		2019	TN36BX0955	04-09-2019	17-11-2020	Motor Car
59		2019	TN36BX1693	18-12-2019	03-12-2020	M-Cycle/Scooter
60		2018	TN36BX2063	09-01-2019	17-12-2020	M-Cycle/Scooter
61		2019	TN36BZ2122	10-06-2019	18-12-2020	M-Cycle/Scooter
62		2019	TN36BX2382	20-05-2019	29-12-2020	M-Cycle/Scooter
63		2019	TN36BX0577	19-10-2019	31-12-2020	M-Cycle/Scooter
64		2019	TN36BX3052	23-08-2019	29-01-2021	M-Cycle/Scooter
65		2019	TN67BL3809	01-08-2019	09-02-2021	Motor Car
66		2019	TN36BX3893	03-08-2019	16-02-2021	M-Cycle/Scooter
67		2019	TN36BX4933	29-07-2019	12-03-2021	M-Cycle/Scooter
68		2019	TN36BX5472	28-12-2019	24-03-2021	M-Cycle/Scooter
69		2019	TN36BX5562	26-06-2019	30-03-2021	M-Cycle/Scooter
70		2019	TN36BX6324	23-03-2020	29-04-2021	M-Cycle/Scooter
71		2019	TN36BX6368	17-09-2019	29-04-2021	M-Cycle/Scooter
72		2018	TN36BX6347	21-03-2020	29-04-2021	M-Cycle/Scooter
73		2019	TN36BX6361	23-03-2020	29-04-2021	M-Cycle/Scooter
74		2018	TN36BX6395	20-05-2019	30-04-2021	M-Cycle/Scooter
75		2019	TN36BX6313	24-03-2020	30-04-2021	M-Cycle/Scooter
76		2018	TN36BX6485	12-04-2019	05-05-2021	M-Cycle/Scooter
77		2019	TN36BX6403	26-04-2019	05-05-2021	M-Cycle/Scooter
78		2018	TN36BX6501	24-03-2020	06-05-2021	M-Cycle/Scooter
79		2018	TN36BX6539	29-09-2018	06-05-2021	M-Cycle/Scooter
80		2019	TN36BX6813	15-01-2020	08-07-2021	M-Cycle/Scooter
81		2019	TN36BX7139	29-07-2019	20-07-2021	M-Cycle/Scooter
82		2018	TN36BX7342	21-12-2018	23-07-2021	M-Cycle/Scooter
83		2019	TN33BV3024	20-05-2019	29-07-2021	Moped
84		2018	TN36BW1321	22-12-2018	17-08-2021	M-Cycle/Scooter
85		2019	TN36BX7873	21-09-2019	19-08-2021	M-Cycle/Scooter
86		2019	TN36BX7854	21-10-2019	19-08-2021	M-Cycle/Scooter
87		2018	TN36BX7903	08-04-2019	24-08-2021	M-Cycle/Scooter
88		2018	TN36BX8913	18-02-2019	24-09-2021	M-Cycle/Scooter
89		2019	TN36BV0274	01-08-2019	19-11-2021	M-Cycle/Scooter
90		2020	TN36BV0687	02-03-2020	03-12-2021	M-Cycle/Scooter
91	Chennai (South-West) RTO	2020	TN10BL1732	31-03-2020	02-09-2020	M-Cycle/Scooter
92		2019	TN10BL1758	14-03-2020	02-09-2020	M-Cycle/Scooter
93		2020	TN10BL1705	24-03-2020	02-09-2020	M-Cycle/Scooter
94		2020	TN10BL1743	29-03-2020	02-09-2020	M-Cycle/Scooter
95		2020	TN10BL1701	19-03-2020	02-09-2020	M-Cycle/Scooter
96		2020	TN10BL1787	29-03-2020	02-09-2020	M-Cycle/Scooter
97		2020	TN10BL1789	31-03-2020	02-09-2020	M-Cycle/Scooter
98		2020	TN10BL1719	23-03-2020	02-09-2020	M-Cycle/Scooter
99		2020	TN10BL1765	21-03-2020	02-09-2020	M-Cycle/Scooter
100		2020	TN10BL1760	23-03-2020	02-09-2020	M-Cycle/Scooter
101		2019	TN10BL1623	30-03-2020	02-09-2020	Motor Car
102		2020	TN10BL1725	30-03-2020	02-09-2020	M-Cycle/Scooter
103		2020	TN10BL1783	30-03-2020	02-09-2020	M-Cycle/Scooter
104		2019	TN82V7209	09-03-2020	03-09-2020	M-Cycle/Scooter
105		2019	TN10BL1851	23-03-2020	03-09-2020	Goods Carrier
106		2020	TN10BL1821	20-03-2020	03-09-2020	M-Cycle/Scooter
107		2020	TN10BL2324	23-03-2020	03-09-2020	M-Cycle/Scooter
108		2019	TN10BL1893	21-03-2020	03-09-2020	M-Cycle/Scooter
109		2020	TN10BL1878	17-03-2020	03-09-2020	M-Cycle/Scooter
110		2019	TN87B8119	26-03-2020	04-09-2020	Motor Car
111		2019	TN57BL1019	31-10-2019	04-09-2020	M-Cycle/Scooter
112		2018	TN87B8137	28-03-2020	04-09-2020	Motor Car

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113	Chennai (South-West) RTO	2020	TN06Z5767	29-03-2020	04-09-2020	Three Wheeler (Passenger)
114		2020	TN10BL1955	30-03-2020	04-09-2020	M-Cycle/Scooter
115		2019	TN10BL1941	02-03-2020	04-09-2020	Motorised Cycle (CC > 25cc)
116		2020	TN10BL1953	29-02-2020	04-09-2020	M-Cycle/Scooter
117		2020	TN70AE4380	25-03-2020	07-09-2020	M-Cycle/Scooter
118		2020	TN10BR9788	07-09-2020	07-09-2020	M-Cycle/Scooter
119		2019	TN10BL2098	18-03-2020	07-09-2020	M-Cycle/Scooter
120		2019	TN10BL2058	25-03-2020	07-09-2020	M-Cycle/Scooter
121		2020	TN10BL2097	20-03-2020	07-09-2020	Three Wheeler (Personal)
122		2020	TN10BL2095	25-03-2020	07-09-2020	Three Wheeler (Passenger)
123		2020	TN10BL2071	30-03-2020	07-09-2020	M-Cycle/Scooter
124		2020	TN10BL2004	01-02-2020	07-09-2020	Moped
125		2020	TN10BL2090	24-03-2020	07-09-2020	Three Wheeler (Passenger)
126		2019	TN10BL2049	02-12-2019	07-09-2020	M-Cycle/Scooter
127		2020	TN10BL2101	24-03-2020	08-09-2020	Three Wheeler (Passenger)
128		2019	TN10BL2158	31-03-2020	08-09-2020	M-Cycle/Scooter
129		2019	TN10BL2142	28-03-2020	08-09-2020	M-Cycle/Scooter
130		2019	TN10BL2079	26-02-2020	08-09-2020	M-Cycle/Scooter
131		2020	TN10BL2171	18-03-2020	08-09-2020	Motorised Cycle (CC > 25cc)
132		2018	TN10BL2153	30-03-2020	08-09-2020	M-Cycle/Scooter
133		2019	TN10BL2139	16-03-2020	08-09-2020	M-Cycle/Scooter
134		2019	TN10BL2165	18-03-2020	08-09-2020	M-Cycle/Scooter
135		2020	TN10BL2125	21-03-2020	08-09-2020	Motorised Cycle (CC > 25cc)
136		2019	TN10BL2197	05-08-2019	08-09-2020	M-Cycle/Scooter
137		2018	TN10BL2163	26-03-2020	08-09-2020	Motorised Cycle (CC > 25cc)
138		2019	TN10BL2218	20-03-2020	09-09-2020	M-Cycle/Scooter
139		2020	TN10BL2152	05-02-2020	09-09-2020	M-Cycle/Scooter
140		2019	TN10BL2148	27-02-2020	09-09-2020	M-Cycle/Scooter
141		2019	TN10BL2215	18-03-2020	09-09-2020	M-Cycle/Scooter
142		2019	TN10BL2225	18-03-2020	10-09-2020	M-Cycle/Scooter
143		2018	TN10BL2112	27-08-2019	10-09-2020	Motor Car
144		2019	TN07CV7080	23-03-2020	10-09-2020	M-Cycle/Scooter
145		2019	TN14W6160	16-03-2020	10-09-2020	Motor Car
146		2019	TN12AK4223	15-11-2019	11-09-2020	M-Cycle/Scooter
147		2020	TN05CA7787	29-03-2020	12-09-2020	Three Wheeler (Passenger)
148		2020	TN10BL2422	19-03-2020	14-09-2020	M-Cycle/Scooter
149		2019	TN10BL2449	30-03-2020	14-09-2020	Motor Car
150		2019	TN10BL2509	23-03-2020	15-09-2020	M-Cycle/Scooter
151		2019	TN10BL2503	30-03-2020	15-09-2020	M-Cycle/Scooter
152		2019	TN10BL2578	30-03-2020	15-09-2020	M-Cycle/Scooter
153		2020	TN10BL2547	29-03-2020	15-09-2020	Three Wheeler (Passenger)
154		2019	TN20DB1260	31-12-2019	15-09-2020	Moped
155		2019	TN12AK4681	30-03-2020	16-09-2020	Motor Car
156		2019	TN10BL2637	15-11-2019	16-09-2020	M-Cycle/Scooter
157		2020	TN10BL2698	31-03-2020	17-09-2020	Three Wheeler (Passenger)
158		2019	TN10BL2766	25-02-2020	17-09-2020	M-Cycle/Scooter
159		2019	TN10BL2610	23-03-2020	17-09-2020	M-Cycle/Scooter
160		2019	TN54T9633	29-07-2019	22-09-2020	Motor Car
161		2018	TN10BL2974	24-03-2020	22-09-2020	Three Wheeler (Passenger)
162		2020	TN10BL2895	03-03-2020	22-09-2020	M-Cycle/Scooter
163		2018	TN10BL2988	17-03-2020	23-09-2020	M-Cycle/Scooter
164		2019	TN05CA9382	30-03-2020	28-09-2020	M-Cycle/Scooter
165		2017	TN10BL3987	21-03-2020	07-10-2020	Three Wheeler (Goods)
166		2019	TN10BL5159	23-03-2020	28-10-2020	M-Cycle/Scooter
167		2017	TN10BM8672	09-01-2018	09-01-2021	Goods Carrier
168		2020	TN10BM9076	24-03-2020	02-07-2021	M-Cycle/Scooter
169		2020	TN10BM9031	24-03-2020	02-07-2021	M-Cycle/Scooter
170		2020	TN20DC2650	14-03-2020	05-07-2021	M-Cycle/Scooter
171		2019	TN10BM9092	23-03-2020	05-07-2021	M-Cycle/Scooter

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172	Chennai (South-West) RTO	2019	TN07CX6913	31-03-2020	19-07-2021	Motor Car
173		2017	TN10BP0325	31-03-2020	23-07-2021	M-Cycle/Scooter
174		2019	TN09CX8232	31-03-2020	28-09-2021	M-Cycle/Scooter
175	Coimbatore (North) RTO	2020	TN38CW0472	23-03-2020	29-08-2020	M-Cycle/Scooter
176		2020	TN38CW1032	30-03-2020	08-09-2020	M-Cycle/Scooter
177		2020	TN38CW1083	21-03-2020	08-09-2020	M-Cycle/Scooter
178		2020	TN38CW1156	23-03-2020	08-09-2020	M-Cycle/Scooter
179		2020	TN38CW1197	23-03-2020	08-09-2020	M-Cycle/Scooter
180		2020	TN38CW1042	20-03-2020	08-09-2020	M-Cycle/Scooter
181		2020	TN38CW1084	23-03-2020	08-09-2020	M-Cycle/Scooter
182		2020	TN38CW1066	21-03-2020	08-09-2020	M-Cycle/Scooter
183		2020	TN38CV3888	10-03-2020	08-09-2020	M-Cycle/Scooter
184		2020	TN38CW1176	31-03-2020	09-09-2020	M-Cycle/Scooter
185		2020	TN38CW1130	23-03-2020	09-09-2020	M-Cycle/Scooter
186		2020	TN38CW1150	31-03-2020	09-09-2020	M-Cycle/Scooter
187		2020	TN38CW1198	31-03-2020	09-09-2020	M-Cycle/Scooter
188		2020	TN38CW1179	31-03-2020	09-09-2020	M-Cycle/Scooter
189		2020	TN38CW1147	23-03-2020	09-09-2020	M-Cycle/Scooter
190		2020	TN38CW1267	23-03-2020	09-09-2020	M-Cycle/Scooter
191		2020	TN38CW1105	21-03-2020	09-09-2020	M-Cycle/Scooter
192		2020	TN38CW1280	23-03-2020	09-09-2020	M-Cycle/Scooter
193		2020	TN38CW1164	23-03-2020	09-09-2020	M-Cycle/Scooter
194		2020	TN38CW1477	29-03-2020	11-09-2020	M-Cycle/Scooter
195		2020	TN38CW1480	18-03-2020	11-09-2020	M-Cycle/Scooter
196		2020	TN38CW1516	19-03-2020	11-09-2020	Motor Car
197		2020	TN38CW1342	23-03-2020	11-09-2020	M-Cycle/Scooter
198		2020	TN38CV3033	22-02-2020	16-09-2020	Goods Carrier
199		2020	TN38CW2152	15-03-2020	22-09-2020	M-Cycle/Scooter
200		2020	TN38CW3461	29-01-2020	12-10-2020	M-Cycle/Scooter
201		2020	TN38CY1325	23-03-2020	06-05-2021	Motor Car
202		2020	TN38CV5115	24-03-2020	09-07-2021	M-Cycle/Scooter
203		2020	TN38CY4874	24-03-2020	06-08-2021	Moped
204		2020	TN37EZ7183	21-03-2020	25-08-2021	M-Cycle/Scooter
205	Gopichettipalayam RTO	2019	TN86E6754	24-03-2020	26-03-2020	M-Cycle/Scooter
206		2020	TN86E6795	23-03-2020	26-03-2020	M-Cycle/Scooter
207		2020	TN36AJ2792	12-03-2020	03-09-2020	M-Cycle/Scooter
208		2020	TN36AJ2730	23-03-2020	03-09-2020	M-Cycle/Scooter
209		2019	TN36BY5182	16-03-2020	07-09-2020	M-Cycle/Scooter
210		2019	TN36AJ2811	21-03-2020	08-09-2020	M-Cycle/Scooter
211		2019	TN36AJ2793	21-03-2020	08-09-2020	M-Cycle/Scooter
212		2018	TN36BH9999	14-03-2020	08-09-2020	Motor Car
213		2019	TN36AJ3117	21-03-2020	08-09-2020	M-Cycle/Scooter
214		2018	TN36AJ2836	22-02-2019	08-09-2020	Motor Car
215		2019	TN36AH9397	12-12-2019	08-09-2020	Motor Car
216		2018	TN36AJ2850	25-09-2019	09-09-2020	M-Cycle/Scooter
217		2020	TN36AJ2867	19-02-2020	09-09-2020	M-Cycle/Scooter
218		2018	TN36BB1010	14-03-2020	09-09-2020	Motor Car
219		2020	TN36AJ3538	23-03-2020	09-09-2020	M-Cycle/Scooter
220		2019	TN39DZ3558	29-03-2020	09-09-2020	M-Cycle/Scooter
221		2019	TN29CZ6607	30-03-2019	09-09-2020	Goods Carrier
222		2019	TN36AJ2813	28-02-2020	10-09-2020	M-Cycle/Scooter
223		2019	TN36AJ2854	28-01-2020	10-09-2020	M-Cycle/Scooter
224		2019	TN36AJ3676	18-03-2020	11-09-2020	M-Cycle/Scooter
225		2019	TN36AJ2823	13-02-2020	11-09-2020	Moped
226		2019	TN36AJ2810	24-03-2020	11-09-2020	M-Cycle/Scooter
227		2020	TN36AJ2876	21-03-2020	11-09-2020	Moped
228		2019	TN36AJ2920	02-03-2020	14-09-2020	M-Cycle/Scooter
229		2019	TN36AJ2905	23-03-2020	14-09-2020	M-Cycle/Scooter

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230	Gopichettipalayam RTO	2019	TN36AJ2990	13-01-2020	15-09-2020	Motor Car
231		2018	TN33BU1926	01-11-2018	15-09-2020	Goods Carrier
232		2020	TN36AJ3134	20-03-2020	15-09-2020	M-Cycle/Scooter
233		2019	TN36AJ2984	23-03-2020	15-09-2020	M-Cycle/Scooter
234		2018	TN36AJ2925	21-03-2020	15-09-2020	M-Cycle/Scooter
235		2020	TN36AJ4777	28-02-2020	16-09-2020	Motor Car
236		2020	TN36AK1818	19-02-2020	16-09-2020	Vehicle Fitted With Rig
237		2019	TN36BY5382	24-03-2020	16-09-2020	M-Cycle/Scooter
238		2019	TN36AJ3052	26-09-2019	16-09-2020	Motor Car
239		2019	TN36AJ3029	31-01-2020	17-09-2020	Goods Carrier
240		2018	TN36AJ3109	15-05-2019	17-09-2020	M-Cycle/Scooter
241		2020	TN36BD0009	03-03-2020	17-09-2020	Motor Car
242		2018	TN36AJ3145	09-02-2020	18-09-2020	M-Cycle/Scooter
243		2018	TN36AJ3170	01-03-2019	18-09-2020	M-Cycle/Scooter
244		2019	TN36AJ4030	15-06-2019	18-09-2020	M-Cycle/Scooter
245		2019	TN36AJ3174	28-02-2020	18-09-2020	M-Cycle/Scooter
246		2018	TN36BY5401	17-02-2020	18-09-2020	M-Cycle/Scooter
247		2019	TN36AJ3166	22-08-2019	18-09-2020	M-Cycle/Scooter
248		2019	TN36AJ3128	17-03-2020	18-09-2020	M-Cycle/Scooter
249		2018	TN36AJ3175	19-03-2019	18-09-2020	M-Cycle/Scooter
250		2019	TN36AJ3661	20-03-2020	18-09-2020	M-Cycle/Scooter
251		2019	TN36AJ3354	21-03-2020	22-09-2020	M-Cycle/Scooter
252		2019	TN36BY3474	18-01-2020	22-09-2020	M-Cycle/Scooter
253		2020	TN36BY5553	19-03-2020	22-09-2020	M-Cycle/Scooter
254		2020	TN36AJ4199	17-02-2020	23-09-2020	M-Cycle/Scooter
255		2019	TN36AJ3308	27-07-2019	24-09-2020	M-Cycle/Scooter
256		2019	TN36AJ3777	24-10-2019	26-09-2020	M-Cycle/Scooter
257		2019	TN36AJ3498	15-07-2019	30-09-2020	M-Cycle/Scooter
258		2019	TN36AJ1263	07-03-2020	30-09-2020	M-Cycle/Scooter
259		2020	TN36AJ3512	30-03-2020	01-10-2020	M-Cycle/Scooter
260		2018	TN36AJ3593	30-07-2018	01-10-2020	M-Cycle/Scooter
261		2018	TN36AJ3503	20-03-2020	01-10-2020	M-Cycle/Scooter
262		2018	TN36AJ3579	03-05-2019	03-10-2020	M-Cycle/Scooter
263		2019	TN36AJ4266	16-02-2020	08-10-2020	M-Cycle/Scooter
264		2019	TN36AJ1233	07-12-2019	08-10-2020	M-Cycle/Scooter
265		2019	TN36AJ3730	24-08-2019	14-10-2020	M-Cycle/Scooter
266		2019	TN36AK1555	11-12-2019	22-10-2020	M-Cycle/Scooter
267		2020	TN36AJ4702	20-03-2020	24-11-2020	M-Cycle/Scooter
268		2018	TN36AJ1418	21-03-2020	22-03-2021	M-Cycle/Scooter
269		2019	TN36AJ1080	20-03-2020	29-04-2021	M-Cycle/Scooter
270		2019	TN30CA0972	23-03-2020	29-04-2021	M-Cycle/Scooter
271		2019	TN30CA0912	23-03-2020	29-04-2021	M-Cycle/Scooter
272		2019	TN30CA0966	23-03-2020	29-04-2021	M-Cycle/Scooter
273		2019	TN36AJ9228	18-03-2020	30-04-2021	M-Cycle/Scooter
274		2019	TN36AJ9216	20-03-2020	30-04-2021	M-Cycle/Scooter
275		2019	TN36AJ9258	04-11-2019	30-04-2021	M-Cycle/Scooter
276		2019	TN36AJ1494	21-03-2020	30-04-2021	M-Cycle/Scooter
277		2019	TN36AJ9264	27-02-2020	30-04-2021	M-Cycle/Scooter
278		2018	TN36AJ9240	05-12-2018	30-04-2021	M-Cycle/Scooter
279		2019	TN36BH0005	21-11-2019	30-04-2021	Motor Car
280		2019	TN36AJ9259	19-08-2019	03-05-2021	M-Cycle/Scooter
281		2019	TN36AJ9227	16-07-2019	03-05-2021	M-Cycle/Scooter
282		2019	TN36AJ9315	24-03-2020	06-05-2021	M-Cycle/Scooter
283		2019	TN36AJ9301	23-03-2020	06-05-2021	M-Cycle/Scooter
284		2018	TN36AK0209	03-05-2019	04-08-2021	M-Cycle/Scooter
285		2019	TN36AK0261	12-03-2020	05-08-2021	M-Cycle/Scooter
286		2019	TN36AK0205	17-07-2019	05-08-2021	M-Cycle/Scooter
287		2018	TN36AK1332	31-01-2020	27-08-2021	M-Cycle/Scooter
288		2019	TN36AK0803	30-05-2019	03-09-2021	M-Cycle/Scooter

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289	Krishnnagiri RTO	2019	TN24AY1231	31-03-2020	06-05-2022	M-Cycle/Scooter
290		2019	TN24AY1258	31-03-2020	06-05-2022	M-Cycle/Scooter
291		2019	TN24AY1267	31-03-2020	06-05-2022	M-Cycle/Scooter
292		2019	TN24AY1293	31-03-2020	06-05-2022	M-Cycle/Scooter
293		2019	TN24AY1299	31-03-2020	06-05-2022	M-Cycle/Scooter
294		2019	TN24AZ5917	24-03-2020	09-01-2023	M-Cycle/Scooter
295	Omalure UO	2019	TN30CA1073	24-03-2020	29-04-2021	TWO WHEELER (NT)
296		2018	TN30CA1023	30-03-2020	29-04-2021	TWO WHEELER (NT)
297		2019	TN30CX0541	30-03-2020	07-05-2021	TWO WHEELER (NT)
298		2019	TN30CX0523	30-03-2020	07-05-2021	TWO WHEELER (NT)
299	Paramakudi UO	2018	TN65BX0363	21-03-2020	20-01-2022	M-Cycle/Scooter
300		2020	TN65BY4363	23-03-2020	02-08-2021	M-Cycle/Scooter
301		2020	TN65BY4389	25-03-2020	02-08-2021	M-Cycle/Scooter
302		2020	TN65BY4009	23-03-2020	26-07-2021	M-Cycle/Scooter
303		2019	TN65BY3673	31-03-2020	19-07-2021	M-Cycle/Scooter
304	Pattukottai UO	2019	TN49CX1383	12-01-2020	02-09-2020	M-Cycle/Scooter
305		2019	TN49CX1390	01-02-2020	02-09-2020	M-Cycle/Scooter
306		2019	TN49CX1343	20-03-2020	02-09-2020	Three Wheeler (Passenger)
307		2018	TN49CX1320	29-03-2020	03-09-2020	Moped
308		2019	TN49CX1396	29-03-2020	03-09-2020	Moped
309		2020	TN49CX1360	12-03-2020	03-09-2020	Three Wheeler (Passenger)
310		2018	TN49CX1364	29-03-2020	03-09-2020	Motorised Cycle
311		2018	TN49CX1353	07-03-2020	03-09-2020	M-Cycle/Scooter
312		2018	TN49CX1310	29-03-2020	03-09-2020	Motorised Cycle
313		2018	TN49CX1378	29-03-2020	03-09-2020	Motorised Cycle
314		2019	TN49CX1326	29-03-2020	03-09-2020	M-Cycle/Scooter
315		2018	TN49CX1338	29-03-2020	03-09-2020	Motorised Cycle
316		2019	TN49CX1375	29-03-2020	03-09-2020	Motorised Cycle
317		2020	TN49CX1345	24-03-2020	03-09-2020	Three Wheeler (Passenger)
318		2018	TN49CX1344	29-03-2020	03-09-2020	M-Cycle/Scooter
319		2019	TN49CX1409	20-02-2020	04-09-2020	Maxi Cab
320		2019	TN49CX1560	23-05-2019	05-09-2020	M-Cycle/Scooter
321		2019	TN49CX2233	17-09-2019	09-09-2020	Motor Car
322		2019	TN49CX1759	13-02-2020	11-09-2020	M-Cycle/Scooter
323		2018	TN49CX1755	05-10-2018	11-09-2020	Motor Car
324		2019	TN49CX1723	18-03-2020	11-09-2020	Educational Institution Bus
325		2018	TN49CX1805	22-12-2018	14-09-2020	M-Cycle/Scooter
326		2019	TN49CX2029	30-03-2020	16-09-2020	M-Cycle/Scooter
327		2019	TN49CX1973	12-02-2019	16-09-2020	M-Cycle/Scooter
328		2019	TN49CX2126	11-12-2019	17-09-2020	Maxi Cab
329		2018	TN49CX2162	10-01-2019	18-09-2020	Motor Cab
330		2019	TN49CX2230	24-07-2019	21-09-2020	Motor Car
331		2020	TN49CX1686	24-01-2020	23-09-2020	Motor Car
332		2019	TN49CX2340	18-03-2020	24-09-2020	M-Cycle/Scooter
333		2019	TN49CX2444	29-12-2019	25-09-2020	M-Cycle/Scooter
334		2018	TN49CX2484	19-01-2019	25-09-2020	M-Cycle/Scooter
335		2019	TN49CX2487	02-03-2019	26-09-2020	Goods Carrier
336		2019	TN49CX2539	19-01-2020	28-09-2020	M-Cycle/Scooter
337		2018	TN49CX2561	19-10-2018	28-09-2020	Goods Carrier
338		2019	TN49CX2637	13-05-2019	30-09-2020	Motor Car
339		2018	TN49CX2730	11-09-2018	01-10-2020	M-Cycle/Scooter
340		2020	TN49CX3206	23-03-2020	17-10-2020	M-Cycle/Scooter
341		2019	TN49CY5577	04-01-2020	19-10-2020	Motor Car
342		2019	TN49CX3249	12-07-2019	20-10-2020	Motor Car
343		2019	TN49CX3719	27-01-2020	03-11-2020	M-Cycle/Scooter
344		2018	TN49CX4897	17-03-2020	10-12-2020	M-Cycle/Scooter
345		2019	TN49CX9801	31-03-2020	29-04-2021	M-Cycle/Scooter
346		2020	TN49CX9857	31-03-2020	29-04-2021	M-Cycle/Scooter

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347	Pattukottai UO	2020	TN49CX9860	19-03-2020	30-04-2021	M-Cycle/Scooter
348		2020	TN49CX9995	16-03-2020	03-05-2021	M-Cycle/Scooter
349		2019	TN49CW2959	19-12-2019	08-09-2021	M-Cycle/Scooter
350		2020	TN49CW4119	15-03-2020	11-10-2021	M-Cycle/Scooter
351		2020	TN49CW5798	06-03-2020	01-12-2021	M-Cycle/Scooter
352		2019	TN49CW5782	23-03-2020	01-12-2021	M-Cycle/Scooter
353		2019	TN49CV6518	23-03-2020	27-10-2022	M-Cycle/Scooter
354		2018	TN49CV7292	27-03-2019	16-11-2022	M-Cycle/Scooter
355		2020	TN49DZ0227	23-03-2020	24-02-2023	M-Cycle/Scooter
356	Poonamallee RTO	2021	TN12AS8109	29-04-2022	03-03-2022	Three Wheeler (Goods)
357		2022	TN12AW5060	25-01-2023	08-12-2022	Motor Car
358		2022	TN12AX2341	16-03-2023	28-01-2023	M-Cycle/Scooter
359	Ramanatha-puram RTO	2019	TN65AP4101	25-03-2020	30-06-2021	M-Cycle/Scooter
360		2019	TN65AP4109	31-03-2020	30-06-2021	M-Cycle/Scooter
361		2020	TN65AP4110	30-03-2020	30-06-2021	M-Cycle/Scooter
362		2020	TN65AP4111	24-03-2020	30-06-2021	M-Cycle/Scooter
363		2020	TN65AP4119	30-03-2020	30-06-2021	M-Cycle/Scooter
364		2020	TN65AP4125	25-03-2020	30-06-2021	M-Cycle/Scooter
365		2019	TN65AP4137	18-01-2020	30-06-2021	M-Cycle/Scooter
366		2018	TN65AP4145	31-03-2020	30-06-2021	M-Cycle/Scooter
367		2020	TN65AP4153	31-03-2020	30-06-2021	M-Cycle/Scooter
368		2020	TN65AP4154	31-03-2020	30-06-2021	M-Cycle/Scooter
369		2020	TN65AP4169	31-03-2020	30-06-2021	M-Cycle/Scooter
370		2019	TN65AP4196	31-03-2020	30-06-2021	M-Cycle/Scooter
371		2019	TN65AP4197	28-08-2019	30-06-2021	M-Cycle/Scooter
372	Salem (West) RTO	2020	TN30CX0561	30-03-2020	07-05-2021	M-Cycle/Scooter
373		2019	TN30CB9931	26-08-2019	12-08-2022	M-Cycle/Scooter
374		2018	TN30CB6395	30-03-2020	26-05-2022	M-Cycle/Scooter
375		2018	TN30CB6381	30-03-2020	26-05-2022	M-Cycle/Scooter
376		2018	TN30CB6339	30-03-2020	26-05-2022	M-Cycle/Scooter
377		2020	TN30CA2085	23-03-2020	14-07-2021	M-Cycle/Scooter
378		2020	TN30CA2037	30-03-2020	14-07-2021	M-Cycle/Scooter
379		2019	TN30CA1398	30-03-2020	07-05-2021	M-Cycle/Scooter
380		2020	TN30CA1390	30-03-2020	07-05-2021	M-Cycle/Scooter
381		2019	TN30CA1388	30-03-2020	07-05-2021	M-Cycle/Scooter
382		2020	TN30CA1360	30-03-2020	07-05-2021	M-Cycle/Scooter
383		2018	TN30CA1352	30-03-2020	07-05-2021	M-Cycle/Scooter
384		2020	TN30CA1309	30-03-2020	07-05-2021	M-Cycle/Scooter
385		2020	TN30CA1307	30-03-2020	07-05-2021	M-Cycle/Scooter
386		2020	TN30CA1302	30-03-2020	07-05-2021	M-Cycle/Scooter
387		2019	TN30CA1085	24-03-2020	29-04-2021	M-Cycle/Scooter
388		2019	TN30CA1054	23-03-2020	29-04-2021	M-Cycle/Scooter
389		2019	TN30CA1021	24-03-2020	29-04-2021	M-Cycle/Scooter
390		2019	TN30CA1012	24-03-2020	29-04-2021	M-Cycle/Scooter
391		2019	TN30CA0987	31-03-2020	29-04-2021	M-Cycle/Scooter
392		2019	TN30CA0941	24-03-2020	29-04-2021	M-Cycle/Scooter
393	Sathyamangalam UO	2020	TN24AU5348	13-03-2020	02-09-2020	M-Cycle/Scooter
394		2020	TN36BY4224	19-02-2020	04-09-2020	Educational Institution Bus
395		2020	TN36BY4114	19-02-2020	04-09-2020	Educational Institution Bus
396		2020	TN36BY4300	19-02-2020	04-09-2020	Educational Institution Bus
397		2019	TN36BY4455	20-02-2020	05-09-2020	M-Cycle/Scooter
398		2019	TN36BY5159	24-03-2020	05-09-2020	M-Cycle/Scooter
399		2019	TN36BY5116	24-03-2020	05-09-2020	M-Cycle/Scooter
400		2019	TN36BY5172	13-02-2020	05-09-2020	M-Cycle/Scooter
401		2018	TN36BY5106	21-03-2020	05-09-2020	M-Cycle/Scooter
402		2019	TN36BY5146	18-03-2020	07-09-2020	M-Cycle/Scooter
403		2019	TN36BY6008	12-03-2020	07-09-2020	M-Cycle/Scooter
404		2019	TN36BY5170	20-03-2020	07-09-2020	M-Cycle/Scooter
405		2019	TN36BY5275	16-03-2020	08-09-2020	M-Cycle/Scooter

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406	Sathyamangalam UO	2019	TN36BY5243	03-10-2019	09-09-2020	M-Cycle/Scooter
407		2019	TN36BY3036	03-01-2020	10-09-2020	Motor Car
408		2018	TN36BY5284	12-03-2020	11-09-2020	M-Cycle/Scooter
409		2017	TN36BY5297	24-03-2020	11-09-2020	M-Cycle/Scooter
410		2017	TN36BY5283	12-03-2020	11-09-2020	M-Cycle/Scooter
411		2018	TN36BY5235	17-03-2020	11-09-2020	M-Cycle/Scooter
412		2019	TN36BY5279	20-03-2020	11-09-2020	Moped
413		2018	TN36BY5239	29-02-2020	11-09-2020	M-Cycle/Scooter
414		2017	TN36BY5222	12-03-2020	11-09-2020	M-Cycle/Scooter
415		2019	TN36BY5236	13-03-2020	11-09-2020	Moped
416		2019	TN36BY5224	22-02-2020	11-09-2020	M-Cycle/Scooter
417		2019	TN36BY5323	05-03-2020	16-09-2020	Goods Carrier
418		2017	TN36BY5789	24-03-2020	16-09-2020	M-Cycle/Scooter
419		2019	TN36BY5396	23-12-2019	16-09-2020	Three Wheeler (Goods)
420		2018	TN36BY5389	20-11-2018	16-09-2020	M-Cycle/Scooter
421		2018	TN36BY6066	20-03-2020	16-09-2020	Motor Car
422		2018	TN36BY3332	11-03-2020	21-09-2020	M-Cycle/Scooter
423		2019	TN36BY5412	17-03-2020	21-09-2020	M-Cycle/Scooter
424		2018	TN36BY5542	20-03-2020	22-09-2020	M-Cycle/Scooter
425		2020	TN52Q7776	30-01-2020	22-09-2020	M-Cycle/Scooter
426		2019	TN36BY5547	24-03-2020	22-09-2020	M-Cycle/Scooter
427		2018	TN36BY5580	20-03-2020	22-09-2020	M-Cycle/Scooter
428		2018	TN36BY5596	20-03-2020	22-09-2020	M-Cycle/Scooter
429		2019	TN36BY5692	23-03-2020	23-09-2020	M-Cycle/Scooter
430		2019	TN36BY5549	03-12-2019	23-09-2020	M-Cycle/Scooter
431		2019	TN36BY5619	12-11-2019	24-09-2020	M-Cycle/Scooter
432		2020	TN36BY5629	19-03-2020	24-09-2020	M-Cycle/Scooter
433		2019	TN56P7498	18-03-2020	24-09-2020	M-Cycle/Scooter
434		2018	TN36BY5641	10-11-2018	25-09-2020	M-Cycle/Scooter
435		2019	TN36BY6264	24-02-2020	29-09-2020	M-Cycle/Scooter
436		2019	TN36AJ3584	23-08-2019	03-10-2020	Motor Car
437		2019	TN36BY5820	28-10-2019	05-10-2020	M-Cycle/Scooter
438		2018	TN36BY5985	19-03-2020	09-10-2020	M-Cycle/Scooter
439		2018	TN33BU3048	20-02-2019	14-10-2020	Three Wheeler (Passenger)
440		2020	TN36BY6077	31-01-2020	14-10-2020	M-Cycle/Scooter
441		2019	TN36BY6458	28-12-2019	03-11-2020	M-Cycle/Scooter
442		2019	TN36BY7668	01-05-2019	26-12-2020	M-Cycle/Scooter
443		2019	TN36BY8221	13-12-2019	27-01-2021	M-Cycle/Scooter
444		2019	TN36BY8736	03-06-2019	16-02-2021	M-Cycle/Scooter
445		2018	TN36BW0405	23-03-2020	30-04-2021	M-Cycle/Scooter
446		2017	TN36BW0437	24-03-2020	30-04-2021	M-Cycle/Scooter
447		2019	TN36BW0466	16-08-2019	30-04-2021	Motor Car
448		2019	TN36BW0457	23-03-2020	05-05-2021	M-Cycle/Scooter
449		2019	TN36BW0714	23-03-2020	14-07-2021	M-Cycle/Scooter
450		2020	TN36BW0750	24-03-2020	14-07-2021	M-Cycle/Scooter
451		2018	TN93D8425	10-01-2019	02-08-2021	Goods Carrier
452		2019	TN36BX8035	16-04-2019	27-08-2021	M-Cycle/Scooter
453		2018	TN36BW5328	12-03-2020	31-03-2022	M-Cycle/Scooter
454	Tambaram RTO	2019	TN24AV3094	01-08-2019	24-12-2020	Goods Carrier
455		2019	TN11AS6265	28-03-2020	10-09-2020	Motor Car
456		2019	TN11AS6045	28-03-2020	08-09-2020	Motor Car
457		2019	TN11AS6024	30-03-2020	08-09-2020	Motor Car
458		2019	TN11AS6019	29-03-2020	08-09-2020	Motor Car
459	Thanjavur RTO	2019	TN66AD9337	24-03-2020	27-03-2020	Goods Carrier
460		2019	TN66AD9291	24-03-2020	27-03-2020	Goods Carrier
461		2020	TN49CB5725	02-03-2020	01-09-2020	M-Cycle/Scooter
462		2018	TN49CB5697	20-03-2020	01-09-2020	M-Cycle/Scooter
463		2019	TN49CB5869	24-03-2020	02-09-2020	Motor Car

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464	Thanjavur RTO	2020	TN49CB5998	09-03-2020	02-09-2020	M-Cycle/Scooter
465		2020	TN49CB5810	20-03-2020	02-09-2020	M-Cycle/Scooter
466		2019	TN49CB5963	14-03-2020	02-09-2020	M-Cycle/Scooter
467		2019	TN49CB5971	14-03-2020	02-09-2020	M-Cycle/Scooter
468		2020	TN49CB5958	24-03-2020	02-09-2020	M-Cycle/Scooter
469		2020	TN49CB6025	23-03-2020	03-09-2020	M-Cycle/Scooter
470		2020	TN49CB6039	26-02-2020	03-09-2020	Goods Carrier
471		2020	TN49CB6058	17-03-2020	03-09-2020	Goods Carrier
472		2020	TN49CB6103	24-03-2020	03-09-2020	M-Cycle/Scooter
473		2020	TN49CB6143	22-03-2020	03-09-2020	M-Cycle/Scooter
474		2020	TN49CB6199	23-03-2020	03-09-2020	M-Cycle/Scooter
475		2020	TN49CB6196	24-03-2020	03-09-2020	M-Cycle/Scooter
476		2020	TN49CB6132	24-03-2020	03-09-2020	M-Cycle/Scooter
477		2019	TN49CB6152	23-03-2020	03-09-2020	M-Cycle/Scooter
478		2020	TN49CB6124	23-03-2020	03-09-2020	M-Cycle/Scooter
479		2020	TN49CB6071	18-03-2020	03-09-2020	Goods Carrier
480		2020	TN49CB6156	20-03-2020	03-09-2020	M-Cycle/Scooter
481		2019	TN49CB6024	27-03-2020	03-09-2020	Motor Car
482		2020	TN49CB6115	23-03-2020	03-09-2020	M-Cycle/Scooter
483		2020	TN49CB6167	23-03-2020	03-09-2020	M-Cycle/Scooter
484		2020	TN49CB6293	23-01-2020	04-09-2020	Motor Car
485		2020	TN49CB6214	24-03-2020	04-09-2020	Goods Carrier
486		2020	TN49CB6189	10-03-2020	04-09-2020	M-Cycle/Scooter
487		2020	TN49CB6237	23-03-2020	04-09-2020	M-Cycle/Scooter
488		2020	TN51AM8996	21-03-2020	04-09-2020	M-Cycle/Scooter
489		2020	TN49CB6243	23-03-2020	04-09-2020	M-Cycle/Scooter
490		2020	TN49CB6322	23-03-2020	05-09-2020	M-Cycle/Scooter
491		2020	TN49CB6331	24-03-2020	05-09-2020	M-Cycle/Scooter
492		2020	TN49CB6360	23-03-2020	05-09-2020	M-Cycle/Scooter
493		2020	TN49CB6390	14-03-2020	07-09-2020	M-Cycle/Scooter
494		2019	TN78AZ2800	02-03-2019	07-09-2020	Goods Carrier
495		2019	TN61T6555	23-03-2020	07-09-2020	M-Cycle/Scooter
496		2020	TN49CB6414	23-03-2020	08-09-2020	M-Cycle/Scooter
497		2020	TN49CB6437	24-03-2020	08-09-2020	M-Cycle/Scooter
498		2020	TN49CB6694	23-03-2020	10-09-2020	M-Cycle/Scooter
499		2020	TN49CB6671	19-03-2020	10-09-2020	M-Cycle/Scooter
500		2020	TN49CB6639	19-03-2020	10-09-2020	M-Cycle/Scooter
501		2020	TN49CB6692	21-03-2020	10-09-2020	M-Cycle/Scooter
502		2020	TN49CB6631	18-03-2020	10-09-2020	M-Cycle/Scooter
503		2020	TN49CB6624	25-02-2020	10-09-2020	M-Cycle/Scooter
504		2020	TN49CB6653	29-02-2020	10-09-2020	M-Cycle/Scooter
505		2018	TN49CB6652	17-03-2020	10-09-2020	M-Cycle/Scooter
506		2020	TN49CB6675	20-03-2020	10-09-2020	M-Cycle/Scooter
507		2020	TN49CB6606	25-02-2020	10-09-2020	M-Cycle/Scooter
508		2020	TN49CB6680	19-03-2020	10-09-2020	M-Cycle/Scooter
509		2020	TN49CB6658	29-02-2020	10-09-2020	M-Cycle/Scooter
510		2020	TN49CB6602	19-03-2020	10-09-2020	M-Cycle/Scooter
511		2019	TN49CB6621	11-03-2020	10-09-2020	M-Cycle/Scooter
512		2020	TN49CB6651	20-03-2020	10-09-2020	M-Cycle/Scooter
513		2020	TN49CB6673	19-03-2020	10-09-2020	M-Cycle/Scooter
514		2020	TN49CB6676	20-03-2020	10-09-2020	M-Cycle/Scooter
515		2020	TN49CB6609	23-03-2020	10-09-2020	M-Cycle/Scooter
516		2020	TN49CB6646	13-03-2020	10-09-2020	M-Cycle/Scooter
517		2020	TN49CB6683	23-03-2020	10-09-2020	M-Cycle/Scooter
518		2018	TN49CB6712	21-03-2020	11-09-2020	M-Cycle/Scooter
519		2018	TN49CB6762	17-03-2020	11-09-2020	M-Cycle/Scooter
520		2018	TN49CB6711	17-03-2020	11-09-2020	M-Cycle/Scooter
521		2019	TN49BT0045	19-07-2019	11-09-2020	M-Cycle/Scooter
522		2019	TN49CB6728	06-01-2020	11-09-2020	M-Cycle/Scooter

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523	Thanjavur RTO	2019	TN49CB7143	30-03-2020	14-09-2020	M-Cycle/Scooter
524		2020	TN49CB7044	25-02-2020	14-09-2020	M-Cycle/Scooter
525		2020	TN49CA8559	22-01-2020	15-09-2020	Omni Bus
526		2020	TN49CA8669	22-01-2020	15-09-2020	Omni Bus
527		2020	TN49CB7887	24-03-2020	16-09-2020	M-Cycle/Scooter
528		2019	TN49CB6660	30-12-2019	17-09-2020	M-Cycle/Scooter
529		2020	TN49CB7556	03-03-2020	18-09-2020	Motor Car
530		2020	TN49CB7502	20-01-2020	19-09-2020	M-Cycle/Scooter
531		2018	TN49CB8012	19-03-2019	24-09-2020	Motor Car
532		2020	TN49CB8083	11-03-2020	24-09-2020	M-Cycle/Scooter
533		2019	TN49CB8019	07-09-2019	24-09-2020	Motor Car
534		2019	TN49CB8134	21-08-2019	25-09-2020	Motor Car
535		2019	TN49CB8109	01-01-2020	25-09-2020	Motor Car
536		2018	TN49CB8310	17-08-2019	28-09-2020	M-Cycle/Scooter
537		2018	TN49CB8203	24-06-2019	28-09-2020	M-Cycle/Scooter
538		2018	TN49CB8219	21-12-2018	28-09-2020	M-Cycle/Scooter
539		2019	TN49CB8501	22-02-2020	30-09-2020	Motor Car
540		2019	TN49CX2683	18-12-2019	30-09-2020	Goods Carrier
541		2020	TN49CB8766	19-03-2020	01-10-2020	M-Cycle/Scooter
542		2020	TN49CB8733	20-03-2020	01-10-2020	M-Cycle/Scooter
543		2018	TN49CB8795	12-06-2018	01-10-2020	Private Service Vehicle
544		2018	TN49CB8723	12-06-2018	01-10-2020	Private Service Vehicle
545		2020	TN49CB9389	23-03-2020	12-10-2020	M-Cycle/Scooter
546		2020	TN49CB9426	24-03-2020	12-10-2020	M-Cycle/Scooter
547		2019	TN65AM1267	05-06-2019	16-10-2020	Goods Carrier
548		2019	TN49CB9880	20-03-2020	16-10-2020	Three Wheeler (Passenger)
549		2018	TN49CB9720	11-01-2019	16-10-2020	M-Cycle/Scooter
550		2018	TN49CC0977	02-01-2019	04-11-2020	Motor Car
551		2018	TN49CC0828	17-03-2020	04-11-2020	M-Cycle/Scooter
552		2019	TN49CC3576	15-03-2020	18-12-2020	M-Cycle/Scooter
553		2019	TN48BY0859	12-04-2019	19-02-2021	Motor Car
554		2020	TN49CC8767	21-03-2020	23-02-2021	M-Cycle/Scooter
555		2020	TN49CC8924	23-03-2020	25-02-2021	M-Cycle/Scooter
556		2019	TN30BR9253	11-09-2019	25-03-2021	Motor Car
557		2020	TN49CD4110	24-03-2020	29-04-2021	M-Cycle/Scooter
558		2020	TN49CD4120	31-03-2020	29-04-2021	M-Cycle/Scooter
559		2019	TN49CX9802	21-03-2020	29-04-2021	M-Cycle/Scooter
560		2019	TN49CD4104	24-03-2020	29-04-2021	M-Cycle/Scooter
561		2020	TN49CD4277	30-03-2020	30-04-2021	M-Cycle/Scooter
562		2019	TN68AE6259	30-03-2020	07-05-2021	M-Cycle/Scooter
563		2020	TN49CD5722	30-03-2020	09-07-2021	M-Cycle/Scooter
564		2020	TN49CD5753	30-03-2020	09-07-2021	M-Cycle/Scooter
565		2020	TN49CD5781	30-03-2020	09-07-2021	M-Cycle/Scooter
566		2019	TN49CD6331	13-09-2019	16-07-2021	M-Cycle/Scooter
567		2018	TN49CD7161	13-03-2020	27-07-2021	M-Cycle/Scooter
568		2018	TN49CD4447	20-03-2020	30-07-2021	Motor Car
569		2019	TN49CD7476	31-03-2020	30-07-2021	M-Cycle/Scooter
570		2019	TN49CD7603	31-03-2020	02-08-2021	Motor Car
571		2020	TN49CD7917	31-03-2020	06-08-2021	M-Cycle/Scooter
572		2019	TN49CD8137	02-03-2020	11-08-2021	M-Cycle/Scooter
573		2019	TN49CD9551	23-03-2020	27-08-2021	M-Cycle/Scooter
574		2019	TN49CE0250	02-08-2019	06-09-2021	Motor Car
575		2020	TN49CE0286	23-03-2020	08-09-2021	M-Cycle/Scooter
576		2019	TN49CE0231	23-03-2020	08-09-2021	M-Cycle/Scooter
577		2019	TN49CE2156	16-08-2019	04-10-2021	M-Cycle/Scooter
578		2019	TN49CE2135	07-01-2020	04-10-2021	M-Cycle/Scooter
579		2020	TN49CE4203	20-03-2020	12-11-2021	M-Cycle/Scooter
580		2020	TN49CE4240	21-03-2020	15-11-2021	M-Cycle/Scooter

Sl. No.	Office Name	Year of Manufacture	Regn. No.	Purchase Date	Regn. Date	Vehicle class
581	Thanjavur RTO	2020	TN49CE4654	23-03-2020	19-11-2021	M-Cycle/Scooter
582		2019	TN49CE5442	25-12-2019	01-12-2021	M-Cycle/Scooter
583		2018	TN49CE5590	17-09-2019	03-12-2021	Motor Car
584		2020	TN49CE6195	29-02-2020	15-12-2021	M-Cycle/Scooter
585		2020	TN49CE6120	29-02-2020	15-12-2021	M-Cycle/Scooter
586		2019	TN49CE6589	21-10-2019	22-12-2021	Motor Car
587		2019	TN49CE7499	23-03-2020	06-01-2022	M-Cycle/Scooter
588		2018	TN49CE7612	09-05-2019	07-01-2022	M-Cycle/Scooter
589		2019	TN49CE8105	09-03-2019	19-01-2022	M-Cycle/Scooter
590		2019	TN49CE9523	30-03-2020	02-02-2022	Motor Car
591	Tiruchirappalli (East) RTO	2019	TN81J9000	05-03-2020	27-03-2020	Motor Car
592		2020	TN81E5385	24-03-2020	27-03-2020	M-Cycle/Scooter
593		2019	TN81E5397	27-05-2019	27-03-2020	Motor Car
594		2019	TN81E5361	27-03-2020	27-03-2020	M-Cycle/Scooter
595		2019	TN81E7183	06-03-2020	08-09-2020	M-Cycle/Scooter
596		2019	TN81E7158	28-03-2020	08-09-2020	M-Cycle/Scooter
597		2019	TN81E7177	06-02-2020	08-09-2020	M-Cycle/Scooter
598		2020	TN81E7129	19-03-2020	08-09-2020	M-Cycle/Scooter
599		2018	TN81E7153	11-10-2018	08-09-2020	M-Cycle/Scooter
600		2019	TN81E7120	01-02-2020	08-09-2020	M-Cycle/Scooter
601		2019	TN81E7149	24-03-2020	08-09-2020	M-Cycle/Scooter
602		2019	TN67BV2421	14-11-2019	15-09-2020	Motor Car
603		2019	TN81E7213	30-01-2020	16-09-2020	M-Cycle/Scooter
604		2019	TN81E8055	20-03-2020	21-09-2020	M-Cycle/Scooter
605		2020	TN81E7329	23-03-2020	22-09-2020	M-Cycle/Scooter
606		2019	TN81E7363	23-03-2020	22-09-2020	M-Cycle/Scooter
607		2019	TN81E6163	22-01-2020	29-09-2020	M-Cycle/Scooter
608		2019	TN81E7630	17-03-2020	06-10-2020	M-Cycle/Scooter
609		2020	TN81E8130	18-03-2020	04-11-2020	M-Cycle/Scooter
610		2019	TN81E8719	29-08-2019	14-12-2020	M-Cycle/Scooter
611		2018	TN24AW3532	18-10-2019	07-07-2021	Motor Car
612		2019	TN81F2468	14-02-2020	05-08-2021	M-Cycle/Scooter
613		2019	TN81F2678	26-03-2020	17-08-2021	M-Cycle/Scooter
614		2019	TN81F2606	31-03-2020	17-08-2021	M-Cycle/Scooter
615		2019	TN81F2702	26-03-2020	19-08-2021	M-Cycle/Scooter
616		2019	TN81F2758	24-03-2020	19-08-2021	M-Cycle/Scooter
617		2020	TN81F2761	26-03-2020	19-08-2021	M-Cycle/Scooter
618		2019	TN81F2775	31-03-2020	19-08-2021	M-Cycle/Scooter
619		2019	TN60AJ0670	16-12-2019	13-09-2021	Motor Car
620		2019	TN81F3909	09-09-2019	09-11-2021	M-Cycle/Scooter

Appendix 2.4 (Ref: Paragraph 2.4.9.6)

Registration of Transport vehicle as Non-Transport Vehicle

Sl. No.	Name of RTO/UO	G/P	Regn. No.	Regn. Date	Description	Seating capacity
1	Aravakurichi UO	G	TN47G0493	17-07-2020	Omni Bus (Private Use)	26
2	Ariyalur RTO	G	TN21G3217	21-10-2020	Omni Bus (Private Use)	26
3	Attur RTO	G	TN77G0095	25-01-2019	Omni Bus (Private Use)	25
4	Chennai (central) RTO	G	TN01G7972	20-03-2020	Omni Bus (Private Use)	18
5	Chennai (central) RTO	G	TN01G7895	06-03-2020	Omni Bus (Private Use)	26
6	Chennai (central) RTO	G	TN01G7902	06-03-2020	Omni Bus (Private Use)	26
7	Chennai (central) RTO	G	TN01G8298	24-03-2020	Omni Bus (Private Use)	32
8	Chennai (central) RTO	G	TN01G7974	18-03-2020	Omni Bus (Private Use)	32
9	Chennai (central) RTO	G	TN01G7887	10-03-2020	Omni Bus (Private Use)	18
10	Chennai (central) RTO	G	TN01G8330	24-03-2020	Omni Bus (Private Use)	32
11	Chennai (central) RTO	G	TN01G7863	05-03-2020	Omni Bus (Private Use)	18
12	Chennai (central) RTO	G	TN01G7868	05-03-2020	Omni Bus (Private Use)	18
13	Chennai (central) RTO	G	TN01G7932	05-03-2020	Omni Bus (Private Use)	26
14	Chennai (central) RTO	P	TN01BK7641	09-10-2020	Omni Bus (Private Use)	25
15	Chennai (central) RTO	G	TN01G7926	05-03-2020	Omni Bus (Private Use)	26
16	Chennai (east) RTO	P	TN04AX0702	30-01-2020	Omni Bus (Private Use)	31
17	Chennai (east) RTO	P	TN04AX2954	20-03-2020	Omni Bus (Private Use)	32
18	Chennai (south-east) RTO	G	TN06G1230	12-02-2019	Omni Bus (Private Use)	18
19	Chennai (south-east) RTO	G	TN01G8004	20-03-2020	Omni Bus (Private Use)	18
20	Chennai (south-east) RTO	G	TN06G1330	04-03-2020	Omni Bus (Private Use)	26
21	Chennai (south-east) RTO	G	TN06BG0444	20-07-2023	Omni Bus (Private Use)	31
22	Chennai (south-east) RTO	G	TN01G8039	20-03-2020	Omni Bus (Private Use)	18
23	Chennai (south-east) RTO	G	TN06G1356	04-03-2020	Omni Bus (Private Use)	26
24	Chennai (south-east) RTO	G	TN06G2930	04-03-2024	Omni Bus (Private Use)	18
25	Chennai (south-east) RTO	G	TN06G2981	04-03-2024	Omni Bus (Private Use)	26
26	Chennai (south-east) RTO	G	TN06G2949	04-03-2024	Omni Bus (Private Use)	26
27	Chennai (south-east) RTO	G	TN06G2957	04-03-2024	Omni Bus (Private Use)	26
28	Chennai (south-east) RTO	G	TN06G3001	04-03-2024	Omni Bus (Private Use)	18
29	Chennai (south-east) RTO	G	TN06G2985	04-03-2024	Omni Bus (Private Use)	26
30	Chennai (south-east) RTO	G	TN06G2938	04-03-2024	Omni Bus (Private Use)	18
31	Chennai (south-east) RTO	G	TN06G2962	04-03-2024	Omni Bus (Private Use)	18
32	Chennai (south-east) RTO	G	TN06G1354	12-04-2019	Omni Bus (Private Use)	53
33	Chennai (west) RTO	G	TN09G3219	22-07-2022	Omni Bus (Private Use)	18
34	Chennai (west) RTO	G	TN09G3151	22-07-2022	Omni Bus (Private Use)	18
35	Chennai (west) RTO	G	TN09G3153	22-07-2022	Omni Bus (Private Use)	18
36	Chennai (west) RTO	G	TN09G3179	22-07-2022	Omni Bus (Private Use)	18
37	Chennai (west) RTO	G	TN09G3168	22-07-2022	Omni Bus (Private Use)	18
38	Chennai (west) RTO	G	TN09G3198	22-07-2022	Omni Bus (Private Use)	18
39	Chennai (west) RTO	G	TN09G3195	22-07-2022	Omni Bus (Private Use)	18
40	Chennai (west) RTO	G	TN09G3115	22-07-2022	Omni Bus (Private Use)	18
41	Chennai (west) RTO	G	TN09G3157	22-07-2022	Omni Bus (Private Use)	18
42	Chennai (west) RTO	G	TN09G3215	22-07-2022	Omni Bus (Private Use)	18
43	Chennai (west) RTO	G	TN09G3147	22-07-2022	Omni Bus (Private Use)	18

Sl. No.	Name of RTO/UO	G/P	Regn. No.	Regn. Date	Description	Seating capacity
44	Chennai (west) RTO	G	TN09G3199	22-07-2022	Omni Bus (Private Use)	18
45	Chennai (west) RTO	G	TN09G3141	22-07-2022	Omni Bus (Private Use)	18
46	Coimbatore (central) RTO	P	TN66AP2836	17-07-2023	Omni Bus (Private Use)	14
47	Coimbatore (central) RTO	P	TN66AR2925	27-03-2024	Omni Bus (Private Use)	14
48	Coimbatore (central) RTO	P	TN66AP8559	27-09-2023	Omni Bus (Private Use)	14
49	Coimbatore (central) RTO	P	TN66BA9000	14-03-2024	Omni Bus (Private Use)	18
50	Coimbatore (central) RTO	G	TN66G1147	23-03-2020	Omni Bus (Private Use)	18
51	Coimbatore (central) RTO	P	TN66AP8092	20-09-2023	Omni Bus (Private Use)	14
52	Coimbatore (central) RTO	P	TN66AQ9799	19-02-2024	Omni Bus (Private Use)	14
53	Coimbatore (central) RTO	P	TN66AQ1133	07-11-2023	Omni Bus (Private Use)	14
54	Coimbatore (central) RTO	G	TN66G1194	02-09-2020	Omni Bus (Private Use)	48
55	Coimbatore (central) RTO	P	TN66AP6226	28-08-2023	Omni Bus (Private Use)	18
56	Coimbatore (west) RTO	P	TN99AC5000	21-08-2023	Omni Bus (Private Use)	14
57	Coimbatore (west) RTO	P	TN99AA4676	15-12-2023	Omni Bus (Private Use)	14
58	Coimbatore (west) RTO	P	TN99AA1819	17-10-2023	Omni Bus (Private Use)	14
59	Coimbatore (west) RTO	P	TN99Z0986	09-06-2023	Omni Bus (Private Use)	18
60	Coimbatore (west) RTO	P	TN99AA1004	26-07-2023	Omni Bus (Private Use)	14
61	Coimbatore (west) RTO	G	TN99G0042	23-03-2020	Omni Bus (Private Use)	32
62	Coimbatore (west) RTO	P	TN99AB1005	06-03-2024	Omni Bus (Private Use)	14
63	Cuddalore RTO	G	TN31G1059	03-03-2020	Omni Bus (Private Use)	26
64	Cuddalore RTO	G	TN31G1055	03-03-2020	Omni Bus (Private Use)	26
65	Cuddalore RTO	G	TN31G1103	03-03-2020	Omni Bus (Private Use)	18
66	Cuddalore RTO	G	TN31G1080	21-03-2020	Omni Bus (Private Use)	32
67	Cuddalore RTO	G	TN31G1123	10-03-2021	Omni Bus (Private Use)	26
68	Dharmapuri RTO	G	TN29G0869	02-03-2020	Omni Bus (Private Use)	26
69	Dharmapuri RTO	P	TN29CE1616	03-10-2023	Omni Bus (Private Use)	14
70	Dharmapuri RTO	G	TN29G0924	02-02-2023	Omni Bus (Private Use)	18
71	Dharmapuri RTO	G	TN29G0875	18-02-2020	Omni Bus (Private Use)	24
72	Dharmapuri RTO	P	TN29CC1670	05-09-2023	Omni Bus (Private Use)	14
73	Dindigul RTO	G	TN57G0982	19-03-2020	Omni Bus (Private Use)	32
74	Dindigul RTO	G	TN57G1011	19-03-2020	Omni Bus (Private Use)	32
75	Dindigul RTO	G	TN57G1042	27-02-2020	Omni Bus (Private Use)	26
76	Dindigul RTO	G	TN57G1004	27-02-2020	Omni Bus (Private Use)	26
77	Dindigul RTO	G	TN57G0956	27-02-2020	Omni Bus (Private Use)	18
78	Dindigul RTO	G	TN57G0991	11-04-2019	Omni Bus (Private Use)	53
79	Erode RTO	P	TN33BY0588	29-09-2023	Omni Bus (Private Use)	14
80	Erode RTO	G	TN33G0914	30-01-2023	Omni Bus (Private Use)	18
81	Erode RTO	G	TN33G0880	09-03-2020	Omni Bus (Private Use)	26
82	Erode RTO	G	TN33G0965	09-03-2020	Omni Bus (Private Use)	18
83	Gopichettipalayam RTO	G	TN36G0144	04-01-2024	Omni Bus (Private Use)	25
84	Gopichettipalayam RTO	P	TN36BP8484	12-04-2024	Omni Bus (Private Use)	11
85	Gopichettipalayam RTO	G	TN36G0132	28-08-2019	Omni Bus (Private Use)	24
86	Kallakurichi RTO	G	TN15MG0047	05-01-2023	Omni Bus (Private Use)	18
87	Kancheepuram RTO	G	TN21G3071	30-01-2020	Omni Bus (Private Use)	26
88	Kancheepuram RTO	G	TN21G3076	30-01-2020	Omni Bus (Private Use)	26
89	Kancheepuram RTO	G	TN21G3187	13-01-2023	Omni Bus (Private Use)	18
90	Kancheepuram RTO	G	TN21G3125	21-10-2020	Omni Bus (Private Use)	26

Sl. No.	Name of RTO/UO	G/P	Regn. No.	Regn. Date	Description	Seating capacity
91	Kancheepuram RTO	G	TN21G3082	30-01-2020	Omni Bus (Private Use)	26
92	Kancheepuram RTO	G	TN21G3108	30-01-2020	Omni Bus (Private Use)	26
93	Kancheepuram RTO	G	TN21G3075	30-01-2020	Omni Bus (Private Use)	26
94	Kancheepuram RTO	G	TN21G3067	30-01-2020	Omni Bus (Private Use)	26
95	Kancheepuram RTO	G	TN21G3094	30-01-2020	Omni Bus (Private Use)	26
96	Kancheepuram RTO	G	TN21G3111	30-01-2020	Omni Bus (Private Use)	26
97	Kancheepuram RTO	G	TN21G3066	30-01-2020	Omni Bus (Private Use)	26
98	Kancheepuram RTO	G	TN21G3090	30-01-2020	Omni Bus (Private Use)	26
99	Kancheepuram RTO	G	TN21G3150	21-10-2020	Omni Bus (Private Use)	26
100	Karur RTO	G	TN21G3216	21-10-2020	Omni Bus (Private Use)	26
101	Kovilpatti RTO	G	TN96G0039	06-12-2019	Omni Bus (Private Use)	25
102	Kovilpatti RTO	P	TN96T9999	18-11-2022	Omni Bus (Private Use)	13
103	Krishnagiri RTO	G	TN24G0763	15-03-2019	Omni Bus (Private Use)	33
104	Krishnagiri RTO	G	TN24G0716	27-02-2020	Omni Bus (Private Use)	26
105	Madurai (north) RTO	G	TN59G1551	03-09-2020	Omni Bus (Private Use)	48
106	Madurai (north) RTO	G	TN59G1427	01-08-2019	Omni Bus (Private Use)	25
107	Madurai (north) RTO	G	TN59G1652	02-11-2021	Omni Bus (Private Use)	25
108	Madurantagam UO	P	TN19BU5949	20-09-2023	Omni Bus (Private Use)	14
109	Mayiladuthurai RTO	P	TN82M0027	25-10-2021	Omni Bus (Private Use)	13
110	Nagapattinam RTO	G	TN51G0760	13-03-2020	Omni Bus (Private Use)	18
111	Nagapattinam RTO	G	TN51G0816	24-04-2019	Omni Bus (Private Use)	25
112	Nagapattinam RTO	G	TN51G0762	10-03-2020	Omni Bus (Private Use)	26
113	Nagercoil RTO	G	TN74G0832	27-02-2020	Omni Bus (Private Use)	18
114	Nagercoil RTO	G	TN74G0812	18-03-2020	Omni Bus (Private Use)	32
115	Nagercoil RTO	G	TN74G0859	13-04-2019	Omni Bus (Private Use)	25
116	Namakkal (north) RTO	G	TN06G1369	12-04-2019	Omni Bus (Private Use)	53
117	Namakkal (north) RTO	G	TN28G0541	12-04-2019	Omni Bus (Private Use)	18
118	Namakkal (north) RTO	G	TN28G0609	27-02-2020	Omni Bus (Private Use)	26
119	Namakkal (north) RTO	G	TN28G0563	27-02-2020	Omni Bus (Private Use)	18
120	Namakkal (north) RTO	G	TN28G0579	27-02-2020	Omni Bus (Private Use)	18
121	Ooty RTO	G	TN43G0819	02-09-2020	Omni Bus (Private Use)	48
122	Ooty RTO	G	TN43G0768	18-03-2020	Omni Bus (Private Use)	32
123	Palani RTO	G	TN94G0047	08-11-2021	Omni Bus (Private Use)	26
124	Poonamallee RTO	G	TN12G0130	08-01-2021	Omni Bus (Private Use)	21
125	Poonamallee RTO	G	TN12G0247	31-03-2022	Omni Bus (Private Use)	32
126	Poonamallee RTO	G	TN12G0121	30-03-2022	Omni Bus (Private Use)	32
127	Poonamallee RTO	G	TN12G0129	30-03-2022	Omni Bus (Private Use)	32
128	Poonamallee RTO	G	TN12G0138	17-03-2022	Omni Bus (Private Use)	26
129	Poonamallee RTO	G	TN12G0159	17-03-2022	Omni Bus (Private Use)	26
130	Poonamallee RTO	G	TN12G0137	16-03-2022	Omni Bus (Private Use)	26
131	Poonamallee RTO	P	TN12AC7965	29-03-2019	Omni Bus (Private Use)	18
132	Poonamallee RTO	P	TN12AC7943	29-03-2019	Omni Bus (Private Use)	18
133	Poonamallee RTO	G	TN12G0120	11-09-2020	Omni Bus (Private Use)	48
134	Pudukottai RTO	G	TN55G0825	19-03-2020	Omni Bus (Private Use)	32
135	Rajapalayam UO	G	TN84G0103	17-03-2020	Omni Bus (Private Use)	32
136	Ranipet RTO	G	TN73G0072	03-09-2020	Omni Bus (Private Use)	48

Sl. No.	Name of RTO/UO	G/P	Regn. No.	Regn. Date	Description	Seating capacity
137	Ranipet RTO	G	TN73G0232	04-01-2023	Omni Bus (Private Use)	18
138	Salem (east) RTO	G	TN54G0096	24-01-2019	Omni Bus (Private Use)	25
139	Salem (south) RTO	G	TN90G0131	04-03-2020	Omni Bus (Private Use)	18
140	Salem (south) RTO	G	TN90G0111	02-03-2020	Omni Bus (Private Use)	26
141	Salem (south) RTO	G	TN90G0095	20-03-2020	Omni Bus (Private Use)	32
142	Salem (south) RTO	G	TN90G0119	20-03-2020	Omni Bus (Private Use)	32
143	Salem (south) RTO	G	TN90G0117	02-03-2020	Omni Bus (Private Use)	18
144	Salem (west) RTO	G	TN30G0849	01-02-2023	Omni Bus (Private Use)	18
145	Salem (west) RTO	P	TN30CH0909	19-01-2024	Omni Bus (Private Use)	14
146	Sankagiri RTO	P	TN52P4455	11-01-2019	Omni Bus (Private Use)	13
147	Sankagiri RTO	P	TN52AB4455	15-07-2020	Omni Bus (Private Use)	13
148	Sholinganallur RTO	P	TN14AJ5770	03-04-2024	Omni Bus (Private Use)	14
149	Sriperumbudur RTO	P	TN87A9739	21-06-2019	Omni Bus (Private Use)	13
150	Sriperumbudur RTO	P	TN87H0001	15-11-2019	Omni Bus (Private Use)	15
151	Srirangam RTO	G	TN48G0150	11-03-2020	Omni Bus (Private Use)	26
152	Srirangam RTO	G	TN48G0172	10-03-2020	Omni Bus (Private Use)	26
153	Sulur UO	P	TN37EV4065	09-02-2024	Omni Bus (Private Use)	14
154	Sulur UO	P	TN37EV6465	20-03-2024	Omni Bus (Private Use)	14
155	Tambaram RTO	G	TN11G0129	26-03-2020	Omni Bus (Private Use)	32
156	Tambaram RTO	G	TN11G0175	26-03-2020	Omni Bus (Private Use)	32
157	Tambaram RTO	P	TN11BD9396	14-06-2023	Omni Bus (Private Use)	18
158	Tambaram RTO	P	TN11BH0948	08-11-2023	Omni Bus (Private Use)	26
159	Tambaram RTO	G	TN11G0128	14-03-2020	Omni Bus (Private Use)	26
160	Tambaram RTO	G	TN11G0155	16-04-2019	Omni Bus (Private Use)	53
161	Tenkasi RTO	G	TN76G0258	02-09-2020	Omni Bus (Private Use)	48
162	Thanjavur RTO	G	TN49G0949	04-03-2020	Omni Bus (Private Use)	18
163	Thanjavur RTO	G	TN49G0886	04-03-2020	Omni Bus (Private Use)	26
164	Thanjavur RTO	G	TN49G0991	15-02-2023	Omni Bus (Private Use)	18
165	Thanjavur RTO	G	TN49G0957	04-03-2020	Omni Bus (Private Use)	18
166	Thanjavur RTO	G	TN49G1008	03-02-2023	Omni Bus (Private Use)	26
167	Thanjavur RTO	G	TN49G0884	24-03-2020	Omni Bus (Private Use)	32
168	Thanjavur RTO	G	TN49G0931	24-03-2020	Omni Bus (Private Use)	32
169	Theni RTO	G	TN60G0722	02-03-2020	Omni Bus (Private Use)	18
170	Theni RTO	G	TN60G0774	02-03-2020	Omni Bus (Private Use)	26
171	Thirupattur RTO	G	TN83MG0092	15-02-2023	Omni Bus (Private Use)	18
172	Thoothukudi RTO	G	TN69G1226	02-03-2020	Omni Bus (Private Use)	18
173	Thoothukudi RTO	G	TN69G1161	02-03-2020	Omni Bus (Private Use)	18
174	Thoothukudi RTO	G	TN69G1229	02-03-2020	Omni Bus (Private Use)	26
175	Thoothukudi RTO	G	TN69G1207	02-03-2020	Omni Bus (Private Use)	18
176	Thoothukudi RTO	G	TN69G1228	29-08-2020	Omni Bus (Private Use)	32
177	Tiruchi RTO	G	TN45G1742	20-03-2020	Omni Bus (Private Use)	32
178	Tiruchi RTO	G	TN45G1778	20-03-2020	Omni Bus (Private Use)	32
179	Tiruchi RTO	G	TN45G1749	20-03-2020	Omni Bus (Private Use)	18
180	Tiruchi RTO	G	TN45G1747	20-03-2020	Omni Bus (Private Use)	32
181	Tiruchi RTO	G	TN45G1758	09-03-2020	Omni Bus (Private Use)	26
182	Tiruchi RTO	G	TN45G1724	20-03-2020	Omni Bus (Private Use)	32
183	Tiruchi RTO	G	TN45G1735	02-03-2020	Omni Bus (Private Use)	26

Sl. No.	Name of RTO/UO	G/P	Regn. No.	Regn. Date	Description	Seating capacity
184	Tiruchi RTO	G	TN45G1720	09-03-2020	Omni Bus (Private Use)	26
185	Tiruchi RTO	G	TN45G1770	09-03-2020	Omni Bus (Private Use)	26
186	Tiruchi RTO	P	TN45CC9799	23-08-2023	Omni Bus (Private Use)	14
187	Tiruchi RTO	P	TN45BS8876	01-04-2021	Omni Bus (Private Use)	18
188	Tirunelveli RTO	P	TN72BQ7669	20-03-2020	Omni Bus (Private Use)	39
189	Tirunelveli RTO	G	TN72G1760	18-03-2020	Omni Bus (Private Use)	32
190	Tirunelveli RTO	P	TN72CD8590	28-03-2024	Omni Bus (Private Use)	21
191	Tirunelveli RTO	P	TN72CD1689	21-12-2023	Omni Bus (Private Use)	43
192	Tirunelveli RTO	G	TN72G1731	04-03-2020	Omni Bus (Private Use)	18
193	Tirunelveli RTO	G	TN72G1661	20-03-2020	Omni Bus (Private Use)	32
194	Tirunelveli RTO	G	TN72G1668	04-03-2020	Omni Bus (Private Use)	18
195	Tirunelveli RTO	G	TN72G1755	04-03-2020	Omni Bus (Private Use)	26
196	Tirunelveli RTO	G	TN72G1741	18-03-2020	Omni Bus (Private Use)	32
197	Tirunelveli RTO	G	TN72G1732	04-03-2020	Omni Bus (Private Use)	26
198	Tirunelveli RTO	G	TN72G1670	04-03-2020	Omni Bus (Private Use)	26
199	Tiruppur (north) RTO	G	TN39G0546	03-09-2020	Omni Bus (Private Use)	48
200	Tiruppur (north) RTO	G	TN39G0517	17-03-2020	Omni Bus (Private Use)	32
201	Tiruppur (north) RTO	G	TN06G1328	12-04-2019	Omni Bus (Private Use)	53
202	Tiruppur (north) RTO	G	TN06G1395	12-04-2019	Omni Bus (Private Use)	25
203	Tiruppur (north) RTO	G	TN39G5001	12-03-2020	Omni Bus (Private Use)	18
204	Tiruppur (north) RTO	G	TN39G0587	21-03-2020	Omni Bus (Private Use)	32
205	Tiruvallur RTO	G	TN20G2315	09-01-2019	Omni Bus (Private Use)	17
206	Tiruvallur RTO	G	TN20G4294	12-12-2023	Omni Bus (Private Use)	13
207	Tiruvallur RTO	G	TN20G4279	12-12-2023	Omni Bus (Private Use)	13
208	Tiruvallur RTO	G	TN20G4290	12-12-2023	Omni Bus (Private Use)	13
209	Tiruvallur RTO	G	TN20G2273	09-01-2019	Omni Bus (Private Use)	17
210	Tiruvallur RTO	G	TN20G2335	09-01-2019	Omni Bus (Private Use)	17
211	Tiruvallur RTO	G	TN20G2336	09-01-2019	Omni Bus (Private Use)	17
212	Tiruvallur RTO	G	TN20G2288	09-01-2019	Omni Bus (Private Use)	17
213	Tiruvallur RTO	G	TN20G2278	09-01-2019	Omni Bus (Private Use)	17
214	Tiruvallur RTO	G	TN20G2337	09-01-2019	Omni Bus (Private Use)	17
215	Tiruvallur RTO	G	TN20G2319	09-01-2019	Omni Bus (Private Use)	17
216	Tiruvallur RTO	G	TN20G2275	09-01-2019	Omni Bus (Private Use)	17
217	Tiruvallur RTO	G	TN20G2333	09-01-2019	Omni Bus (Private Use)	17
218	Tiruvallur RTO	G	TN20G2265	09-01-2019	Omni Bus (Private Use)	17
219	Tiruvallur RTO	G	TN20G2308	09-01-2019	Omni Bus (Private Use)	17
220	Tiruvallur RTO	G	TN20G2356	09-01-2019	Omni Bus (Private Use)	17
221	Tiruvallur RTO	G	TN20G2306	09-01-2019	Omni Bus (Private Use)	17
222	Tiruvallur RTO	G	TN20G2364	09-01-2019	Omni Bus (Private Use)	17
223	Tiruvallur RTO	G	TN20G4250	13-04-2023	Omni Bus (Private Use)	26
224	Tiruvallur RTO	G	TN20G4322	12-12-2023	Omni Bus (Private Use)	13
225	Tiruvallur RTO	G	TN20G4339	12-12-2023	Omni Bus (Private Use)	13
226	Tiruvallur RTO	G	TN20G4345	12-12-2023	Omni Bus (Private Use)	13
227	Tiruvallur RTO	G	TN20G4353	12-12-2023	Omni Bus (Private Use)	13
228	Tiruvallur RTO	G	TN20G2556	07-03-2020	Omni Bus (Private Use)	18
229	Tiruvallur RTO	G	TN20G4296	12-12-2023	Omni Bus (Private Use)	13

Sl. No.	Name of RTO/UO	G/P	Regn. No.	Regn. Date	Description	Seating capacity
230	Tiruvallur RTO	G	TN20G4347	12-12-2023	Omni Bus (Private Use)	13
231	Tiruvallur RTO	G	TN20G4288	12-12-2023	Omni Bus (Private Use)	13
232	Tiruvallur RTO	G	TN20G4298	12-12-2023	Omni Bus (Private Use)	13
233	Tiruvallur RTO	G	TN20G4363	12-12-2023	Omni Bus (Private Use)	13
234	Tiruvallur RTO	G	TN20G2497	07-03-2020	Omni Bus (Private Use)	26
235	Tiruvallur RTO	G	TN20G4350	12-12-2023	Omni Bus (Private Use)	13
236	Tiruvannamalai RTO	G	TN06G1337	12-04-2019	Omni Bus (Private Use)	25
237	Tiruvannamalai RTO	G	TN25G0811	19-03-2020	Omni Bus (Private Use)	18
238	Tiruvannamalai RTO	G	TN21G3146	21-10-2020	Omni Bus (Private Use)	26
239	Tiruvannamalai RTO	G	TN25G0843	19-03-2020	Omni Bus (Private Use)	32
240	Tiruvarur RTO	G	TN50G0540	04-09-2020	Omni Bus (Private Use)	48
241	Vellore RTO	P	TN23DA2486	14-03-2022	Omni Bus (Private Use)	13
242	Virudhunagar RTO	G	TN67G1153	03-09-2020	Omni Bus (Private Use)	48
243	Virudhunagar RTO	G	TN67G1065	28-06-2019	Omni Bus (Private Use)	23
244	Ambasamuthiram UO	P	TN11AL9977	09-05-2019	Motor Car	15
245	Ariyalur RTO	G	TN61G0310	28-02-2020	Motor Car	18
246	Ariyalur RTO	G	TN61G0326	28-02-2020	Motor Car	26
247	Ariyalur RTO	G	TN61G0335	28-02-2020	Motor Car	26
248	Chengalpattu RTO	P	TN19AP9385	28-10-2020	Motor Car	13
249	Chengalpattu RTO	G	TN19G0249	02-03-2020	Motor Car	18
250	Chennai (central) RTO	P	TN01BL7412	08-04-2021	Motor Car	14
251	Chennai (central) RTO	P	TN01BM7941	13-01-2022	Motor Car	13
252	Chennai (east) RTO	P	TN04AX1186	07-02-2020	Motor Car	14
253	Chennai (east) RTO	G	TN04DG4000	10-09-2019	Motor Car	14
254	Chennai (east) RTO	P	TN04AW0010	10-01-2020	Motor Car	14
255	Chennai (east) RTO	G	TN04G0754	11-12-2019	Motor Car	11
256	Chennai (east) RTO	G	TN04G0794	17-12-2019	Motor Car	11
257	Chennai (north-east) RTO	P	TN11AK1985	10-01-2019	Motor Car	13
258	Chennai (south-east) RTO	G	TN06G2667	28-04-2023	Motor Car	18
259	Chennai (south-east) RTO	G	TN06G1339	09-03-2020	Motor Car	26
260	Chennai (west) RTO	G	TN09EG0001	12-01-2022	Motor Car	17
261	Coimbatore (central) RTO	G	TN66G1054	17-03-2020	Motor Car	32
262	Coimbatore (central) RTO	G	TN66G1084	05-03-2020	Motor Car	18
263	Coimbatore (central) RTO	G	TN66G1076	17-03-2020	Motor Car	32
264	Coimbatore (central) RTO	G	TN66G1053	18-03-2020	Motor Car	32
265	Coimbatore (central) RTO	G	TN66G1413	08-02-2023	Motor Car	18
266	Coimbatore (central) RTO	P	TN66AM2884	08-03-2023	Motor Car	14
267	Coimbatore (central) RTO	P	TN66AM0299	02-02-2023	Motor Car	14
268	Coimbatore (central) RTO	P	TN66AM5584	13-04-2023	Motor Car	14
269	Coimbatore (central) RTO	P	TN66AC4527	27-09-2019	Motor Car	13
270	Coimbatore (central) RTO	G	TN66G1035	02-03-2020	Motor Car	26
271	Coimbatore (central) RTO	G	TN66G1046	02-03-2020	Motor Car	26
272	Coimbatore (central) RTO	P	TN66AM4983	05-04-2023	Motor Car	14
273	Coimbatore (central) RTO	P	TN66AL9772	27-01-2023	Motor Car	14
274	Coimbatore (central) RTO	G	TN66G1100	28-08-2019	Motor Car	14
275	Coimbatore (west) RTO	P	TN99Y0761	10-01-2023	Motor Car	14
276	Coimbatore (west) RTO	P	TN99AC3333	06-03-2023	Motor Car	14

Sl. No.	Name of RTO/UO	G/P	Regn. No.	Regn. Date	Description	Seating capacity
277	Dharmapuri RTO	P	TN29BK3746	25-02-2019	Motor Car	18
278	Dindigul RTO	P	TN57BS7468	02-04-2024	Motor Car	11
279	Dindigul RTO	G	TN57G1091	09-02-2023	Motor Car	18
280	Gummidipoondi UO	P	TN18AW1236	10-07-2019	Motor Car	14
281	Kallakurichi RTO	P	TN15M7281	04-03-2020	Motor Car	13
282	Kancheepuram RTO	G	TN21G3065	03-03-2020	Motor Car	26
283	Kancheepuram RTO	G	TN21G3119	03-03-2020	Motor Car	18
284	Kancheepuram RTO	G	TN21G3114	03-03-2020	Motor Car	18
285	Karur RTO	G	TN47G0471	29-03-2023	Motor Car	26
286	Kumarapalayam RTO	P	TN34AX5999	23-04-2021	Motor Car	15
287	Kumbakonam RTO	P	TN68AF7392	04-01-2022	Motor Car	18
288	Madurai (north) RTO	G	TN59G1699	01-03-2023	Motor Car	18
289	Madurai (north) RTO	P	TN87B3793	09-12-2019	Motor Car	14
290	Madurai (north) RTO	P	TN59CF2948	05-02-2020	Motor Car	18
291	Madurai (south) RTO	P	TN58BK9799	22-11-2023	Motor Car	13
292	Madurai (south) RTO	G	TN58G0259	10-01-2024	Motor Car	26
293	Meenambakkam RTO	P	TN11AV4033	13-07-2021	Motor Car	18
294	Nagapattinam RTO	G	TN51G0775	19-01-2023	Motor Car	26
295	Nagercoil RTO	P	TN74AU4312	18-01-2019	Motor Car	14
296	Nagercoil RTO	P	TN11AV0586	28-04-2021	Motor Car	15
297	Nagercoil RTO	G	TN74G0936	04-01-2024	Motor Car	26
298	Ooty RTO	G	TN43G0759	03-03-2020	Motor Car	26
299	Ooty RTO	G	TN43G0753	03-03-2020	Motor Car	18
300	Ooty RTO	G	TN43G0889	02-01-2024	Motor Car	26
301	Ooty RTO	G	TN43G0897	29-11-2021	Motor Car	26
302	Ooty RTO	G	TN43G0876	29-11-2021	Motor Car	26
303	Perambalur RTO	G	TN46G0554	18-03-2020	Motor Car	32
304	Perambalur RTO	G	TN46G0498	09-03-2020	Motor Car	26
305	Poonamallee RTO	G	TN12G0105	12-10-2021	Motor Car	13
306	Pudukottai RTO	G	TN55G0992	08-02-2023	Motor Car	18
307	Pudukottai RTO	G	TN55G0898	03-05-2021	Motor Car	26
308	Rajapalayam UO	P	TN95E7242	21-04-2021	Motor Car	13
309	Ranipet RTO	G	TN73G0065	27-02-2020	Motor Car	18
310	Ranipet RTO	P	TN11AQ6030	13-12-2019	Motor Car	14
311	Ranipet RTO	P	TN11AM2222	20-06-2019	Motor Car	14
312	Ranipet RTO	P	TN73AK0969	12-03-2021	Motor Car	13
313	Redhills RTO	P	TN18AU5101	11-06-2019	Motor Car	18
314	Redhills RTO	P	TN18AU5056	11-06-2019	Motor Car	18
315	Salem (south) RTO	P	TN90E6586	23-01-2020	Motor Car	18
316	Salem (south) RTO	P	TN90E8703	23-03-2020	Motor Car	13
317	Salem (west) RTO	G	TN30G0799	29-04-2021	Motor Car	26
318	Salem (west) RTO	G	TN30G0860	21-05-2019	Motor Car	14
319	Sankagiri RTO	P	TN52AJ0010	05-05-2023	Motor Car	11
320	Sholinganallur RTO	P	TN14T0274	28-03-2019	Motor Car	18
321	Sivagangai RTO	G	TN63G0977	08-02-2023	Motor Car	18
322	Sivagangai RTO	G	TN63G0894	21-06-2019	Motor Car	27

Sl. No.	Name of RTO/UO	G/P	Regn. No.	Regn. Date	Description	Seating capacity
323	Sivagangai RTO	G	TN63G0856	30-04-2019	Motor Car	18
324	Sivakasi RTO	P	TN48BA7362	13-03-2020	Motor Car	13
325	Srirangam RTO	P	TN48BB9333	01-03-2021	Motor Car	18
326	Srirangam RTO	P	TN48BK3004	15-12-2023	Motor Car	14
327	Tambaram RTO	P	TN11BH9172	11-01-2024	Motor Car	13
328	Tambaram RTO	P	TN11AT9859	29-01-2021	Motor Car	13
329	Tambaram RTO	P	TN11BS2345	02-01-2024	Motor Car	18
330	Tambaram RTO	P	TN11AM6136	03-07-2019	Motor Car	26
331	Tambaram RTO	P	TN11AK4555	25-01-2019	Motor Car	13
332	Tambaram RTO	P	TN11AZ9091	24-08-2022	Motor Car	14
333	Tambaram RTO	P	TN11BA5587	30-09-2022	Motor Car	26
334	Tambaram RTO	P	TN11AT1082	29-10-2020	Motor Car	18
335	Tambaram RTO	P	TN11AQ8120	02-01-2020	Motor Car	26
336	Tambaram RTO	P	TN11AQ8519	07-01-2020	Motor Car	21
337	Tambaram RTO	P	TN11AU4199	26-02-2021	Motor Car	18
338	Tambaram RTO	P	TN11AU4001	26-02-2021	Motor Car	18
339	Tambaram RTO	G	TN11G0135	30-07-2020	Motor Car	26
340	Tambaram RTO	P	TN11AV6268	20-11-2020	Motor Car	18
341	Tambaram RTO	P	TN11AT4225	03-12-2020	Motor Car	15
342	Tambaram RTO	P	TN11AW2198	01-10-2021	Motor Car	13
343	Tambaram RTO	P	TN11AU8813	12-04-2021	Motor Car	13
344	Tambaram RTO	P	TN11AY2727	06-08-2021	Motor Car	18
345	Tambaram RTO	P	TN11AV2332	17-06-2021	Motor Car	26
346	Tambaram RTO	P	TN11AV4827	22-07-2021	Motor Car	13
347	Tambaram RTO	P	TN11AW3972	22-10-2021	Motor Car	14
348	Tambaram RTO	P	TN11BJ1999	02-12-2021	Motor Car	13
349	Tambaram RTO	P	TN11BJ7477	29-02-2024	Motor Car	14
350	Tambaram RTO	P	TN11BE3499	28-03-2023	Motor Car	14
351	Tambaram RTO	P	TN11BH0912	08-11-2023	Motor Car	15
352	Tambaram RTO	P	TN11BH2662	17-11-2023	Motor Car	14
353	Tambaram RTO	P	TN11BF0016	01-08-2023	Motor Car	26
354	Tambaram RTO	P	TN11BB7642	06-01-2023	Motor Car	14
355	Tambaram RTO	P	TN11BB7601	06-01-2023	Motor Car	14
356	Tambaram RTO	P	TN11BV0001	09-11-2023	Motor Car	14
357	Tambaram RTO	P	TN11BB7170	04-01-2023	Motor Car	13
358	Tambaram RTO	P	TN11BE1717	01-03-2023	Motor Car	13
359	Tambaram RTO	P	TN11BA1999	05-02-2021	Motor Car	26
360	Tambaram RTO	P	TN11BH0493	03-11-2023	Motor Car	13
361	Tambaram RTO	P	TN11BD1999	09-03-2023	Motor Car	11
362	Tambaram RTO	P	TN11BF1406	08-09-2023	Motor Car	13
363	Tambaram RTO	P	TN11BH5657	15-12-2023	Motor Car	18
364	Tambaram RTO	P	TN11BH6981	26-12-2023	Motor Car	14
365	Tambaram RTO	P	TN11BH9151	11-01-2024	Motor Car	13
366	Tambaram RTO	P	TN11AT9113	22-01-2021	Motor Car	15
367	Tambaram RTO	P	TN11BJ4204	12-02-2024	Motor Car	18
368	Tambaram RTO	P	TN11BJ4748	14-02-2024	Motor Car	18
369	Tambaram RTO	P	TN11BJ4738	14-02-2024	Motor Car	18

Sl. No.	Name of RTO/UO	G/P	Regn. No.	Regn. Date	Description	Seating capacity
370	Tambaram RTO	P	TN11BJ4789	14-02-2024	Motor Car	18
371	Tambaram RTO	P	TN11BJ4781	14-02-2024	Motor Car	18
372	Tambaram RTO	P	TN11BJ5911	21-02-2024	Motor Car	18
373	Tambaram RTO	P	TN11BQ5555	14-09-2023	Motor Car	14
374	Tambaram RTO	P	TN11BM6969	01-03-2024	Motor Car	13
375	Tambaram RTO	P	TN11BJ9679	14-03-2024	Motor Car	18
376	Tambaram RTO	P	TN11BJ9622	14-03-2024	Motor Car	18
377	Tambaram RTO	P	TN11BP9000	14-03-2024	Motor Car	14
378	Tambaram RTO	P	TN11BF4242	27-09-2023	Motor Car	15
379	Tambaram RTO	P	TN11BK3930	10-04-2024	Motor Car	14
380	Tambaram RTO	P	TN11BA8460	25-10-2022	Motor Car	14
381	Tambaram RTO	P	TN11AU0008	23-09-2020	Motor Car	15
382	Tambaram RTO	P	TN11BH7270	03-01-2024	Motor Car	18
383	Tambaram RTO	P	TN11AY6971	13-05-2022	Motor Car	15
384	Tambaram RTO	P	TN11BA9909	31-10-2022	Motor Car	18
385	Tambaram RTO	P	TN11AX7588	02-03-2022	Motor Car	13
386	Tambaram RTO	P	TN11AK9864	27-02-2019	Motor Car	14
387	Tambaram RTO	P	TN11AK9891	27-02-2019	Motor Car	14
388	Tambaram RTO	P	TN11BC3609	20-02-2023	Motor Car	26
389	Tambaram RTO	P	TN11AU1233	05-02-2021	Motor Car	18
390	Tambaram RTO	P	TN11AZ7987	08-08-2022	Motor Car	26
391	Tambaram RTO	P	TN11BH7475	02-01-2024	Motor Car	14
392	Tambaram RTO	P	TN11AK6193	01-02-2019	Motor Car	14
393	Tambaram RTO	P	TN11AU3335	18-02-2021	Motor Car	13
394	Tambaram RTO	P	TN11AT0540	23-10-2020	Motor Car	15
395	Tambaram RTO	P	TN11AU2623	18-02-2021	Motor Car	18
396	Tambaram RTO	P	TN11BA5427	29-09-2022	Motor Car	14
397	Tambaram RTO	P	TN11BA8050	19-10-2022	Motor Car	13
398	Tambaram RTO	P	TN11AW2016	01-10-2021	Motor Car	18
399	Tambaram RTO	P	TN11AR0120	21-01-2020	Motor Car	21
400	Tambaram RTO	P	TN11AR0133	21-01-2020	Motor Car	14
401	Tambaram RTO	P	TN11AU4248	02-03-2021	Motor Car	13
402	Tambaram RTO	P	TN11AT2073	06-11-2020	Motor Car	18
403	Tambaram RTO	P	TN11AU7999	14-12-2020	Motor Car	18
404	Tambaram RTO	P	TN11AT3807	30-11-2020	Motor Car	18
405	Tambaram RTO	P	TN11AT4613	08-12-2020	Motor Car	15
406	Tambaram RTO	P	TN11AU7729	30-03-2021	Motor Car	15
407	Tambaram RTO	P	TN11BE0884	30-06-2023	Motor Car	18
408	Tambaram RTO	P	TN11AV9154	02-09-2021	Motor Car	13
409	Tambaram RTO	P	TN11BK1557	26-03-2024	Motor Car	18
410	Tambaram RTO	P	TN11BS4444	26-03-2024	Motor Car	11
411	Tambaram RTO	P	TN11BM0059	29-02-2024	Motor Car	26
412	Tambaram RTO	P	TN11BB4545	06-12-2022	Motor Car	13
413	Tambaram RTO	P	TN11BD1042	17-04-2023	Motor Car	18
414	Tambaram RTO	P	TN11BD5604	24-05-2023	Motor Car	14
415	Tambaram RTO	P	TN11BB6802	03-01-2023	Motor Car	26

Sl. No.	Name of RTO/UO	G/P	Regn. No.	Regn. Date	Description	Seating capacity
416	Tambaram RTO	P	TN11BB0004	30-01-2023	Motor Car	14
417	Tambaram RTO	P	TN11BC1909	01-02-2023	Motor Car	18
418	Tambaram RTO	P	TN11BH0469	03-11-2023	Motor Car	26
419	Tambaram RTO	P	TN11BC5326	03-03-2023	Motor Car	18
420	Tambaram RTO	P	TN11BF0999	08-03-2023	Motor Car	18
421	Tambaram RTO	P	TN11BJ6000	01-02-2024	Motor Car	26
422	Tambaram RTO	P	TN11BJ2799	01-02-2024	Motor Car	14
423	Tambaram RTO	P	TN11BH4910	14-12-2023	Motor Car	26
424	Tambaram RTO	P	TN11BJ5001	20-12-2023	Motor Car	14
425	Tambaram RTO	P	TN11BJ0378	22-01-2024	Motor Car	26
426	Tambaram RTO	P	TN11BJ1834	30-01-2024	Motor Car	26
427	Tambaram RTO	P	TN11BJ2819	05-02-2024	Motor Car	14
428	Tambaram RTO	P	TN11BJ4933	15-02-2024	Motor Car	18
429	Tambaram RTO	P	TN11BJ4575	13-02-2024	Motor Car	18
430	Tambaram RTO	P	TN11BJ4521	13-02-2024	Motor Car	18
431	Tambaram RTO	P	TN11BJ4565	13-02-2024	Motor Car	18
432	Tambaram RTO	P	TN11BJ4584	13-02-2024	Motor Car	18
433	Tambaram RTO	P	TN11BJ4542	13-02-2024	Motor Car	18
434	Tambaram RTO	P	TN11BJ4579	13-02-2024	Motor Car	18
435	Tambaram RTO	P	TN11BJ4525	13-02-2024	Motor Car	18
436	Tambaram RTO	P	TN11BJ4550	13-02-2024	Motor Car	18
437	Tambaram RTO	P	TN11BJ4910	15-02-2024	Motor Car	18
438	Tambaram RTO	P	TN11BJ4961	15-02-2024	Motor Car	18
439	Tambaram RTO	P	TN11BJ4901	15-02-2024	Motor Car	18
440	Tambaram RTO	P	TN11BJ9555	12-03-2024	Motor Car	18
441	Tambaram RTO	P	TN11BF5061	04-10-2023	Motor Car	14
442	Tambaram RTO	P	TN11AV2345	29-01-2021	Motor Car	18
443	Tambaram RTO	P	TN11BA9009	04-11-2022	Motor Car	18
444	Tambaram RTO	P	TN11AX4036	01-02-2022	Motor Car	18
445	Tambaram RTO	P	TN11AY3665	18-04-2022	Motor Car	13
446	Tambaram RTO	P	TN11BA1065	29-08-2022	Motor Car	13
447	Tambaram RTO	P	TN11BA1467	01-09-2022	Motor Car	14
448	Tambaram RTO	P	TN11BA1416	01-09-2022	Motor Car	13
449	Tambaram RTO	P	TN11BA2202	06-09-2022	Motor Car	26
450	Tambaram RTO	P	TN11AX1946	11-01-2022	Motor Car	13
451	Tambaram RTO	P	TN11AY9495	30-05-2022	Motor Car	18
452	Tambaram RTO	P	TN11AY5983	06-05-2022	Motor Car	14
453	Tambaram RTO	P	TN11AL7957	26-04-2019	Motor Car	18
454	Tambaram RTO	P	TN11AP5528	13-09-2019	Motor Car	14
455	Tambaram RTO	P	TN11AP7463	27-09-2019	Motor Car	14
456	Tambaram RTO	P	TN11AZ0634	15-06-2022	Motor Car	13
457	Tambaram RTO	P	TN11AQ0609	25-10-2019	Motor Car	14
458	Tambaram RTO	P	TN11AL2500	15-03-2019	Motor Car	15
459	Tambaram RTO	P	TN11AT5005	01-10-2020	Motor Car	26
460	Tambaram RTO	P	TN11AL5096	03-04-2019	Motor Car	14
461	Tambaram RTO	P	TN11BE2662	11-07-2023	Motor Car	14
462	Tambaram RTO	P	TN11BB8250	11-01-2023	Motor Car	18

Sl. No.	Name of RTO/UO	G/P	Regn. No.	Regn. Date	Description	Seating capacity
463	Tambaram RTO	P	TN11AY6849	13-05-2022	Motor Car	18
464	Tambaram RTO	P	TN11AZ4334	11-07-2022	Motor Car	18
465	Tambaram RTO	P	TN11AW4451	27-10-2021	Motor Car	26
466	Tambaram RTO	P	TN11AM6054	02-07-2019	Motor Car	13
467	Tambaram RTO	P	TN11BC0001	12-02-2021	Motor Car	18
468	Tambaram RTO	P	TN11AP1248	08-08-2019	Motor Car	18
469	Tambaram RTO	P	TN11AM4497	20-06-2019	Motor Car	27
470	Tambaram RTO	P	TN11AW5605	10-11-2021	Motor Car	13
471	Tambaram RTO	P	TN11AQ7950	03-01-2020	Motor Car	18
472	Tambaram RTO	P	TN11AR2500	05-02-2020	Motor Car	26
473	Tambaram RTO	P	TN11AR8034	17-03-2020	Motor Car	14
474	Tambaram RTO	P	TN11AS5621	04-09-2020	Motor Car	18
475	Tambaram RTO	P	TN11BF6751	16-10-2023	Motor Car	14
476	Tambaram RTO	P	TN11BC7701	21-03-2023	Motor Car	18
477	Tambaram RTO	P	TN11BK3344	02-04-2024	Motor Car	18
478	Tambaram RTO	P	TN11AV1874	22-06-2021	Motor Car	13
479	Tambaram RTO	P	TN11AV7377	13-08-2021	Motor Car	26
480	Tambaram RTO	P	TN11BD5959	30-03-2023	Motor Car	18
481	Tambaram RTO	P	TN11BD9559	30-03-2023	Motor Car	14
482	Tambaram RTO	P	TN11BC9284	31-03-2023	Motor Car	18
483	Tambaram RTO	P	TN11BC9454	31-03-2023	Motor Car	14
484	Tambaram RTO	P	TN11AV6720	10-08-2021	Motor Car	26
485	Tambaram RTO	P	TN11BB4775	14-12-2022	Motor Car	26
486	Tambaram RTO	P	TN11BH0949	08-11-2023	Motor Car	13
487	Tambaram RTO	P	TN11BE5031	27-07-2023	Motor Car	14
488	Tambaram RTO	P	TN11BJ1649	29-01-2024	Motor Car	18
489	Tambaram RTO	P	TN11BE6566	03-08-2023	Motor Car	18
490	Tambaram RTO	G	TN11G0465	03-02-2023	Motor Car	18
491	Tambaram RTO	P	TN11BB8197	10-01-2023	Motor Car	13
492	Tambaram RTO	P	TN11BE8834	23-08-2023	Motor Car	14
493	Tambaram RTO	P	TN11BH2126	20-11-2023	Motor Car	13
494	Tambaram RTO	P	TN11BJ4069	09-02-2024	Motor Car	13
495	Tambaram RTO	P	TN11BF8800	25-10-2023	Motor Car	14
496	Tambaram RTO	P	TN11BC0877	31-01-2023	Motor Car	13
497	Tambaram RTO	P	TN11BC5656	02-03-2023	Motor Car	18
498	Tambaram RTO	P	TN11BH7333	05-01-2024	Motor Car	14
499	Tambaram RTO	P	TN11BH7444	05-01-2024	Motor Car	14
500	Tambaram RTO	P	TN11BJ5280	16-02-2024	Motor Car	18
501	Tambaram RTO	P	TN11BJ1345	22-09-2023	Motor Car	14
502	Tambaram RTO	P	TN11BF3183	29-09-2023	Motor Car	13
503	Tambaram RTO	P	TN11BD3199	03-05-2023	Motor Car	14
504	Tambaram RTO	P	TN11BD2795	28-04-2023	Motor Car	14
505	Tambaram RTO	P	TN11BD2332	28-04-2023	Motor Car	14
506	Tambaram RTO	G	TN11G0165	15-04-2019	Motor Car	25
507	Tambaram RTO	P	TN11AX3836	31-01-2022	Motor Car	13
508	Tambaram RTO	P	TN11AL7117	16-04-2019	Motor Car	21

Sl. No.	Name of RTO/UO	G/P	Regn. No.	Regn. Date	Description	Seating capacity
509	Tambaram RTO	P	TN11BC6826	14-03-2023	Motor Car	18
510	Tambaram RTO	P	TN11BB0500	07-11-2022	Motor Car	18
511	Tambaram RTO	P	TN11BK0005	07-11-2022	Motor Car	18
512	Tambaram RTO	P	TN11BK2345	15-03-2023	Motor Car	18
513	Tambaram RTO	P	TN11AR7777	14-06-2019	Motor Car	27
514	Tambaram RTO	P	TN11BJ7394	29-02-2024	Motor Car	13
515	Tambaram RTO	P	TN11AL0104	01-03-2019	Motor Car	15
516	Tambaram RTO	P	TN11AL1212	10-06-2019	Motor Car	27
517	Tambaram RTO	P	TN11AY9894	08-06-2022	Motor Car	13
518	Tambaram RTO	P	TN11AL5758	05-04-2019	Motor Car	14
519	Tambaram RTO	P	TN11AZ3025	04-07-2022	Motor Car	26
520	Tenkasi RTO	G	TN76G0343	02-03-2020	Motor Car	26
521	Tenkasi RTO	G	TN76G0306	02-03-2020	Motor Car	18
522	Theni RTO	P	TN60AL2345	20-03-2019	Motor Car	18
523	Theni RTO	G	TN60G0745	16-03-2020	Motor Car	32
524	Theni RTO	G	TN60G0743	31-08-2020	Motor Car	32
525	Theni RTO	G	TN60G0705	31-08-2020	Motor Car	32
526	Theni RTO	G	TN60G0711	10-04-2019	Motor Car	18
527	Thoothukudi RTO	G	TN69G1095	18-01-2019	Motor Car	13
528	Thoothukudi RTO	G	TN69G1141	29-10-2020	Motor Car	18
529	Tiruchi RTO	P	TN45CD8799	25-03-2024	Motor Car	14
530	Tiruchi RTO	P	TN45CC0906	20-01-2023	Motor Car	13
531	Tiruchi RTO	P	TN45CC2505	28-02-2023	Motor Car	13
532	Tiruchi RTO	P	TN45CD9375	12-04-2024	Motor Car	13
533	Tiruchi RTO	P	TN45CD7868	28-02-2024	Motor Car	14
534	Tiruchi RTO	G	TN45G1922	06-02-2023	Motor Car	18
535	Tiruchi RTO	P	TN45CH1221	29-02-2024	Motor Car	14
536	Tiruchi RTO	P	TN45BR7662	13-03-2020	Motor Car	13
537	Tirunelveli RTO	G	TN72G1791	12-02-2021	Motor Car	26
538	Tirunelveli RTO	P	TN72CA0749	23-06-2022	Motor Car	13
539	Tirunelveli RTO	P	TN72BM6142	03-05-2019	Motor Car	27
540	Tirunelveli RTO	G	TN72G1730	19-09-2019	Motor Car	27
541	Tiruvannamalai RTO	G	TN25G0896	13-02-2023	Motor Car	18
542	Tiruvannamalai RTO	G	TN25G0994	29-03-2023	Motor Car	26
543	Vaniyambadi RTO	G	TN83G0065	28-02-2020	Motor Car	18
544	Vaniyambadi RTO	P	TN83D5232	16-06-2021	Motor Car	18
545	Vellore RTO	G	TN23G1555	03-02-2023	Motor Car	18
546	Vellore RTO	G	TN23G1489	27-02-2020	Motor Car	26
547	Vellore RTO	P	TN11AU8080	20-06-2019	Motor Car	14
548	Vellore RTO	G	TN23G1463	27-02-2020	Motor Car	18
549	Viluppuram RTO	G	TN32G1407	06-02-2023	Motor Car	18
550	Virudhunagar RTO	G	TN67G1139	09-03-2020	Motor Car	18
551	Virudhunagar RTO	G	TN67G1099	09-03-2020	Motor Car	26
552	Virudhunagar RTO	G	TN67G1129	17-03-2020	Motor Car	32
553	Chennai (central) RTO	P	TN01BS9091	12-04-2023	Camper Van / Trailer (Private Use)	18
554	Erode RTO	P	TN33BY2000	05-10-2023	Camper Van / Trailer (Private Use)	13
555	Mayiladuthurai RTO	G	TN82G0048	01-02-2023	Camper Van / Trailer (Private Use)	18

Sl. No.	Name of RTO/UO	G/P	Regn. No.	Regn. Date	Description	Seating capacity
556	Ooty RTO	G	TN43G0847	03-01-2019	Camper Van / Trailer (Private Use)	27
557	Ramanathapuram RTO	P	TN65AJ1096	20-02-2019	Camper Van / Trailer (Private Use)	25
558	Sivagangai RTO	G	TN63AG0010	12-03-2020	Camper Van / Trailer (Private Use)	18
559	Sivagangai RTO	G	TN63G0869	04-03-2020	Camper Van / Trailer (Private Use)	26
560	Tenkasi RTO	G	TN76G0410	22-06-2023	Camper Van / Trailer (Private Use)	18
561	Tiruchengode RTO	P	TN34AP9000	27-04-2023	Camper Van / Trailer (Private Use)	12
562	Tiruchi RTO	P	TN36BF9999	18-01-2019	Camper Van / Trailer (Private Use)	13
563	Chennai (north) RTO	P	TN05CM8264	21-03-2020	Private Service Vehicle (Individual Use)	25
564	Ramanathapuram RTO	P	TN65AM2210	05-11-2020	Private Service Vehicle (Individual Use)	32
565	Sankagiri RTO	P	TN52AD3377	16-08-2022	Private Service Vehicle (Individual Use)	13
566	Tambaram RTO	P	TN11AX3273	27-01-2022	Private Service Vehicle (Individual Use)	28
567	Tambaram RTO	P	TN11AX3213	27-01-2022	Private Service Vehicle (Individual Use)	28

Appendix 2.5 (Ref: Paragraph 2.4.9.8)

Incorrect chassis number

Sl. No	Chassis no. as in RC	Office Name	Registration No.	Registration Date	Purchase Date	Engine No.
1	"---------------"	Sriperumbudur RTO	TN21AC1065	03-06-2008	03-06-2008	MNH517853
2	"----------------"	Ramanathapuram RTO	TN65A5343	22-09-1997	22-09-1997	36130697G55557
3	"---------------"	Madurai (north) RTO	TN64B5943	14-01-2011	14-01-2011	OD1AB1990405
4	"---------------	Nagercoil RTO	TN74T5928	03-04-2004	17-10-2007	497SPTC31BVZ867462
5	"-------------	Srirangam RTO	TN480228	24-11-1999	24-11-1999	39131199G9398
6	"."	Sankagiri RTO	TN52E0734	14-12-2012	13-12-2012	OD1LC1523927
7	"."	Paramakudi UO	TN65AX5735	28-02-2018	13-01-2018	HA10ACJHA51203
8	"."	Thoothukudi RTO	TN69BF4287	09-08-2018	07-08-2018	.DP1GJ1038373
9	"."	Ambasamuthiram UO	TN76V7135	08-11-2011	23-09-2011	0D1KB1522200
10	"."	Thiruchendur RTO	TN69AW7705	08-08-2012	02-08-2012	HA10EJCHEB1244
11	"."	Sholinganallur RTO	TN14L5131	11-08-2017	01-08-2017	D4FCHM391869
12	"."	Thanjavur RTO	TN49AQ8577	12-09-2013	31-08-2013	OD1GD1218322
13	"."	Sholinganallur RTO	TN22BR9862	06-04-2011	06-04-2011	K10BN1367721
14	"."	Chennai (west) RTO	TN09CC3613	08-02-2016	06-02-2016	0P1BG2059480
15	"."	Tiruvannamalai RTO	TN25BB4023	29-09-2016	30-08-2016	HA10ERGHH20242
16	"."	Tiruvannamalai RTO	TN25AA7317	15-07-2011	28-06-2011	NABO2831
17	"."	Madurai (north) RTO	TN59AM6205	18-02-2010	17-02-2010	5TSC 021105
18	"."	Ambattur RTO	TN18T1018	12-11-2013	09-11-2013	0D1LD1176822
19	"."	Kallakurichi RTO	TN15U9978	05-04-2017	04-03-2017	E3N8E0444325
20	"."	Chennai (north) RTO	TN05K1505	14-08-2003	14-08-2003	AEMBKD34788
21	"."	Kancheepuram RTO	TN21AL6152	30-04-2012	19-03-2012	HA10EHCHB41191
22	"."	Ranipet RTO	TN73P3058	26-07-2017	29-06-2017	JC65ET1081065
23	"."	Ranipet RTO	TN73P2283	10-07-2017	03-07-2017	EG4EH1696537
24	"."	Ranipet RTO	TN73P3936	10-08-2017	28-07-2017	EG4GH1223983
25	"."	Ranipet RTO	TN73P3939	10-08-2017	09-08-2017	HA10AGHHF61288
26	"."	Arakkonam UO	TN73Z8184	27-01-2010	26-01-2010	OD1AA1308952
27	"."	Madurai (south) RTO	TN58X1684	10-12-2010	30-11-2010	JZMBTG00321
28	"."	Madurai (south) RTO	TN58H1567	03-09-2002	03-09-2002	K892HM760878
29	"."	Krishnagiri RTO	TN24Q2022	28-12-2012	10-12-2012	JF32AACGL11520
30	"."	Vellore RTO	TN23AR8260	25-10-2011	21-10-2011	HA10EFBHK00476
31	"."	Vellore RTO	TN23CK5337	18-06-2018	13-06-2018	JA06EHJ9A31184
32	"."	Avinashi UO	TN39BY6179	01-03-2013	18-02-2013	JEZWCJ03221
33	"."	Ariyalur RTO	TN61P7330	19-07-2018	05-07-2018	JC71ET3074566
34	"."	Ariyalur RTO	TN61C7108	14-11-2012	12-10-2012	HA10EJCHFA4791
35	"."	Perambalur RTO	TN46V7498	23-01-2018	04-11-2017	DP1NH1154514
36	"."	Perambalur RTO	TN46T0015	05-01-2016	19-12-2015	HA10EWFHL49599
37	"."	Thoothukudi RTO	TN69AD5962	30-09-2011	29-09-2011	DZMBUF07163
38	"."	Thoothukudi RTO	TN69BF4810	20-08-2018	14-07-2018	JLYCJC42091
39	"."	Thanjavur RTO	TN49AR5140	18-12-2013	25-11-2013	2NC1060473
40	"."	Sankagiri RTO	TN52C5407	01-12-2011	30-11-2011	HA10EGBHH30505
41	"."	Sankagiri RTO	TN52C7014	18-01-2012	07-01-2012	HA11ECB9M06316
42	"."	Coimbatore (south) RTO	TN38AH2371	20-06-2006	20-06-2006	DUMD27159
43	"."	Tiruchengode RTO	TN34T4608	18-10-2013	17-10-2013	5KAB067492

Sl. No	Chassis no. as in RC	Office Name	Registration No.	Registration Date	Purchase Date	Engine No.
44	"."	Tiruchengode RTO	TN34Q7798	22-05-2012	21-05-2012	0D1DC1103577
45	"."	Tiruchengode RTO	TN34Q6949	07-05-2012	04-05-2012	HA10ELCHD08104
46	"."	Gopichettipalayam RTO	TN36K9617	16-07-2007	13-07-2007	NA
47	"."	Cheyyar UO	TN25BZ7160	16-03-2017	06-03-2017	HA10ERHHAB5153
48	"."	Viluppuram RTO	TN32AL9531	26-12-2017	21-12-2017	HA10AGHHLE6532
49	"."	Viluppuram RTO	TN32AM2705	14-02-2018	25-01-2018	HA10AGHHL16196
50	"."	Ramanathapuram RTO	TN65L6432	21-02-2011	14-02-2011	HA10EHBHB00091
51	"."	Erode RTO	TN33BP7305	19-10-2017	17-10-2017	DJYCHF18305
52	"."	Pudukottai RTO	TN55AB6176	19-04-2012	09-04-2012	0D1BC1887685
53	"."	Namakkal (south) RTO	TN28AF1989	27-01-2010	06-01-2010	WXH597645
54	"."	Namakkal (south) RTO	TN88D0997	03-11-2017	02-11-2017	JF50ET5768646
55	"."	Avinashi UO	TN39CZ3177	14-12-2016	31-10-2016	JA06EJGGJ51398
56	"."	Erode (west) RTO	TN86B1212	05-07-2017	10-05-2017	JF33ACHGC11025
57	"."	Tiruvarur RTO	TN50Q1296	05-08-2014	28-07-2014	HA10EJEHF39051
58	"."	Tiruvarur RTO	TN50AC5106	16-08-2017	27-07-2017	JF50ET5407028
59	"."	Mannargudi UO	TN50AV1135	27-12-2017	26-12-2017	DP1NH1576002
60	"."	Kumbakonam RTO	TN68B2325	30-08-2010	27-08-2010	HA10EDAGH11024
61	"."	Kumbakonam RTO	TN68W7943	16-04-2018	21-03-2018	PFYWJM36638
62	"."	Mayiladuthurai RTO	TN51K8128	10-10-2012	19-08-2012	OD1HC1375965
63	"."	Marthandam RTO	TN75F1634	14-07-2011	08-07-2011	JF16EBBGF29190
64	"."	Viluppuram RTO	TN32AC1081	21-02-2013	20-02-2013	OG4AD1497653
65	"."	Chennai (central) RTO	TN01AK0200	20-10-2009	19-10-2009	HA10EA99J30355
66	"."	Marthandam RTO	TN75K6788	17-09-2012	12-09-2012	HA10ENCHH44256
67	"."	Tiruppur (north) RTO	TN39AU2451	24-03-2009	16-03-2009	0D1C91822693
68	"."	Tiruppur (south) RTO	TN42A7925	10-08-2009	08-08-2009	JC36E0170518
69	"."	Tiruppur (south) RTO	TN42A7918	10-08-2009	07-08-2009	JC44E0193210
70	"."	Erode RTO	TN33AU9023	06-09-2011	01-09-2011	HA10EFB9G20413
71	"."	Madurai (central) RTO	TN64E1040	29-06-2012	23-06-2012	HA10ENCHF06506
72	"."	Uthamapalayam UO	TN60U1825	05-07-2011	30-06-2011	0D1FB1335546
73	"."	Coimbatore (north) RTO	TN38CF3694	19-10-2016	19-10-2016	BG4KG1486999
74	"."	Coimbatore (north) RTO	TN38BK3134	24-10-2011	24-10-2011	HA10EDBHJ32621
75	"."	Coimbatore (central) RTO	TN37AY7666	28-03-2008	28-03-2008	JAMBPG29523
76	"."	Chennai (west) RTO	TN09CC6912	01-03-2016	26-02-2016	JF50E73062640
77	"."	Karur RTO	TN47V0162	02-07-2010	28-06-2010	0D1EA1595818
78	"."	Karur RTO	TN47V0248	02-07-2010	21-06-2010	0D1FA1580818
79	"..."	Tambaram RTO	TN63Y4779	02-05-1999	02-05-1999	...
80	"..."	Srivilliputhur RTO	TN67K5411	26-09-2007	20-09-2007	SVT181SEP/07
81	"..."	Thirumangalam UO	TN58Y6636	23-08-2011	19-08-2011	45S04012478
82	"..."	Coimbatore (central) RTO	TN38AB6296	20-05-2005	20-05-2005	....
83	"..."	Tenkasi RTO	TN72X8085	10-09-1999	10-09-1999	JT0011

Sl. No	Chassis no. as in RC	Office Name	Registration No.	Registration Date	Purchase Date	Engine No.
84	"..."	Madurai (south) RTO	TN58E2675	12-12-2000	12-12-2000	...
85	"..."	Tiruchi RTO	TN45M9673	18-09-2000	18-09-2000	CBH149906
86	"....."	Sivagangai RTO	TN59AZ3738	27-02-2008	27-02-2008	RT0072008
87	"....."	Omalure UO	TN65C2794	19-12-2001	19-12-2001	LOPOPOP
88	"......."	Madurai (south) RTO	TN58E2638	11-12-2000	11-12-2000	....
89	"......."	Tambaram RTO	TN22A1639	21-12-1994	21-12-1994	0
90	"......."	Redhills RTO	TN20AX0635	26-10-2005	26-10-2005	05G15E01764
91	".00"	Ambasamuthiram UO	TN72D1435	02-01-1995	02-01-1995	6EDMT115730
92	".00"	Ramanathapuram RTO	TN65D5402	27-02-2004	27-02-2004	04B15M00495
93	"\"	Tiruppur (north) RTO	TN39BU1685	01-08-2016	28-07-2016	E3N8E0307972
94	"\"	Ranipet RTO	TN73L6583	25-07-2016	22-07-2016	EF1FG1467635
95	"\"	Krishnagiri RTO	TN24AJ9590	24-07-2017	30-06-2017	JLYCHB47069
96	"\"	Krishnagiri RTO	TN24AH7733	20-02-2017	18-02-2017	PDZCGF07281
97	"\"	Krishnagiri RTO	TN24AM7180	03-07-2018	01-07-2018	JC65ET2139073
98	"\"	Coimbatore (west) RTO	TN99A0965	18-08-2014	18-08-2014	0D1FE1662928
99	"\"	Coimbatore (central) RTO	TN66P8371	12-06-2015	11-06-2015	CF1DF1262111
100	"\"	Vedachandur UO	TN57BW2802	05-07-2018	18-06-2018	DP1EJ1580847
101	"\"	Tiruppur (north) RTO	TN39BS7090	19-02-2016	05-02-2016	E3N8E0177242
102	"\"	Tiruppur (north) RTO	TN39BS9704	21-03-2016	19-03-2016	OE4KF2840236
103	"\"	Tiruppur (north) RTO	TN39BP6059	27-01-2015	10-01-2015	0D1NE1994769
104	"\"	Marthandam RTO	TN75R3694	09-05-2014	02-05-2014	0G3BE2280474
105	"\"	Mannargudi UO	TN50AZ9767	15-02-2016	01-02-2016	FF4AG1049082
106	"\"	Tiruvarur RTO	TN50AC4753	07-08-2017	26-06-2017	AG3FH2052901
107	"\"	Ariyalur RTO	TN61K1156	22-06-2016	13-06-2016	GLG4E59019
108	"\"	Thoothukudi RTO	TN69AD9517	07-12-2011	06-12-2011	OD1NB1675943
109	"\"	Nagercoil RTO	TN74AB0632	22-11-2011	18-11-2011	OG3KB2593077
110	"\"	Salem (west) RTO	TN27J4958	29-01-1998	29-01-1998	97M10E09922
111	"\"	Thiruchendur RTO	TN69AT0123	15-04-2014	11-04-2014	JA12ABEGC26083
112	"\"	Pudukottai RTO	TN55AA4606	23-11-2011	08-11-2011	5325 1D 39065
113	"\"	Pudukottai RTO	TN55F9191	24-06-2002	24-06-2002	DD24E17987
114	"\"	RTO chennai (north west)	TN02AV0318	17-08-2012	16-08-2012	0G3GC2815829
115	"]"	Redhills RTO	TN18K4207	06-03-2012	23-02-2012	JC36E2661670
116	"]"	Chennai (south-west) RTO	TN10AS6963	01-04-2015	30-03-2015	U3S5C0FC721276
117	"]"	Coimbatore (central) RTO	TN66A2823	02-12-2009	01-12-2009	HA10EA9HL84062
118	"]"	Coimbatore (north) RTO	TN38BA3908	19-02-2010	18-02-2010	JBMBSJ68008
119	"]"	Thoothukudi RTO	TN69BF1669	29-06-2018	26-06-2018	VARICOR06FRYJ11242
120	"]"	Namakkal (north) RTO	TN28K6454	26-07-2003	26-07-2003	P1307M797566
121	"]"	Tambaram RTO	TN11H8338	01-07-2014	28-02-2014	JC36E73121865
122	"]"	Chennai (north) RTO	TN05AE9939	21-09-2010	30-08-2010	JC47E0082763
123	"]"	Salem (west) RTO	TN30K7788	10-02-2006	10-02-2006	275IDI05ATZ503220
124	"`"	Kangeyam UO	TN42U5621	24-12-2014	23-12-2014	0D1NE1966230
125	"`"	Rajapalayam UO	TN67AL9840	17-02-2014	12-02-2014	HA10ELDHM66674

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126	"`"	Salem (west) RTO	TN30L5502	14-06-2006	14-06-2006	OD1F 6176426
127	"`"	Kumbakonam RTO	TN68D1939	26-09-2011	24-09-2011	JBMBUF12998
128	"`"	Sathyamangalam UO	TN36X2666	02-02-2007	19-01-2007	DUEBNJ81768
129	"`"	Hosur RTO	TN70C3317	03-02-2011	03-01-2011	CF5HA1514745
130	"`"	Chennai (south-west) RTO	TN10L7032	16-09-2005	16-09-2005	JF08E8150778
131	"`"	Chennai (south) RTO	TN07CB3044	02-03-2015	28-02-2015	G3C8E0098601
132	"`"	Tindivanam RTO	TN16A6609	11-10-2013	06-09-2013	HA10EJDHH20836
133	"```````````"	Chennai (south) RTO	TN07CJ1036	20-01-2017	13-01-2017	G3C7E0098924
134	"```````````"	Salem (west) RTO	TN30AD9873	06-04-2009	06-04-2009	HA10EA99B23295
135	"+"	Sriperumbudur RTO	TN21AL8943	11-06-2012	30-05-2012	0D1EC1171091
136	"+"	Namakkal (north) RTO	TCE6599	25-03-1987	25-03-1987	ALEL67664
137	"+"	Coimbatore (south) RTO	TN37BM3404	03-01-2011	02-01-2011	HA10EFAHM743213
138	"+"	Coimbatore (south) RTO	TN37A0477	01-01-1950	01-01-1950	JB13048
139	"+"	Coimbatore (south) RTO	TN37AT9184	08-03-2007	08-03-2007	DUMBNL38409
140	"+"	Coimbatore (south) RTO	TN37BE7926	20-11-2009	13-11-2009	DKGBSG25327
141	"+"	Chennai (east) RTO	TN04AQ0533	24-06-2015	04-06-2015	DHZWFB16567
142	"+"	Tiruvallur RTO	TN20AD9776	27-10-2006	27-10-2006	06F08M47666
143	"+"	Melur UO	TN59BV1110	27-01-2014	11-01-2014	JF50ET0143669
144	"+"	Thuraiyur UO	TN48E7447	19-09-2005	19-09-2005	OF5H51237214
145	"+"	Musuri UO	TN48AR3397	15-06-2018	15-06-2018	JZYRJA08333
146	"+"	Chennai (south-west) RTO	TN10AZ4591	23-05-2017	20-05-2017	FG4DH2011259
147	"+"	Vellore RTO	TN39Q2129	19-11-1996	19-11-1996	4D31C60834480
148	"+"	Coimbatore (north) RTO	TN38BF6865	07-04-2011	05-04-2011	0D1CB1156104
149	"+"	Tiruppur (north) RTO	TN39CF9211	17-07-2018	16-07-2018	EG4FJ1533057
150	"+"	Marthandam RTO	TN75R8075	30-06-2014	27-06-2014	0G3CE2296175
151	"+"	Thoothukudi RTO	TN69E1975	03-05-2000	03-05-2000	1004M673165
152	"+++++"	Tenkasi RTO	TN74U3510	25-11-2006	25-11-2006	E483CD6G146463
153	"+++++"	Ramanathapuram RTO	TN65Q5929	17-01-2013	15-01-2013	OD1AD1659175
154	"0"	Tiruvannamalai RTO	TN25AP3225	31-07-2015	29-07-2015	JF50ET2405387
155	"0"	Tiruchengode RTO	TN34R3313	29-08-2012	28-08-2012	HA11EDC9H13673
156	"0"	Sankagiri RTO	TN30V0171	18-07-2006	18-07-2006	0
157	"0"	Krishnagiri RTO	TN29N0961	21-07-1997	01-06-1997	697D23FRQ1162180
158	"000"	Coimbatore (north) RTO	TN38AA8685	09-12-1998	09-12-1998	G10BIN 353470
159	"000"	Gopichettipalayam RTO	TN09AR7347	08-11-2006	08-11-2006	06F29E34837
160	"000"	Tiruchengode RTO	TN36K2187	14-11-2006	14-11-2006	TNT954/09/06
161	"000"	Madurai (central) RTO	TN60F0331	16-12-2009	16-12-2009	23123000
162	"000"	Sivakasi RTO	TN72P4126	29-11-2006	29-11-2006	ACF801871176
163	"000"	Ramanathapuram RTO	TN65J6828	15-06-2009	15-06-2009	DUMBSA63765

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164	"000"	Erode RTO	TN33AC5786	05-08-2001	05-08-2001	0
165	"000"	Pudukottai RTO	TN55L1136	07-06-2005	07-06-2005	R5C82461
166	"000"	Attur RTO	TN48F4560	17-04-2006	17-04-2006	SAI015/03/2006
167	"000"	Chennai (east) RTO	TN10A6500	13-01-2000	13-01-2000	0
168	"000"	Bhavani UO	TN58H2148	19-09-2002	19-09-2002	44/2002
169	"000"	Melur UO	TN59D8593	07-07-1994	07-07-1994	0
170	"000"	Viluppuram RTO	TN72B6197	01-01-1998	01-01-1998	0
171	"000"	Chennai (east) RTO	TN20X0451	09-11-1999	09-11-1999	0
172	"000"	Kulithali UO	TN48A8349	21-08-2001	21-08-2001	044/99
173	"000"	Chengalpattu RTO	TN21T1099	08-03-1999	08-03-1999	0
174	"000"	Tiruchi RTO	TN49AB0960	08-08-2007	08-08-2007	0
175	"000"	Cuddalore RTO	TN23A7285	01-03-2005	01-03-2005	0
176	"000"	Ulundurpet RTO	TN21AF0967	05-05-2010	05-05-2010	E483CDAA223849
177	"000"	Kancheepuram RTO	TN21Q4986	03-12-2003	03-12-2003	0
178	"000"	Gudiyatham UO	TN23W7188	04-11-1997	04-11-1997	0
179	"000"	Madurai (south) RTO	TN58E1671	13-11-2000	13-11-2000	NOKOW245
180	"000"	Theni RTO	TN60C5241	11-11-2005	11-11-2005	0
181	"000"	Kumbakonam RTO	TN49R3520	23-11-2006	23-11-2006	0
182	"000"	Nagapattinam RTO	TN51B3578	20-06-2002	20-06-2002	0
183	"000"	Dharmapuri RTO	TN29A4185	16-03-1995	16-03-1995	0
184	"000"	Tenkasi RTO	TN76Z3130	10-12-2003	10-12-2003	0
185	"000"	Batlagundu UO	TN60X1351	19-05-2006	19-05-2006	0
186	"000"	Uthamapalayam UO	TN60D2048	31-01-2007	31-01-2007	0
187	"000"	Rajapalayam UO	TN58K2014	04-06-2004	04-06-2004	RIT0100606
188	"000"	Virudhunagar RTO	TN67E6439	18-08-2005	18-08-2005	697TC57FUZ857661
189	"000"	Ambur UO	TDJ8702	29-07-1985	29-07-1985	0
190	"000"	Kumbakonam RTO	TN51T5807	19-12-2005	19-12-2005	0
191	"000"	Sankarankovil RTO	TN72W4955	06-06-2000	06-06-2000	KF/0089/MAY/2000
192	"000"	Mettur RTO	TN30V3922	26-09-2002	26-09-2002	0
193	"000"	Omalure UO	TN07A2057	07-12-2009	07-12-2009	OD1N91243467
194	"000"	Ambasamuthiram UO	TN60J4370	06-01-2012	06-01-2012	JT349112011
195	"000"	Tiruvarur RTO	TN49N0737	14-08-1997	14-08-1997	0
196	"000"	Mannargudi UO	TN50Q5096	11-12-2014	11-12-2014	SKWW0016
197	"0000"	Chidambaram RTO	TN31U0647	24-02-1995	24-02-1995	0
198	"0000"	Madurai (south) RTO	TN58K9718	19-01-2005	19-01-2005	RITOO70105
199	"0000"	Tiruveranbur UO	TNY7768	03-06-1976	03-06-1976	0
200	"0000"	Vadipatti UO	TN60F1787	10-02-2010	10-02-2010	0
201	"0000"	Salem (west) RTO	TN27A2349	26-03-1991	26-03-1991	CUE141748
202	"0000"	Chennai (east) RTO	TN07BD8727	08-05-2007	08-05-2007	0
203	"0000"	Srivilliputhur RTO	TN60P7231	27-09-2015	27-09-2015	JT03392015
204	"0000"	Chengalpattu RTO	TN21U5815	19-11-1997	19-11-1997	0
205	"0000"	Gingee UO	TN51V8227	12-03-2002	12-03-2002	0
206	"0000"	Perambalur RTO	TN46E7283	23-02-2007	23-02-2007	39417
207	"0000"	Omalure UO	TN27T7962	26-03-1997	26-03-1997	0
208	"0000"	Ranipet RTO	TN23V2968	23-07-1998	23-07-1998	0
209	"0000"	Kallakurichi RTO	TN32X3972	19-07-1999	19-07-1999	0
210	"0000"	Cuddalore RTO	TN31E2104	03-02-2003	03-02-2003	65400

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211	"0000"	Cuddalore RTO	TN31F2534	08-02-2005	08-02-2005	123
212	"0000"	Harur UO	TN25A3936	07-05-1996	07-05-1996	0
213	"0000"	Valliyur UO	TN60F6167	16-07-2010	16-07-2010	JT0816/2010
214	"0000"	Viluppuram RTO	TN01K7127	01-01-1996	01-01-1996	0
215	"0000"	Karur RTO	TN28H9441	06-08-1996	09-03-2001	JXH060192
216	"0000"	Virudhunagar RTO	TN67Q0348	08-11-2002	08-11-2002	D12049788
217	"0000"	Tambaram RTO	TN22AR0939	14-08-2006	14-08-2006	0
218	"0000"	Namakkal (north) RTO	TN28E7898	18-01-1996	18-01-1996	697D22MUQ810175
219	"0000"	Aruppukottai UO	TN601998	28-02-1994	28-02-1994	0
220	"0000"	Kovilpatti RTO	TN69AV2643	16-03-2012	16-03-2012	697TC66GYY120713
221	"0000"	Sankarankovil RTO	TN72W4930	02-06-2000	02-06-2000	477
222	"0000"	Sankagiri RTO	TN27B3304	26-09-1997	26-09-1997	1709M000926469
223	"0000"	Thoothukudi RTO	TN67T1272	04-09-2000	04-09-2000	00G18M22348
224	"0000"	Sivagangai RTO	TN60H5794	05-05-2011	05-05-2011	JT135
225	"0000"	Sivakasi RTO	TN72M9169	05-07-2006	05-07-2006	ACF7976706706
226	"0000"	Tiruppur (north) RTO	TN38Q6851	12-04-2002	12-04-2002	AB2B52369
227	"0000"	Tiruvarur RTO	TN45N1098	13-02-1998	13-02-1998	0
228	"0000"	Nagapattinam RTO	TN553024	30-08-1992	30-08-1992	0
229	"0000"	Coimbatore (north) RTO	TN41Q7695	16-01-1990	16-01-1990	0
230	"00000"	Sankarankovil RTO	TN76C6885	08-11-2007	08-11-2007	ST036/2007
231	"00000"	Paramathi vellure UO	TN28J1349	13-06-2001	13-06-2001	01E18M17556
232	"00000"	Ambasamuthiram UO	TN74K8417	02-11-2006	02-11-2006	0
233	"00000"	Ariyalur RTO	TN48J6473	29-08-2007	29-08-2007	JJA1035AUG2007
234	"00000"	Thirumangalam UO	TN58Z2920	14-10-2009	30-09-2009	497SPTC36JZ628845
235	"00000"	Tiruppur (north) RTO	TN39U3780	21-01-2003	21-01-2003	RQM01400
236	"00000"	Nagercoil RTO	TMM8299	12-11-1982	02-11-1982	2106494
237	"00000"	Coimbatore (south) RTO	TN37AJ0200	04-11-2004	04-11-2004	MWH 279861
238	"00000"	Nagapattinam RTO	TN23H9033	09-06-1997	09-06-1997	DZE280227
239	"00000"	Panruti UO	TN07Z0819	14-07-1992	14-07-1992	103
240	"00000"	Thirupattur RTO	TN23BY2417	15-12-2008	15-12-2008	GT0091108
241	"00000"	Srivilliputhur RTO	TN63K6957	21-01-2010	21-01-2010	AFIG1184927
242	"00000"	Tiruvarur RTO	TN49N1659	12-03-2007	12-03-2007	0
243	"00000"	Dharmapuri RTO	TN23R3377	27-09-2000	27-09-2000	0
244	"00000"	Harur UO	TN25H1625	13-06-2006	13-06-2006	0
245	"00000"	Tirunelveli RTO	TN69M8957	17-06-2000	17-06-2000	CKE322160
246	"00000"	Virudhunagar RTO	TN67AZ7241	25-06-2009	25-06-2009	SUMT97JUN2009
247	"00000"	Chennai (north-east) RTO	TN21G1039	12-09-1990	01-09-1990	0
248	"00000"	Bhavani UO	TN33AQ3256	06-02-1998	06-02-1998	LZE285930
249	"00000"	Cuddalore RTO	TN31E3514	14-05-2003	14-05-2003	23660
250	"00000"	Tiruchi RTO	TN45AF6981	11-09-2006	10-09-2008	F8BIN3645925
251	"00000"	Tiruvallur RTO	TN22Z4143	02-05-1994	02-05-1994	0
252	"00000"	Thanjavur RTO	TN55L8211	29-12-2005	29-12-2005	0
253	"00000"	Viluppuram RTO	TN320862	30-10-1992	30-10-1992	0
254	"000000"	Tiruvarur RTO	TN49N1289	16-06-2004	16-06-2004	0

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255	"000000"	Krishnagiri RTO	TN29N1646	01-05-2004	01-05-2004	0
256	"000000"	Chennai (south) RTO	TMZ3519	23-10-1973	23-10-1973	0
257	"000000"	Ranipet RTO	TN37D1479	09-03-1992	09-03-1992	0
258	"000000"	Attur RTO	TN27Q4863	31-08-2001	31-08-2001	0
259	"000000"	Nagapattinam RTO	TN51B8672	06-02-2004	06-02-2004	0
260	"000000"	Thanjavur RTO	TN49E6661	15-03-2000	15-03-2000	0
261	"000000"	Batlagundu UO	TN60F0067	03-12-2009	03-12-2009	......
262	"000000"	Tenkasi RTO	TN76A2671	05-01-2005	05-01-2005	0
263	"000000"	Dharmapuri RTO	TN25U0581	13-02-2007	13-02-2007	0
264	"000000"	Thirumangalam UO	TN59AX0947	23-10-2009	23-10-2009	DDT0332009
265	"000000"	Uthamapalayam UO	TN58R1852	16-07-2007	16-07-2007	07EDMF01874
266	"000000"	Sivakasi RTO	TN67P6570	21-11-2005	21-11-2005	0
267	"000000"	Ambur UO	TN20X9936	25-08-2000	25-08-2000	0
268	"000000"	Ariyalur RTO	TN68H8760	04-04-2013	04-04-2013	BT132213
269	"0000000"	Theni RTO	TN25Z0844	01-01-1992	01-01-1992	0
270	"0000000"	Viluppuram RTO	TN32R5857	25-01-2008	25-01-2008	3
271	"0000000"	Lalkudi UO	TNK6199	31-03-1982	31-03-1982	ALEF9192
272	"0000000"	Thirumangalam UO	TN58R5847	28-09-2007	28-09-2007	RIT0430907
273	"0000000"	Thanjavur RTO	TN49M7355	09-06-2005	09-06-2005	0
274	"0000000"	Cuddalore RTO	TN31H5141	08-01-2007	08-01-2007	0D1P61895820
275	"0000000"	Ranipet RTO	TN23AS1910	11-05-2007	11-05-2007	07DACE13758
276	"0000000"	Madurai (south) RTO	TN58F6982	15-04-2002	15-04-2002	LT04/2002/033
277	"0000000"	Thirupattur RTO	TN25W5378	12-07-2004	12-07-2004	0
278	"0000000"	Ambur UO	TN23W2827	03-10-1996	03-10-1996	0
279	"0000000"	Vellore RTO	TN23AB2601	27-09-2005	27-09-2005	05G15M
280	"0000000"	Vellore RTO	TN23W3298	25-11-1996	25-11-1996	0
281	"0000000"	Vedachandur UO	TN28S0910	18-01-1999	18-01-1999	497SP21LRQ775552
282	"0000000"	Virudhunagar RTO	TN58B5339	06-08-1998	06-08-1998	22CBDQ08147
283	"0000000"	Tiruppur (north) RTO	TN39W8765	30-05-2003	30-05-2003	104752
284	"0000000"	Sivagangai RTO	TN49AW5312	20-08-2010	20-08-2010	SAT005
285	"0000000"	Rasipuram UO	TN48B4728	30-05-2002	30-05-2002	341/2002
286	"0000000"	Tambaram RTO	TN22K4746	01-08-2005	01-08-2005	05AAE11625
287	"00000000"	Mettur RTO	TN46F5723	10-12-2007	10-12-2007	554352652VVDS25
288	"00000000"	Thiruchendur RTO	TN09AF6258	02-06-2004	02-06-2004	04C15M48299
289	"00000000"	Kovilpatti RTO	TN69Y8149	18-02-2000	18-02-2000	0
290	"00000000"	Madurai (central) RTO	TN59W9235	12-12-2006	12-12-2006	0
291	"00000000"	Thanjavur RTO	TN31Q8860	21-12-2001	21-12-2001	0
292	"00000000"	Ranipet RTO	TN23L3898	23-04-2007	23-04-2007	0
293	"00000000"	Arakkonam UO	TN23Z0000	16-09-1994	16-09-1994	06M94G78190
294	"000000000"	Tiruvarur RTO	TN45N1171	13-07-1998	13-07-1998	0
295	"000000000"	Cuddalore RTO	TN31H4410	23-11-2006	15-10-1996	497DZZDTQ741773
296	"000000000"	Thanjavur RTO	TN49J4605	20-09-2002	20-09-2002	0
297	"000000000"	Mettur RTO	TN27S7912	22-09-2000	22-09-2000	0
298	"000000000"	Nagercoil RTO	TN39P9266	25-03-1999	25-03-1999	MSH112866
299	"000000000"	Tiruppur (north) RTO	TN39K8831	29-06-2000	29-06-2000	00F18M16687
300	"000000000"	Tenkasi RTO	TN63D5557	22-12-2003	22-12-2003	0DIN31032471

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301	"000000000"	Virudhunagar RTO	TN67D2023	16-10-2002	16-10-2002	121000
302	"000000000"	Coimbatore (central) RTO	TN09956	23-02-1979	23-02-1979	0
303	"000000000"	Krishnagiri RTO	TN24E5702	12-03-2009	12-03-2009	OG3B92788953
304	"000000000"	Vellore RTO	TN23AA4727	28-12-2004	28-12-2004	0G1P42190911
305	"000000000"	Madurai (north) RTO	TN59AZ8141	03-04-2009	03-04-2009	91413215284
306	"000000000"	Redhills RTO	TN23F4145	19-08-2005	19-08-2005	0
307	"000000000"	Musuri UO	TN45V0577	10-09-1997	10-09-1997	0
308	"000000000"	Thanjavur RTO	TN49H9237	12-09-2002	12-09-2002	0
309	"000000000"	Ranipet RTO	TN18V2121	15-03-2013	15-03-2013	0
310	"000000000"	Ramanathapuram RTO	TN60F8705	24-09-2010	24-09-2010	JT11982010
311	"0000000000"	Cuddalore RTO	TN31AZ2173	22-12-2006	22-12-2006	497SP28JTZ892319
312	"0000000000"	Ulundurpet RTO	TN32X0729	21-12-2000	21-12-2000	P1010M343774
313	"0000000000"	Ambattur RTO	TN20AX0514	19-10-2005	19-10-2005	05K15M00660
314	"0000000000"	Vaniyambadi RTO	TN23K2985	30-01-2004	30-01-2004	03L27E23291
315	"0000000000"	Srirangam RTO	TN48P6883	30-04-2010	29-04-2010	JEGBSM76365
316	"0000000000"	Tiruppur (north) RTO	TN74A4720	20-05-1985	20-05-1985	D231298
317	"0000000000"	Tiruvarur RTO	TN45N1105	25-03-1997	25-03-1997	0
318	"0000000000"	Viluppuram RTO	TN30Z1004	22-03-2001	22-03-2001	0
319	"0000000000"	Thoothukudi RTO	TN69H3531	11-07-2003	11-07-2003	N6307M633068
320	"0000000000"	Salem (west) RTO	TN293106	16-09-1999	16-09-1999	1L5265065
321	"0000000000"	Mettur RTO	TDM5849	01-08-1984	01-08-1984	0
322	"0000000000"	Tenkasi RTO	TN76B1361	28-02-2006	05-12-2005	ALMBLJ21278
323	"00000000000"	Ulundurpet RTO	TN32U8454	29-09-2005	29-09-2005	0
324	"00000000000"	Coimbatore (south) RTO	TN37BR1192	17-06-2011	16-06-2011	JC36E2375893
325	"00000000000"	Sathyamangalam UO	TN637347	15-12-1993	15-12-1993	0
326	"00000000000"	Panruti UO	TN50X0308	03-01-2008	03-01-2008	0
327	"00000000000"	Tiruvarur RTO	TN49N0716	13-06-1998	13-06-1998	0
328	"00000000000"	Tindivanam RTO	TNQ4347	04-02-1981	04-02-1981	ALI105216
329	"00000000000"	Karur RTO	TN45Z2416	26-07-1967	26-07-1967	0
330	"00000000000"	Thirupattur RTO	TN23W1530	24-05-1996	24-05-1996	0
331	"00000000000"	Vaniyambadi RTO	TN23R6450	04-04-2001	04-04-2001	0
332	"00000000000"	Vellore RTO	TN23AB2511	26-09-2005	26-09-2005	DHGBMF54070
333	"00000000000"	Thanjavur RTO	TN49H9671	24-04-2002	24-04-2002	0
334	"00000000000"	Tiruppur (south) RTO	TN37AA1155	31-07-2003	31-07-2003	0
335	"00000000000"	Tenkasi RTO	TN65H0748	25-05-2006	25-05-2006	0
336	"00000000000"	Valliyur UO	TN04C4791	14-08-1995	14-08-1995	F8EIN1109070
337	"00000000000"	Omalure UO	TN07F4475	07-02-1997	07-02-1997	202105
338	"00000000000"	Thirumangalam UO	TN58C1768	26-03-1999	26-03-1999	391/99
339	"00000000000"	Tambaram RTO	TN23V3488	08-09-1998	08-09-1998	0
340	"00000000000"	Attur RTO	TN07AA6709	14-07-2003	14-07-2003	F8BIN2514665
341	"0000000000000"	Sivagangai RTO	TN60H8260	20-04-2011	20-04-2011	0
342	"0000000000000"	Mettur RTO	TN27S5307	03-05-2000	03-05-2000	0
343	"0000000000000"	Sankarankovil RTO	TN32A3813	17-08-1999	17-08-1999	35A97594
344	"0000000000000"	Mannargudi UO	TN49X0694	07-11-1989	07-11-1989	396131
345	"0000000000000"	Virudhunagar RTO	TN67AX8939	04-08-2010	04-08-2010	0

Sl. No	Chassis no. as in RC	Office Name	Registration No.	Registration Date	Purchase Date	Engine No.
346	"0000000000000"	Thanjavur RTO	TN49BW2698	27-12-2016	27-12-2016	ST2081216
347	"0000000000000"	Viluppuram RTO	TN32B9276	10-03-2004	10-03-2004	OD1C41103514
348	"0000000000000"	Vellore RTO	TN23AB2532	26-09-2005	26-09-2005	DUMBMF40639
349	"0000000000000"	Tiruvarur RTO	TN49N1406	13-10-2005	13-10-2005	0
350	"0000000000000"	Vaniyambadi RTO	TN29W5947	28-02-1997	28-02-1997	ED15476
351	"0000000000000"	Sivakasi RTO	TN65J9211	02-09-2009	02-09-2009	0
352	"0000000000000"	Virudhunagar RTO	TN59K6262	24-07-1998	24-07-1998	24MBED29799
353	"0000000000000"	Vellore RTO	TN23AB2468	23-09-2005	23-09-2005	DUMBMF44864
354	"0000000000000"	Meenambakkam RTO	TN22BX6609	09-07-2008	09-07-2008	NNNNNNNNNNNNNNNN
355	"00000000000000"	Salem (west) RTO	TN41Z8156	06-03-1991	06-03-1991	0
356	"00000000000000"	Mettur RTO	TN30Z2597	16-07-2001	16-07-2001	11111111111
357	"00000000000000"	Cuddalore RTO	TN31H4405	23-11-2006	23-11-2006	275IDIDJIZ542800
358	"00000000000000"	Dindigul RTO	TN47U1358	08-12-1997	08-12-1997	0
359	"00000000000000"	Neyveli UO	TN49C4444	09-08-2007	09-08-2007	2KD9907702
360	"00000000000000"	Vaniyambadi RTO	TN07M7810	30-01-2001	30-01-2001	XXXXXXXX
361	"00000000000000"	Coimbatore (central) RTO	TN01T5126	08-08-1997	08-08-1997	0
362	"00000000000000"	Thiruchendur RTO	TN01J6069	04-08-1995	04-08-1995	0
363	"00000000000000"	Namakkal (south) RTO	TN215425	24-01-1991	24-01-1991	KUE147881
364	"00000000000000"	Tiruvarur RTO	TN49N1499	17-11-2005	17-11-2005	0
365	"00000000000000"	Coimbatore (south) RTO	TN37A5971	12-07-1990	12-07-1990	0B4146714
366	"00000000000000"	Mannargudi UO	TN59K2700	31-05-2000	31-05-2000	YG07477
367	"000000000000000"	Nagercoil RTO	TN74Q0508	18-08-1999	18-08-1999	MKE315140
368	"000000000000000"	Dharmapuri RTO	TN29A3647	03-01-1995	03-01-1995	0
369	"000000000000000"	Mettur RTO	TN30Z3102	24-08-2001	24-08-2001	0
370	"000000000000000"	Tirunelveli RTO	TN72R4469	22-04-2004	22-04-2004	0
371	"000000000000000"	Sivakasi RTO	TN67L3643	05-01-2007	05-01-2007	0D1P61892502
372	"000000000000000"	Cuddalore RTO	TN32N1446	15-12-2000	15-12-2000	ZBH151266
373	"000000000000000"	Pollachi RTO	TN41AC4402	06-05-2011	05-05-2011	JBUBTM07041
374	"000000000000000"	Coimbatore (central) RTO	TN373004	08-06-1995	08-06-1995	2409
375	"000000000000000"	Redhills RTO	TN18TC1290	12-01-2010	12-01-2010	0
376	"0000000000000000"	Sivagangai RTO	TN67Q9698	01-10-2004	01-10-2004	F10DN4094404
377	"0000000000000000"	Neyveli UO	TN04J1391	18-08-2004	18-08-2004	MWH275008
378	"0000000000000000"	Nagercoil RTO	TN22VZ2371	27-12-2007	27-12-2007	0
379	"0000000000000000"	Namakkal (north) RTO	TN50AY1950	23-10-2002	23-10-2002	497SP41HXZ887008
380	"0000000000000000"	Mettur RTO	TN27S0492	23-08-1999	23-08-1999	0
381	"0000000000000000"	Sivakasi RTO	TMT6636	01-01-1982	01-01-1982	0
382	"0000000000000000"	Tiruvarur RTO	TN49N0617	12-05-1998	12-05-1998	0
383	"0000000000000000"	Thiruchendur RTO	TN69X1793	29-10-1999	29-10-1999	0
384	"0000000000000000"	Kangeyam UO	TN33W4809	14-10-1996	14-10-1996	497SP21GTQ778844
385	"0000000000000000"	Karur RTO	TN47B5635	31-01-1996	31-01-1996	6.16969E+11
386	"0000000000000000"	Madurai (north) RTO	TN59G0194	11-11-1994	11-11-1994	DS04796
387	"0000000000000000"	Cuddalore RTO	TN31F3138	15-03-2005	15-03-2005	23400
388	"0000000000000000"	Thirupattur RTO	TN23P8979	23-06-2003	23-06-2003	0
389	"0000000000000000"	Vaniyambadi RTO	TN23BA4287	23-11-2010	23-11-2010	0

Sl. No	Chassis no. as in RC	Office Name	Registration No.	Registration Date	Purchase Date	Engine No.
390	"00000000000000000"	Vaniyambadi RTO	TN23AY0691	02-02-2005	02-02-2005	OF5A51038274
391	"00000000000000000"	Panruti UO	TN21C1382	22-01-1998	22-01-1998	SVTW02397
392	"00000000000000000"	Thanjavur RTO	TN49AB1089	16-08-2007	16-08-2007	275IDI05GSZ540321
393	"00000000000000000"	Mettur RTO	TN27Y1993	14-11-1990	14-11-1990	0
394	"00000000000000000"	Thiruchendur RTO	TN60H6454	26-05-2011	26-05-2011	JT150MAT2011
395	"00000000000000000"	Tiruvarur RTO	TN49N1128	23-04-1998	23-04-1998	0
396	"00000000000000000"	Virudhunagar RTO	TN67Z6970	13-12-1991	13-12-1991	XXXX01773217062002-T
397	"00000000000000000"	Chennai (south) RTO	TN05AH4239	29-07-2002	29-07-2002	0
398	"00000000000000000"	Kangeyam UO	TN09Y4757	01-03-1995	01-03-1995	PAD137N18826
399	"00000000000000000000"	Madurai (central) RTO	TN59AS6340	01-08-2011	01-08-2011	0
400	"00000000000000000000"	Salem (west) RTO	TN46E6499	05-03-2007	05-03-2007	2751D05MTZ560167
401	"00000000000000000000"	Palacode UO	TN37A4069	12-05-2001	12-05-2001	45444400000000000000
402	"00000000000000000000"	Virudhunagar RTO	TN67AA6450	14-05-2009	25-04-2009	JA05EA99B02670
403	"00000000000000000000"	Vellore RTO	TN23BC4069	25-10-2012	14-10-2012	OG3KC2875702
404	"00000000000000000000"	Vaniyambadi RTO	TN23AW2558	05-09-2006	05-09-2006	R6G0265708
405	"00000000000000000000"	Dharapuram RTO	TN42Y4465	30-09-2010	30-09-2010	SKVT/003/09/2010
406	"000000000000000000000000000000"	Tiruvarur RTO	TN49N0781	23-04-1998	23-04-1998	0
407	"000000000000000000000000000000"	Coimbatore (central) RTO	TN387A1841	28-03-1992	28-03-1992	69202352492
408	"000000000000000000000000000000"	Thanjavur RTO	TN49AB0726	08-08-2007	27-06-2007	W7B0027911
409	"000000000000000000000000000000"	Thiruchendur RTO	TN69U4629	26-05-2006	26-05-2006	06E15M11826
410	"000000000000000000000000000000"	Sivagangai RTO	TN63AA2647	15-07-2011	07-07-2011	DHGBUC55021
411	"000000000000000000000000000000"	Marthandam RTO	TN202113	18-06-2001	18-06-2001	01E18E29276
412	"000000000000000000000000000000"	Theni RTO	TN60F1044	20-01-2010	20-01-2010	AEMBSK78088
413	"000000000000000000000000000000"	Chennai (south) RTO	TN55D1590	26-08-1999	26-08-1999	0
414	"000000000000000000000000000000"	Tiruvarur RTO	TN49N0823	11-02-1998	11-02-1998	0
415	"000000000000000000000000000000"	Tiruvarur RTO	TN49N0650	19-04-1998	19-04-1998	0
416	"000000000000000000000000000000"	Tiruvarur RTO	TN49N0629	13-04-1998	13-04-1998	0
417	"000000000000000000000000000000"	Tiruvarur RTO	TN49N1155	09-02-1998	09-02-1998	OOOOOOOOOOOOOOOOOOOO

Appendix 2.6 (Ref: Paragraph 2.4.9.8)

Incorrect Chassis/Engine number in Registration Certificate

Sl. No.	Name of RTO	Registration No.	Registration Date	Purchase Date	Chassi No.	Engine No.
1	Thanjavur RTO	TN49BW2698	27-12-2016	27-12-2016	0	ST2081216
2	Paramakudi UO	TN65AX5735	28-02-2018	13-01-2018	.	HA10ACJHA51203
3	Coimbatore (north) RTO	TN38CF3694	19-10-2016	19-10-2016	.	BG4KG1486999
4	Krishnagiri RTO	TN24AM7180	03-07-2018	01-07-2018	\	JC65ET2139073
5	Krishnagiri RTO	TN24AH7733	20-02-2017	18-02-2017	\	PDZCGF07281
6	Krishnagiri RTO	TN24AJ9590	24-07-2017	30-06-2017	\	JLYCHB47069
7	Chennai (south-west) RTO	TN10AS6963	01-04-2015	30-03-2015	]	U3S5C0FC721276
8	Tambaram RTO	TN11H8338	01-07-2014	28-02-2014	]	JC36E73121865
9	Chennai (south-west) RTO	TN10AZ4591	23-05-2017	20-05-2017	+	FG4DH2011259
10	Gopichettipalayam RTO	TN36AB5114	06-05-2014	06-05-2014	002 2014	P
11	Gopichettipalayam RTO	TN36AB7701	21-08-2014	21-08-2014	006 2014	.
12	Gopichettipalayam RTO	TN36AF0127	05-03-2018	05-03-2018	01G20C07906	01G18M00775
13	Thanjavur RTO	TN49R6696	01-05-2014	01-05-2014	10562	50637
14	Thanjavur RTO	TN68L8969	08-07-2014	08-07-2014	13110	SC7487
15	Thanjavur RTO	TN49BA1940	25-03-2014	25-03-2014	1PY5038DCDA010593	PY3029D351941
16	Gopichettipalayam RTO	TN36G0069	06-05-2015	06-05-2015	1PY5045DJEA020994	PY30290362092
17	Coimbatore (north) RTO	TN38BX5451	23-05-2014	23-05-2014	1PY5050ELEA007593	PY3029T209706
18	Gopichettipalayam RTO	TN36AB7531	13-08-2014	13-08-2014	1PY5055ECEA024455	PY3029H025786
19	Thanjavur RTO	TN49BH4044	31-08-2016	31-08-2016	1PY5310ECGA010637	PY3029H070768
20	Thanjavur RTO	TN49BH1302	26-07-2016	26-07-2016	1VY5050DCFA003602	PY3029T238722
21	Thanjavur RTO	TN55AJ5662	21-05-2014	21-05-2014	27060	2304586
22	Tambaram RTO	TN11U6759	28-11-2016	26-11-2016	3	0P1NG1017953
23	Omalure UO	TN30BW2073	01-02-2016	23-01-2016	3	JC65ET0240650
24	Sathyamangalam UO	TN36AV2687	25-03-2015	18-03-2015	3	OD1AF1125213
25	Sathyamangalam UO	TN36AV1931	23-02-2015	17-02-2015	3	HA10ETFGA12919
26	Nagercoil RTO	TN74AL7387	11-03-2016	17-07-1999	39544	4H20189900538
27	Sathyamangalam UO	TN57L6394	10-10-2014	10-10-2014	564564	545
28	Tambaram RTO	TN11J6386	12-09-2014	11-09-2014	I	JEZWED73923
29	Nagercoil RTO	TN74AP0685	13-10-2016	10-09-2016	IP	G3C8E0358235
30	Nagercoil RTO	TN74AP9983	06-03-2017	02-01-2017	IP	DKYCGH73225
31	Thanjavur RTO	TN68E6735	23-05-2012	23-05-2012	IPY5042DECA001114	PY3029D304212
32	Coimbatore (north) RTO	TN38CP3083	02-07-2018	02-07-2018	MA1YA2JHKC2A17024	JHC4A19235
33	Pattukottai UO	TN05BB8202	08-09-2015	02-09-2015	MA1YA2JJKF2H48503	JJF4H79159
34	Omalure UO	TN36AR0102	16-12-2016	28-10-2016	MA1ZU2GHKG1K79042	GHG1K52600
35	Gopichettipalayam RTO	TN36AR0012	16-12-2016	16-12-2016	MA1ZU2GHKG1K79042	GHG1K52600
36	Sathyamangalam UO	TN36AX3819	13-01-2014	13-01-2014	MA3EADE1S00460640	K10BN 7257636
37	Chennai (south-west) RTO	TN10BA9235	25-10-2017	05-08-2013	MA3ELMG1S00198023	K14BN7018356
38	Tambaram RTO	TN11BD9635	11-01-2016	11-01-2016	MA3ELMG1S00359093	K14BN4018345
39	Salem (west) RTO	TN30BB7782	05-01-2015	03-01-2015	MA3EUA61S00485409	F8DN5269010
40	Gopichettipalayam RTO	TN28BZ0918	05-12-2014	05-12-2014	MA3EUA61S00534607	F8DN5318645
41	Gopichettipalayam RTO	TN28BJ0918	05-12-2014	05-12-2014	MA3EUA61S00534607	F8DN5318645
42	Gopichettipalayam RTO	TN41AK3103	26-06-2014	26-06-2014	MA3EVB11S01518688	F8BIN4712500
43	Chennai (south-west) RTO	TN05Z0365	18-12-2014	18-12-2014	MA3FDEB1S00494042	D13A5060588
44	Salem (west) RTO	TN45BE0020	20-06-2014	20-06-2014	MA3FHEB1S00597828	D13A2310695
45	Salem (west) RTO	TN45BE6349	20-06-2014	20-06-2014	MA3FHEB1S00597828	D13A2310695
46	Nagercoil RTO	TN72BZ6161	14-12-2015	14-12-2015	MA3FHEB1S00A09962	D13A2719538

Sl. No.	Name of RTO	Registration No.	Registration Date	Purchase Date	Chassi No.	Engine No.
47	Chennai (south-west) RTO	TN14C0276	24-04-2015	24-04-2015	MA3FKEB2S00230345	D13A1345719
48	Paramakudi UO	TN59BY3597	14-07-2014	14-07-2014	MA3FLEB1S00225708	D13A5012455
49	Nagercoil RTO	TN74AM9990	26-09-2016	10-09-2016	MA3NYFB1SGG138893	D13A5297264
50	Pattukottai UO	TN22CS4270	10-03-2015	10-03-2015	MA6ABCA5FEH013479	3KP187910
51	Chennai (south-west) RTO	TN22DK1513	15-02-2018	10-12-2011	MAJ1XXMRJ1BP25993	BP25993
52	Tambaram RTO	TN19B6257	25-09-2014	25-09-2014	MAJAXXMRKAEM06809	EM06809
53	Tambaram RTO	TN45H5190	22-09-2015	22-09-2015	MAKDD575AFN006552	N15A1131920
54	Tambaram RTO	TN01BD9621	14-02-2018	14-02-2018	MAKGM256BCN302445	L15A73204858
55	Salem (west) RTO	TN90A2739	16-07-2014	16-07-2014	MALA351ALEM314226F	G3HAEM282747
56	Chennai (south-west) RTO	TN10AU8884	12-01-2016	12-01-2016	MALAB51HR6M958479	G4HG6M944599
57	Chennai (south-west) RTO	TN10BA5413	12-09-2017	22-04-2009	MALAN51CR9M288065	G4LA9M111129
58	Tambaram RTO	TN12R3902	16-12-2016	16-12-2016	MALBM51BLGM312896	G4LAGM220974
59	Tambaram RTO	TN31T8940	16-12-2016	16-12-2016	MALBM51BLGM312896	G4LAGM220974
60	Chennai (south-west) RTO	TN10AP8256	08-04-2014	08-04-2014	MAT373376D2F05934	697TC69EWY109729
61	Chennai (south-west) RTO	TN10BP6998	08-04-2014	08-04-2014	MAT373376D2F05934	697TC69EWY109729
62	Nagercoil RTO	TN72BZ8653	11-04-2016	11-04-2016	MAT445056DVE42596	275IDI06EWYSB8860
63	Tambaram RTO	TN21AA9636	19-02-2016	19-02-2016	MAT445057DZA08363	275IDI07AWYS21709
64	Tambaram RTO	TN21BA9636	19-02-2016	19-02-2016	MAT445057DZA08363	275IDI07AWYS21709
65	Bhavani UO	TN36AU6464	10-08-2015	28-07-2015	MAT455043F8F15587	497SP67FUY621706
66	Gopichettipalayam RTO	TN36AV6464	10-08-2015	10-08-2015	MAT455043F8F15587	497SP67FUY621706
67	Bhavani UO	TN78B3008	10-03-2015	10-03-2015	MAT455097FFB01132	497SP67BUY606044
68	Chennai (south-west) RTO	TN12AZ2495	03-10-2018	03-10-2018	MAT513301JFG13711	4SPCR11FRY636913
69	Thanjavur RTO	TN67CQ5900	29-07-2016	29-07-2016	MAT600175GTF08367	475IDI03FTYP20470
70	Thanjavur RTO	TN37CQ5900	29-07-2016	29-07-2016	MAT600175GTF08367	475IDI03FTYP20470
71	Thanjavur RTO	TN49BA4579	30-04-2014	29-04-2014	MAT600185ETC03846	475IDI03CVYP11516
72	Tambaram RTO	TN22CS6780	13-04-2015	13-04-2015	MAT600185FTB02832	475IDI03BUYP14354
73	Gopichettipalayam RTO	TN3AT3273	25-04-2016	25-04-2016	MAT600185FTP22337	475IDI03KUYP58123
74	Bhavani UO	TN36AT3273	25-04-2016	03-03-2016	MAT600185FTP22337	475IDI03KUYP58123
75	Ramanathapuram RTO	TN58AF8394	21-04-2014	21-04-2014	MAT607331EPC08579	4751DT14CVYP13596
76	Tambaram RTO	TN22BD8101	25-01-2016	25-01-2016	MAT612277FKH13253	273MPF112HUYK12375
77	Omalure UO	TN53Z9900	02-02-2015	02-02-2015	MAT624028ELN31011	101A20000544061
78	Omalure UO	TN99A2626	08-01-2015	31-12-2014	MAT727006E3H18697	SBE2303041H64106766
79	Nagercoil RTO	TN99B2626	08-01-2015	08-01-2015	MAT727006E3H18697	SBE2303041H64106766
80	Thanjavur RTO	TN49BY0160	05-11-2015	05-11-2015	MAT751104E8G18632	497TC92GVY824713
81	Salem (west) RTO	TN30BB7547	02-01-2015	02-01-2015	MB1A3DYC0EERP7286	EREZ424920
82	Omalure UO	TN28BJ2832	03-03-2015	03-03-2015	MB1A3DYC2FPDL9453	FDPZ104331
83	Salem (west) RTO	TN30BC0790	03-03-2015	03-03-2015	MB1A3DYC2FPDL9453	FDPZ104331
84	Salem (west) RTO	TN30BC0823	03-03-2015	03-03-2015	MB1A3DYC2FRDL3835	FDHZ403708
85	Salem (west) RTO	TN30BC0788	03-03-2015	03-03-2015	MB1A3DYC5FRDL4025	FDHZ403848
86	Salem (west) RTO	TN30BC0811	03-03-2015	03-03-2015	MB1A3DYCXFPDL9362	FDPZ103899
87	Salem (west) RTO	TN30CE6207	06-04-2015	06-04-2015	MB1CTDYC7FPEL7712	FEPZ102090
88	Salem (west) RTO	TN30BC2504	06-04-2015	06-04-2015	MB1CTDYC7FPEL7712	FEPZ102090
89	Ramanathapuram RTO	TN65AZ5369	13-06-2016	13-06-2016	MB1HTDFDXGECU9880	GCEZ408239
90	Nagercoil RTO	TN81A7599	10-09-2015	10-09-2015	MB1HTLFC8FRWM3643	FWHZ418849
91	Gopichettipalayam RTO	TN36AD7095	24-10-2016	08-09-2016	MB1NACFD2GRXP8233	GYHZ422060
92	Gopichettipalayam RTO	TN36AD7058	24-10-2016	06-09-2016	MB1NACFD7GRXP8230	GYHZ419990
93	Bhavani UO	TN36AP7401	16-07-2018	05-07-2018	MB1NACHD0JPED2003	JFPZ112368
94	Gopichettipalayam RTO	TN36AP1618	16-07-2018	16-07-2018	MB1NACHD0JPED2003	JFPZ112368

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95	Gopichettipalayam RTO	TN36AR6707	18-08-2017	18-08-2017	MB1NACHD1HEAY6182	HAEZ421901
96	Bhavani UO	TN36AR6706	18-08-2017	02-08-2017	MB1NACHD1HEAY6182	HAEZ421901
97	Gopichettipalayam RTO	TN36A0000	06-08-2015	06-08-2015	MB1PBEHC2AEVC5932	VAE1214857
98	Coimbatore (north) RTO	TN38CC4799	01-12-2015	01-12-2015	MB1PBEJC1FEXS7666	FXEZ417068
99	Tambaram RTO	TN11AY6656	28-08-2018	28-07-2018	MB1WADHD0JPBE1897	JBPZ131805
100	Tambaram RTO	TN11AY6640	28-08-2018	28-08-2018	MB1WADHD5JPBE1880	JBPZ131813
101	Tambaram RTO	TN11AY6645	27-08-2018	27-08-2018	MB1WADHD9JEBB2507	JDEZ414742
102	Tambaram RTO	TN11AY6622	27-08-2018	27-08-2018	MB1WADHD9JECB2493	JEEZ413713
103	Tambaram RTO	TN25AQ0770	01-03-2016	01-03-2016	MBJ11JV4007576574	2KDU858140
104	Chennai (south-west) RTO	TN25AQ7700	01-03-2016	29-02-2016	MBJ11JV4007576574	2KDU858140
105	Ramanathapuram RTO	TN65S3543	06-03-2014	26-02-2014	MBLHA10A3EHA63222	HA10ELEHA84719
106	Salem (west) RTO	TN15Y4907	15-07-2014	15-07-2014	MBLHA10A3EHF27496	HA10ELEHF23935
107	Thanjavur RTO	TN49BB0178	15-07-2014	04-07-2014	MBLHA10A6EGF10023	HA10ENEGF13255
108	Thanjavur RTO	TN49BB0277	16-07-2014	04-07-2014	MBLHA10A6EGF10023	HA10ENEGF13255
109	Coimbatore (north) RTO	TN38BY3736	08-08-2014	07-08-2014	MBLHA10A6EHF52059	HA10ENEHF75219
110	Thanjavur RTO	TN55AL7472	15-06-2015	15-06-2015	MBLHA10AABHD03434	JC65ET003JBZWCH97263
111	Krishnagiri RTO	TN24AB1269	25-09-2014	18-09-2014	MBLHA10ALEHF69944	HA10EJEHF73072
112	Thanjavur RTO	TN68M5969	17-10-2014	17-10-2014	MBLHA10ALEHH64553	HA10EEHH58326
113	Thanjavur RTO	TN68M5669	17-10-2014	17-10-2014	MBLHA10ALEHH64553	HA10EEHH58326
114	Tambaram RTO	TN22AD4042	13-07-2015	13-07-2015	MBLHA10AWCGF70220	HA10ENCGF02132
115	Chennai (south-west) RTO	TN20CF6504	26-08-2014	26-08-2014	MBLHA10BJEGG04492	HA10ETEGG013347
116	Ramanathapuram RTO	TN65T8415	04-03-2015	18-02-2015	MBLHA10BJEGL07958	HA10ETEGL17053
117	Paramakudi UO	TN65U4342	21-04-2015	06-04-2015	MBLHA10BJFHA08883	HA10ETFHA28735
118	Tambaram RTO	TN11M5069	19-06-2015	13-06-2015	MBLHA10BLFGD00809	HA10ETFGC06643
119	Tambaram RTO	TN18AE6847	20-11-2015	20-11-2015	MBLHA10BSFHJ11064	HA10EVFHJ13137
120	Tambaram RTO	TN81AE6847	20-11-2015	20-11-2015	MBLHA10BSFHJ11064	HA10EVFHJ131137
121	Coimbatore (north) RTO	TN57BZ3674	16-08-2016	16-08-2016	MBLHA10BUGHG01480	HA10EVGHG19266
122	Chennai (south-west) RTO	TN10AX0077	05-12-2016	01-12-2016	MBLHA10CAGHD04345	HA10EYGHD44499
123	Thanjavur RTO	TN49BK5130	26-05-2017	26-05-2017	MBLHA10CAGHK01868	HA10EYGHK40731
124	Ramanathapuram RTO	TN65AZ5294	31-05-2016	31-05-2016	MBLHA10CGGHD04271	HA10ERGHD03927
125	Tiruveranbur UO	TN31BA8219	07-05-2014	07-05-2014	MBLHA10EE99H16684	HA10EA99H26742
126	Omalure UO	TN30BV4312	06-02-2017	04-02-2017	MBLHA11ATG9J05068	HA11EJG9J30208
127	Krishnagiri RTO	TN24AA9723	02-09-2014	12-06-2014	MBLJA12AEEGB04177	JA12ABEGB18188
128	Coimbatore (north) RTO	TN99A1030	19-08-2014	19-08-2014	MBLJA12AEEGD01865	JA12ABEGD06561
129	Bhavani UO	TN36AW1910	21-01-2014	13-01-2014	MBLJF32ABDGM31602	JF32AADGM31651
130	Sathyamangalam UO	TN36AS8605	30-03-2017	28-03-2017	MBLJF33AAH4A04255	JF33AAH4A04083
131	Chennai (south-west) RTO	TN10AU7248	21-12-2015	21-12-2015	MBLKC12BE8GL07692	KL12FBBGL06521
132	Chennai (south-west) RTO	TN10AP8803	15-04-2014	15-04-2014	MBLKC12EFBGM01228	KC12EDBGM02035
133	Tambaram RTO	TN01AP8880	15-04-2014	15-04-2014	MBLKC12EFBGM01228	KC12EDHGM02035
134	Ramanathapuram RTO	TN65AD4691	05-05-2017	05-05-2017	MBX0000ZFUA413016	S7A8666724
135	Paramakudi UO	TN65AY2045	12-01-2017	27-12-2016	MBX0000ZFUK372175	S6K8631053
136	Ramanathapuram RTO	TN65AY2046	12-01-2017	12-01-2017	MBX0000ZFUK372175	S6K8631053
137	Paramakudi UO	TN65AY2719	07-02-2017	23-01-2017	MBX0000ZFUL381596	R6K2833701
138	Ramanathapuram RTO	TN65AY2749	07-02-2017	07-02-2017	MBX0000ZFUL381596	R6K283701
139	Thanjavur RTO	TN49BV0029	07-08-2017	07-08-2017	MBX0003BFVE453540	R7D287223
140	Pattukottai UO	TN49BV0209	07-08-2017	07-08-2017	MBX0003BFVE453540	R7D2872238
141	Ramanathapuram RTO	TN65AZ1279	24-10-2017	24-10-2017	MBX0003BFVF476864	S7F8717027
142	Paramakudi UO	TN65AX1279	24-10-2017	24-10-2017	MBX0003BFVF476864	S7F8717027
143	Gopichettipalayam RTO	TN57BW1975	14-05-2018	14-05-2018	MC2A1CRF0FC311341	E413CDFC022288

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144	Paramakudi UO	TN65U6478	15-07-2015	15-07-2015	MC2A1CRF0FD315071	E413CDFD029334
145	Ramanathapuram RTO	TN65U6479	15-07-2015	15-07-2015	MC2A1CRF0FD315071	E413CDFD029334
146	Tiruveranbur UO	TN81Y0457	24-12-2014	23-12-2014	MD2A13EZ4ECB33793	DKZCEB25172
147	Omalure UO	TN30BZ4896	18-03-2014	16-09-2013	MD2A14AZ4DWD25322	JBZWDD88674
148	Thanjavur RTO	TN68L7632	19-06-2014	19-06-2014	MD2A14AZACED22712	JBZWCD23949
149	Pattukottai UO	TN49BX7049	03-08-2016	19-07-2016	MD2A76AZ1GWA22903	PFZWGA52058
150	Pattukottai UO	TN49BY7049	03-08-2016	03-08-2016	MD2A76AZ1GWA22903	PEZWGA52058
151	Sathyamangalam UO	TN41AL4362	09-03-2015	09-03-2015	MD621AD11F1B03795	OD1BF1176406
152	Tambaram RTO	TN21AR0200	26-03-2014	26-03-2014	MD621BD10D1B84664	0D18BE1379090
153	Tambaram RTO	TN19AA8941	01-07-2014	01-07-2014	MD621BD13E1F95251	OD1FE1639984
154	Sathyamangalam UO	TN36AV8691	13-01-2016	06-01-2016	MD621BD18F1P32313	0D1PF1737614
155	Ramanathapuram RTO	TN65S9886	31-07-2014	30-07-2014	MD621BD19E1B06917	0D1BE1412455
156	Thanjavur RTO	TN49BE2576	13-11-2015	12-11-2015	MD621BD1XF1K14137	0D1KF1585566
157	Pattukottai UO	TN49BW3108	13-01-2017	16-12-2016	MD621CP10G1P67382	0P1PG1X92554
158	Thanjavur RTO	TN49BK4511	19-05-2017	19-05-2017	MD621CP16H1A38890	OP1AH1477020
159	Nagercoil RTO	TN74AH8008	11-09-2014	30-07-2014	MD626BG32E2F56627	0G3FE2332632
160	Tambaram RTO	TN20CJ1366	15-03-2016	15-03-2016	MD626BG32G2B27085	0G3BG2525171
161	Coimbatore (north) RTO	TN38CH1231	10-01-2017	10-01-2017	MD626BG32G2L02481	0G3LG2604791
162	Paramakudi UO	TN65V9415	10-09-2014	08-09-2014	MD626BG39E2G70933	0G3GE2349855
163	Tambaram RTO	TN07BW9608	12-03-2014	12-03-2014	MD626BG44E1C99033	BG4CE196518
164	Tambaram RTO	TN07AW9608	12-03-2014	12-03-2014	MD626BG44E1C99033	BG4CE196518
165	Chennai (south-west) RTO	TN10AR2341	24-09-2014	23-09-2014	MD626BG46E1G27729	BG4GE1224423
166	Tambaram RTO	TN22BD5154	15-12-2015	15-12-2015	MD626BG47F1K74867	BG4KF1675953
167	Pattukottai UO	TN49BW7932	01-06-2017	01-06-2017	MD626CG46G2E03797	CG4EG2293612
168	Thanjavur RTO	TN49BJ2299	19-12-2016	17-12-2016	MD626CG46G2E03797	CG4EG2293612
169	Salem (west) RTO	TN30BE3270	12-05-2016	11-05-2016	MD626CG48G2D96593	CG4DG2284345
170	Ramanathapuram RTO	TN65AD9248	18-07-2017	16-06-2017	ME1RG0614H0078096	G3C7E0117428
171	Paramakudi UO	TN65AY8111	19-07-2017	18-07-2017	ME1RG0614H0078096	G3C7E0117646
172	Chennai (south-west) RTO	TN10AV1272	08-02-2016	05-02-2016	ME1SE77D1G0032743	E3N8E0180668
173	Krishnagiri RTO	TN24AK1071	10-08-2017	06-02-2017	ME1SE77F7G0228151	E3N8E0335715
174	Thanjavur RTO	TN49BL5395	25-09-2017	31-03-2017	ME1SED152H0003695	E3Y3E0017897
175	Chennai (south-west) RTO	TN10AZ6258	09-06-2017	09-06-2017	ME1SED162H0003500	E3Y3E0010452
176	Paramakudi UO	TN65AX5321	16-02-2018	12-02-2018	ME1SED16CH0079885	E3Y3E0301038
177	Ramanathapuram RTO	TN65AF1578	14-03-2018	02-02-2018	ME1SED16CH0079885	E3Y3E0301017
178	Tambaram RTO	TN07CA2900	14-10-2014	14-10-2014	ME3U3S5C0EK570145	U3S5C0EK570145
179	Coimbatore (north) RTO	TN38BZ4030	26-11-2014	26-11-2014	ME3U3S5C1EM130907	U3S5C0EM615426
180	Krishnagiri RTO	TN24AD1500	15-12-2015	15-12-2015	ME3U3S5C1FG257667	U3S5COFH864364
181	Nagercoil RTO	TN77L1741	01-02-2019	30-01-2019	ME3U3S5C1JD681821	U3S5C1JD723001
182	Tambaram RTO	TN11AE5649	11-04-2018	03-04-2018	ME3U3S5C1JD681821	U3S5C1JD723001
183	Tambaram RTO	TN140000	09-04-2014	09-04-2014	ME4JC36KBT008772	JC36ET7025632
184	Tambaram RTO	TN143584	09-04-2014	09-04-2014	ME4JC36KBT008772	JC36ET7025632
185	Coimbatore (north) RTO	TN39BR7168	19-10-2015	19-10-2015	ME4JC58AHFT161956	JC58ET4162122
186	Thanjavur RTO	TN49BA4916	05-05-2014	20-12-2013	ME4JC623LDT011728	JC62ET1011911
187	Thanjavur RTO	TN49BJ0248	16-11-2016	16-11-2016	ME4JC652EGT126646	JC65ET0388419
188	Thanjavur RTO	TN49BH0642	19-07-2016	18-07-2016	ME4JC713FGT039490	JC71ET0224003
189	Tambaram RTO	TN05BB3333	21-07-2015	21-07-2015	ME4JF392CF7306733	JF39E70306746
190	Tambaram RTO	TN05BB3335	21-07-2015	10-04-2015	ME4JF392CF7306733	JF39E70306746
191	Tambaram RTO	TN09BX5527	18-08-2014	18-08-2014	ME4JF481GE8175340	JF48E80175369

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192	Ramanathapuram RTO	TN65AA6693	09-09-2015	09-09-2015	ME4JF481JE8202874	JF48E80202825
193	Paramakudi UO	TN65U6508	16-07-2015	19-12-2014	ME4JF481JE8202874	JF48E80202825
194	Coimbatore (north) RTO	TN38CP3557	05-07-2018	05-07-2018	ME4JF48BHH8032634	JF48E82032672
195	Tambaram RTO	TN11BA5202	11-02-2015	11-02-2015	ME4JF491ME8089681	JF49E80098199
196	Tiruchi (east) RTO	TN48AB5252	21-03-2014	21-03-2014	ME4JF501KDT089389	JF50ET0083816
197	Chennai (south-west) RTO	TN05AV5441	20-01-2014	20-01-2014	ME4JF501LDT125143	JF50ET0125322
198	Coimbatore (north) RTO	TN38BX9093	26-06-2014	26-06-2014	ME4JF502FET137489	JF50ET1138136
199	Salem (west) RTO	TN03P2127	02-09-2014	02-09-2014	ME4JF502HET280635	JF50ET1278586
200	Omalure UO	TN55U9473	26-05-2015	26-05-2015	ME4JF504DFT254073	JF50ET2254905
201	Tambaram RTO	TN11AA5280	05-06-2017	30-05-2017	ME4JF507EHT228453	JF50ET5228574
202	Thanjavur RTO	TN49BJ4506	25-01-2017	09-01-2017	ME4JF509AHT114798	JF50ET6114912
203	Pattukottai UO	TN49BW4935	03-03-2017	25-02-2017	ME4JF509AHU132810	JF50EU6132861
204	Sathyamangalam UO	TN36AQ0769	09-06-2017	09-06-2017	ME4JF509AHU132810	JF50EU6132068
205	Sathyamangalam UO	TN40K5487	20-03-2015	31-01-2015	ME4KC09CME8861282	KC09E86871440
206	Sathyamangalam UO	TN40K55487	20-03-2015	20-03-2015	ME4KC09CME8861282	KC09E86871440
207	Krishnagiri RTO	TN54K5834	01-07-2015	23-04-2015	MEC2161CCFP016802	400950D0017077
208	Paramakudi UO	TN30BX7020	20-07-2015	20-07-2015	MEC2411BJEP011198	400950D0011410
209	Paramakudi UO	TN30BX6933	17-07-2015	17-07-2015	MEC2411BJEP011569	400950D0011795
210	Tambaram RTO	TN69BZ7375	28-03-2016	28-03-2016	MEEBBA002G1329649	B4AA400024450
211	Nagercoil RTO	TN74AK9797	30-10-2015	30-10-2015	MEEBBA007F9301815	E002409
212	Chennai (south-west) RTO	TN10AY9986	31-03-2017	31-03-2017	MEEBBA009G9407863	E106406
213	Pattukottai UO	TN51AB4392	27-03-2014	27-03-2014	MESHB2GUDE3B10746	GUE4A78521
214	Krishnagiri RTO	TN24AE9158	01-06-2016	23-04-2016	NA	HA10ERGHC82308
215	Krishnagiri RTO	TN24AM0054	16-04-2018	10-04-2018	NA	JF50ET9150528
216	Krishnagiri RTO	TN24AH7348	15-02-2017	25-01-2017	NA	AF21 1196657
217	Krishnagiri RTO	TN24AH7227	15-02-2017	14-02-2017	NA	E3N8E0474055
218	Coimbatore (north) RTO	TN38CF5214	31-10-2016	31-10-2016	NA	JF16EEGGH13299
219	Coimbatore (north) RTO	TN38BX5331	22-05-2014	21-05-2014	NA	JF48E80141537
220	Nagercoil RTO	TN74AL4721	01-02-2016	30-01-2016	NA	JF50ET3015512
221	Salem (west) RTO	TN30BJ3118	16-10-2017	16-10-2017	NA	JF33ABH4H17695
222	Salem (west) RTO	TN30BJ4795	09-11-2017	06-11-2017	NA	F8DN5900235
223	Salem (west) RTO	TN30BJ2118	27-09-2017	25-09-2017	NA	JF50ET5636855
224	Paramakudi UO	TN65U4449	23-04-2015	08-04-2015	Q	HA10ETFHB37411
225	Tambaram RTO	TN11M6763	03-07-2015	03-06-2015	S	0D1FF1417129
226	Krishnagiri RTO	TN24AJ0463	27-03-2017	12-08-2008	WDA047743	WDH298391
227	Sathyamangalam UO	TN66Q1123	15-07-2015	15-07-2015	XXXXXXXXXX	YYYYYYYYYY
228	Tambaram RTO	TN11R7213	11-04-2016	01-03-2016	Z	JC65ET0289119
229	Krishnagiri RTO	TN24AE1202	10-02-2016	31-10-2015	ZKZG00266	ZKZG00266
230	Thanjavur RTO	TN49BA6642	28-05-2014	28-05-2014	1PY5045DJEA020994	PY3029D362092
231	Krishnagiri RTO	TN24Q2734	11-01-2013	24-02-2012	MA1YA2JHKC2A17024	JHC4A18235
232	Poonamallee RTO	TN09CL1438	24-11-2017	11-01-2007	MA3EED81S00489747	F10DN4313597
233	Poonamallee RTO	TN23DB3911	25-05-2016	25-05-2016	MAT373018G2D10159	697TC69DTY105338
234	Poonamallee RTO	TN12M6276	25-05-2016	25-05-2016	MAT373018G2D10159	697TC69DTY105338
235	Poonamallee RTO	TN23DC3198	15-04-2016	15-04-2016	MAT373352G2B02898	697TC69BTY101641
236	Poonamallee RTO	TN12M1423	15-04-2016	31-03-2016	MAT373352G2B02898	697TC69BTY101641
237	Poonamallee RTO	TN12M2049	20-04-2016	31-03-2016	MAT373352G2C05692	697TC69CTY102977
238	Poonamallee RTO	TN12M1240	13-04-2016	13-04-2016	MAT37335LG2C07666	697TC69CTY103886
239	Poonamallee RTO	TN19A9157	13-11-2014	13-11-2014	MAT483539EYJ11254	475IDT18HVYS87981
240	Poonamallee RTO	TN22C3818	04-03-2015	04-03-2015	MAT600175FTA00015	475IDI03PVYP51424

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241	Poonamallee RTO	TN12BC9597	21-03-2016	21-03-2016	MB1PBEJCXFEVT1953	FVEZ421401
242	Poonamallee RTO	TN14V3453	12-02-2014	12-02-2014	MB1PBEYC9DETL4484	DTEZ409572
243	Poonamallee RTO	TN12B7314	28-02-2014	10-01-2014	MBLHA10A3D9L02220	HA10ELD9L86106
244	Poonamallee RTO	TN20CV8236	27-10-2014	27-10-2014	MBLHA10A3E9G01210	HA10ELE9G07572
245	Poonamallee RTO	TN12K3908	20-11-2015	11-09-2015	MBLHA10BSFHH40728	HA10EVFHH45215
246	Poonamallee RTO	TN12M4820	10-05-2016	29-04-2016	MBLHA10CAFHK41168	HA10EYFHK71846
247	Poonamallee RTO	TN09CP4325	04-09-2015	04-09-2015	MC2P1HRT0FC312390	E413CDFC024256
248	Poonamallee RTO	TN09CP4379	04-09-2015	04-09-2015	MC2P1HRT0FC312391	E413CDFC024255
249	Poonamallee RTO	TN12BA2363	27-07-2015	27-07-2015	MC2R1NRT0FE042582	E613CDFE032816
250	Poonamallee RTO	TN12D5682	26-08-2014	25-08-2014	MD2A14AZ4EWD18579	JBZWED12679
251	Poonamallee RTO	TN12K1415	19-10-2015	19-10-2015	MD2DHDHZZPCL28749	DHGBPL29086
252	Poonamallee RTO	TN12C4446	02-05-2014	25-04-2014	ME11CK051E2015073	1CK5015110
253	Poonamallee RTO	TN12B1987	20-01-2014	16-01-2014	ME145S0C1E2005776	45SC005783
254	Poonamallee RTO	TN12M8640	13-06-2016	01-06-2016	ME1RG0613G0052437	G3C7E0063743
255	Poonamallee RTO	TN09CA1098	29-05-2015	29-05-2015	ME1SE77D5F0008017	E3N8E0018591
256	Poonamallee RTO	TN12A6789	03-01-2014	28-12-2013	ME4JF392MD7065081	JF39E70065100
257	Poonamallee RTO	TN12C8437	18-06-2014	16-06-2014	ME4JF502EET107947	JF50ET1108517
258	Poonamallee RTO	TN09CB6077	04-11-2015	04-11-2015	MEEBBA002F9302953	E002382
259	Poonamallee RTO	TN12H3817	25-05-2015	22-05-2015	MBLHA10BLFGD00809	HA10ETFGC06643
260	Tambaram RTO	TN11AF1487	25-05-2018	25-05-2018	MBLJF16EDBGK29301	JF16EBBGK28488
261	Poonamallee RTO	TN12AA3730	27-10-2014	27-10-2014	MDHFBUK13E9207304	789285B
262	Tambaram RTO	TN11K0615	27-10-2014	28-09-2014	MDHFBUK13E9207304	789285B
263	Tambaram RTO	TN11K7615	07-01-2015	01-10-2013	ME3U3S5C1DL009876	U3S5C0DL328796
264	Thanjavur RTO	TN49AR5140	18-12-2013	25-11-2013	.	2NC1060473
265	Thanjavur RTO	TN49BA4383	28-04-2014	28-04-2014	1PY5055ECEA024455	PY3029H025786
266	Coimbatore (north) RTO	TN38BV7839	20-11-2013	19-11-2013	MA3EADE1S00460640	K12MN7062907
267	Chennai (south-west) RTO	TN10AM0749	29-08-2013	05-08-2013	MA3ELMG1S00198023	K14BN7018356
268	Poonamallee RTO	TN10AP8553	18-12-2014	18-12-2014	MA3FLEB1S00258176	D13A2406763Q
269	Chennai (south-west) RTO	TN10AF4546	05-03-2012	05-03-2012	MAKGM256BCN302445	L15A73204858
270	Chennai (south-west) RTO	TN10X2691	22-06-2009	22-06-2009	MALAA51HRM466678	G4HD4D46869
271	Chennai (south-west) RTO	TN10Q7725	22-12-2006	22-12-2006	MALAB51HR6M958479	G4HG6M944599
272	Chennai (south-west) RTO	TN10W9020	22-04-2009	17-04-2009	MALAN51CR9M288065	G4LA9M111129
273	Thanjavur RTO	TN55AL7472	15-06-2015	15-06-2015	MBLHA10AABHD03434	JC65ET003JBZWCH97263
274	Poonamallee RTO	TN20BY8497	02-02-2009	02-02-2009	MBLKC12BE8GL07692	KC12EBBGL06521
275	Poonamallee RTO	TN12D8821	24-09-2014	16-09-2014	MD2A11CZ8ECC21334	DHZCEC00043
276	Thanjavur RTO	TN20AA0186	30-03-2005	30-03-2005	MD2A14AZACED22712	JBZWCD23949
277	Thanjavur RTO	TN50K4312	26-04-2012	26-04-2012	MD2A14AZACED22712	JBZWCD23949
278	Thanjavur RTO	TN50M6810	08-09-2013	08-09-2013	MD2A14AZACED22712	JBZWCD23949
279	Thanjavur RTO	TN50U3272	14-09-2012	14-09-2012	MD2A14AZACED22712	JBZWCD23949
280	Tiruveranbur UO	TN31BV4556	23-12-2013	23-12-2013	MD621BD1XF1F03912	0D1FF1439490
281	Tambaram RTO	TN11C1371	01-04-2013	23-03-2013	ME11CK052D2002573	1CK5002577

Appendix 2.7 (Ref: Paragraph 2.4.9.9)

Registration of vehicles having unpermitted alphabets I, O, Q in VIN

Sl. No.	Name of the RTOs/UOs	Regn. No.	Regn Date	Purchase Date	Chassis No
1	COIMBATORE (NORTH) RTO	TN38DE6150	02-06-2023	30-05-2023	BZQSK1265599SM
2		TN38DE3335	27-04-2023	03-04-2023	DBIB55ZGCP0012754
3		TN38DE2408	24-04-2023	21-03-2023	BZQSK1259266SM
4		TN38DE0613	05-04-2023	01-04-2023	DBIB55ZGHN0012604
5		TN38DD6250	15-02-2023	07-02-2023	BZQSK1263103SM
6		TN38DD0065	15-12-2022	30-11-2022	KZQSJ1244566SM
7		TN38DB3837	28-06-2022	16-06-2022	DBIB55ZGJN0012157
8		TN38CW3434	01-10-2020	26-09-2020	DBIB4UBEPL0012336
9	KRISHNAGIRI RTO	TN24BB2652	13-09-2023	04-09-2023	AIN16863CP3067762
10		TN24BA3760	03-05-2023	30-01-2023	BZQSK1259454SM
11		TN24BA0412	10-03-2023	15-01-2023	BZQSK1259261SM
12		TN24AW8709	27-09-2021	23-09-2021	LGI611ZZKMN600149
13		TN24AW8781	27-09-2021	23-09-2021	LGI611ZZHMN600158
14	NAGERCOIL RTO	TN74BC8610	20-07-2023	07-12-2023	BZQSK1266170SM
15		TN75AM2959	15-11-2019	15-03-2019	MEISED121K0255452
16		TN75AM2927	15-11-2019	14-03-2019	MEISED12AJ0240128
17		TN75AJ2327	01-08-2019	01-05-2019	MAIPT2MLXJ2H31965
18	OMALURE UO	TN30CU2344	19-02-2024	19-01-2024	SYISTG14NFK000148
19		TN30CV7284	04-10-2023	29-09-2023	AIN16863HP3071882
20		TN30CV7410	29-09-2023	27-09-2023	LGI848HZJPN640344
21		TN30CV6457	13-09-2023	04-09-2023	AIN16863JP3067761
22		TN30CW2838	21-07-2022	12-07-2022	AIN16863EN3031588
23		TN30CW2092	23-06-2022	07-02-2022	AIN16857LM3022745
24		TN30CW1093	24-05-2022	07-05-2022	AIN16857HN3030251
25		TN59CL9194	21-01-2022	22-12-2021	AIN16863JM3021049
26		TN30CX3145	17-09-2021	20-08-2021	AIN16863CM3011199
27		TN30CX2409	27-08-2021	24-08-2021	DBIB4UBEKM0012582
28		TN54T0191	03-10-2019	01-10-2019	MAIHB2GEA93K17492
29		TN47AL7607	01-08-2019	25-05-2019	QEZGL4GM0118097
30	PARAMAKUDI UO	TN65BV0150	18-08-2023	16-08-2023	AZQSK1289457SM
31		TN65BW5936	31-03-2023	28-03-2023	BZQSK1268621SM
32		TN65BW4424	16-02-2023	13-02-2023	BZQSK1265604SM
33		TN65BW4195	09-02-2023	07-02-2023	BZQSK1265605SM
34		TN65BX2727	28-10-2022	03-09-2022	AIN16605EN3034442
35		TN65BX4876	20-05-2022	05-05-2022	AIN16860VN3029369
36		TN45CA7114	21-01-2022	11-05-2006	MAIWE4DTL62C25180
37	PATTUKOTTAI UO	TN49BV4565	23-11-2017	31-03-2017	IMAJZXXMTKZHJ59124
38		TN49BW9853	27-07-2017	21-06-2017	IMAJGXXMTKGHR37419
39	POONAMALLEE RTO	TN12BB1546	15-12-2023	12-07-2023	DBIB55ZGPP0012952
40		TN12BA8272	20-11-2023	18-11-2023	DBIB55ZGPP0012997
41		TN12BA3259	17-10-2023	10-11-2023	SYITC025NFJ014501
42		TN12BA0612	29-09-2023	23-09-2023	DBIB55ZGVP0012875
43		TN12AY4082	14-06-2023	13-06-2023	DBIB55ZGCP0012728
44		TN12AX8974	05-04-2023	05-04-2023	DBIB55ZGHN0012599
45		TN12AX5279	04-05-2023	28-03-2023	AIN16863JP3055514
46		TN12AW2189	01-06-2023	01-04-2023	DBIB55ZGEN0012412

Sl. No.	Name of the RTOs/UOs	Regn. No.	Regn Date	Purchase Date	Chassis No
47	POONAMALLEE RTO	TN12AV6347	22-11-2022	21-11-2022	DBIB55ZGJN0012577
48		TN12AV4079	11-04-2022	11-03-2022	DBIB55ZGAN0012440
49		TN12AU9608	10-06-2022	29-09-2022	AIN16863HN3035106
50		TN12AU9640	10-06-2022	29-09-2022	AIN16605LN3034907
51		TN12AU9673	10-06-2022	10-03-2022	DBIB55ZGKN0012576
52		TN12AU6784	14-09-2022	09-03-2022	DBIB55ZGEN0012409
53		TN12AT0421	19-05-2022	18-05-2022	KIG16702CNE004027
54		TN12AS2918	22-03-2022	21-03-2022	KIG16702PNB003697
55		TN12AS1854	14-03-2022	03-11-2022	DBIB55ZGVN0012162
56		TN12AS1310	03-09-2022	03-03-2022	DBIB55ZGCN0012161
57		TN12AR8550	18-02-2022	16-02-2022	KIG16702JNA003594
58		TN12AL5213	28-12-2020	24-12-2020	KIG16702JLL001832
59		TN12AJ8691	17-07-2020	16-07-2020	KIG16702ELC001516
60		TN12AJ7972	18-06-2020	16-06-2020	KIG16702PLC001505
61		TN12AJ2415	03-04-2020	26-02-2020	KIG16702EKM001184
62		TN12AH9578	14-02-2020	02-11-2020	KIG16702CKG000990
63		TN12AH3485	01-02-2020	27-12-2019	KIG16702TKG001042
64		TN12AE6739	16-08-2019	08-03-2019	KIG16702TKE000601
65		TN12AC8462	04-02-2019	28-03-2019	KIG16700LKB000110
66		TN12AR5896	21-03-2019	19-03-2019	DBIB4UBECL00122981
67	RAMANATHAPURAM RTO	TN65AR5657	12-04-2023	10-05-2022	AIN16860TN3029459
68		TN65AT5657	08-07-2022	09-04-2022	LGI838HZCNN330253
69		TN65AJ0775	18-02-2019	30-01-2019	LGI414ZZLJN400058
70	SALEM (WEST) RTO	TN30CC9154	13-02-2023	06-02-2023	AIN16863AP3051838
71		TN30CB9738	08-08-2022	11-07-2022	SYISTG17AEF000036
72		TN30CB4575	18-04-2022	09-05-2008	MAIWF2GAK82E36200
73		TN40AA7875	08-04-2022	23-09-2021	MCIE4CMA8EP025947
74		TN30BQ9669	13-08-2020	12-08-2020	LGI611ZZLLN600075
75		TN30BM7454	10-04-2019	24-12-2018	SMITRAR2L18415
76	TAMBARAM RTO	TN11BD4939	18-05-2023	05-11-2023	AIN16857PP3062089
77		TN11BC9273	31-03-2023	29-03-2023	SYISTG17LFC000087
78		TN11AZ3846	07-07-2022	07-04-2022	SYISTG17HEF000041
79		TN11AZ7008	25-05-2022	05-11-2022	AIN16863TN3032520
80		TN11G0475	13-05-2022	05-12-2022	DBIB55ZGJN0012160
81		TN11G0474	13-05-2022	05-12-2022	DBIB55ZGHN0012215
82		TN11G0464	13-05-2022	05-12-2022	DBIB55ZGVN0012159
83		TN11AR4032	17-02-2020	14-02-2020	KIG16702EKL001174
84		TN11AR3516	13-02-2020	02-06-2020	KIG16702HKM001183
85		TN11AR1559	29-01-2020	27-01-2020	LGI611ZZPKN600051
86		TN11AM3445	06-12-2019	06-07-2019	LGI414ZZAKN400156
87	THANJAVUR RTO	TN49BV4565	23-11-2017	23-11-2017	IMAJZXXMTKZHJKZHJ59124
88		TN49BL5139	21-09-2017	28-06-2017	IMAJGXXMTKGGR61872
89		TN49BL3053	28-08-2017	31-05-2017	IMAJGXXMTKGHU79869
90		TN49BK6394	06-12-2017	06-12-2017	IMAJGXXMTKGHB25421
91		TN49BK0988	04-07-2017	29-03-2017	IME4JF507BHT003560
92		TN49BK0920	04-06-2017	04-05-2017	IMAJGXXMTKGGY32033

Appendix 2.8 (Ref: Paragraph 2.4.9.10)

Non-cancellation of Registration Certificate

Sl. No.	Vehicle Regn. No.	Sl. No.	Vehicle Regn. No.	Sl. No.	Vehicle Regn. No.
1	TN30N0356	41	TN30N0954	81	TN30N0157
2	TN30N0361	42	TN30N0956	82	TN30N0159
3	TN30N0362	43	TN30N0957	83	TN30N0160
4	TN30N0365	44	TN30N0958	84	TN30N0162
5	TN30N0367	45	TN30N0975	85	TN30N0194
6	TN30N0388	46	TN30N1083	86	TN30N0196
7	TN30N0398	47	TN30N1084	87	TN30N0201
8	TN30N0401	48	TN30N1085	88	TN30N0204
9	TN30N0402	49	TN30N1086	89	TN30N0235
10	TN30N0434	50	TN30N1087	90	TN30N0237
11	TN30N0473	51	TN30N1090	91	TN30N0254
12	TN30N0492	52	TN30N1096	92	TN30N0257
13	TN30N0496	53	TN30N1099	93	TN30N0258
14	TN30N0504	54	TN30N1107	94	TN30N0263
15	TN30N0515	55	TN30N1109	95	TN30N0264
16	TN30N0517	56	TN30N1111	96	TN30N0272
17	TN30N0518	57	TN30N1119	97	TN30N0282
18	TN30N0563	58	TN30N1120	98	TN30N0284
19	TN30N0572	59	TN30N1121	99	TN30N0286
20	TN30N0578	60	TN30N1126	100	TN30N0289
21	TN30N0667	61	TN30N1129	101	TN30N0297
22	TN30N0681	62	TN30N1132	102	TN30N0301
23	TN30N0787	63	TN30N1135	103	TN30N0322
24	TN30N0790	64	TN30N1136	104	TN30N0325
25	TN30N0795	65	TN30N1137		
26	TN30N0807	66	TN30N1138		
27	TN30N0816	67	TN30N1139		
28	TN30N0817	68	TN30N1140		
29	TN30M0819	69	TN30N1143		
30	TN30N0825	70	TN30N1164		
31	TN30N0831	71	TN30N1179		
32	TN30N0879	72	TN27N1664		
33	TN30N0943	73	TN27N1683		
34	TN30N0945	74	TN27N1700		
35	TN30N0946	75	TN29N2497		
36	TN30N0947	76	TN30N0042		
37	TN30N0948	77	TN30N0052		
38	TN30N0949	78	TN30N0065		
39	TN30N0950	79	TN30N0086		
40	TN30N0952	80	TN30N0136		

Appendix 2.9 (Ref: Paragraph 2.4.9.13)

Mismatch in details of vehicles entered through backlog entries

Sl. No.	Registration No.	Date of Backlog entry	RTO Office (Back)	Registration Date	Chassis no. (backlog entry)	Chassis no. as per VAHAN
1	TN28L9262	18-03-2019	Namakkal (north)	20-01-2005	OFIN41317681	MD625AF134IN46588
2	TN28Y2846	30-12-2019	Salem (west)	01-12-1991	ILI047081	141047081
3	TN30E4124	03-01-2019	Salem (west)	31-12-2003	MD623CB314A092059	MD623CB314A09259
4	TN30F4034	21-06-2019	Neyveli UO	07-07-2004	DDFBLA06157	DDFBLA06399
5	TN30F8271	14-10-2019	Salem (west)	20-09-2004	MD621AD1941K24424	MD621AD1230983
6	TN30X7617	01-07-2019	Mettur	01-07-2004	O4F5KA422481	04F5KA422481
7	TN323111	15-04-2019	Viluppuram RTO	19-04-1995	95D1L15072223	95D1L1507223
8	TN33AB6256	31-10-2019	Erode RTO	30-10-2003	N3309F754445	N3309M713008
9	TN33AB9807	24-04-2019	Erode RTO	12-02-2004	ME4JF085A48358	ME4JF085A48358310
10	TN33C7824	22-03-2019	Erode RTO	26-08-1994	1L1447978	ILI447978
11	TN33R8362	21-01-2019	Perundurai RTO	11-02-2004	K03L89H2002	K03LF942002
12	TN36E9291	15-05-2019	Gopichettipalayam RTO	02-09-2002	O2G4TL533165	O2GHTL533165
13	TN36F5101	01-04-2019	Gopichettipalayam RTO	18-09-2003	N6309M644286	1309F685598
14	TN37AF3261	06-08-2019	Coimbatore (south) RTO	05-05-2004	04B16C02488	04B15M17568
15	TN38AJ0750	23-04-2019	Coimbatore (north) RTO	03-08-2006	MD626BG3462HB9491	MD626BG3462H89491
16	TN38Q1245	25-02-2019	Coimbatore (central) RTO	17-01-2002	P1201M521452	P1201F529722
17	TN45C8748	06-02-2019	Coimbatore (central) RTO	22-06-1994	4B422687C	4B422657C
18	TN34C3065	23-07-2019	Tiruchengode RTO	30-06-2004	04F16F19174	04F16F16174
19	TN33AC7039	13-08-2019	Erode (west) RTO	25-08-2004	04G5TS340871	04G5TS340781
20	TN36F9821	17-06-2019	Gopichettipalayam RTO	23-06-2004	MD611AA1541C14282	MD611AA1541C14283
21	TN02R5906	21-01-2019	RTO Chennai(northwest)	04-03-2004	DDFBKC90299	DDFBKC80299
22	TN211952	27-08-2019	Cuddalore RTO	14-06-1990	1L1191836	ILF191836
23	TN33AD2117	16-12-2019	Erode (west) RTO	06-01-2005	04M16F19457	04M15E19300
24	TN07AD0121	22-10-2019	Tiruchi RTO	08-09-2004	MA3EYD81S00401509	MA3EPYD81S00401509
25	TN07AM0795	13-03-2019	Chennai (south) RTO	13-04-2007	MA3ECA12S02639228	MA3ECA12SO2639228
26	TN49T0456	30-09-2019	Kumbakonam RTO	16-02-2004	LF501104642	2L9834174
27	TNQ7566	05-11-2019	Salem (west) RTO	22-06-1984	1.10E+13	1.1001E+13
28	TN30F1469	26-04-2019	Salem (west) RTO	24-05-2004	MA3EYD81S003572316	MA3EYD81S00357316
29	TN74F3315	26-04-2019	Marthandam RTO	22-02-1999	1.23E+13	1.23223E+13
30	TN30F8470	26-09-2019	Salem (west) RTO	23-09-2004	SB308IN1979832	DB308IN197832
31	TN49W9799	27-02-2019	Kumbakonam RTO	10-11-2003	600141JWZP79325	00F14F00562
32	TN01X2139	18-03-2019	Chennai (central) RTO	19-03-2004	601144AVZP1281	601144AVZP12981
33	TN02AA4001	13-02-2019	Rto chennai (northwest)	18-01-2007	MAJAXXMATA7C4617	MAJAXXMRTA7CA4617
34	TN38V9405	05-03-2019	Coimbatore (north) RTO	05-03-2004	MA3EYD81S00318380	MA3EYD81S00318388
35	TN02L4234	10-01-2019	Rto chennai (northwest)	19-11-2001	MALAB51GRIM1930237	MALAB51GRIM193023
36	TN02Q3825	02-04-2019	Tiruchi RTO	18-07-2003	SB308IN1817122	SB308IN817122

Sl. No.	Registration No.	Date of Backlog entry	RTO Office (Back)	Registration Date	Chassis no. (backlog entry)	Chassis no. as per VAHAN
37	TDC3176	24-09-2019	Coimbatore (north) RTO	25-05-1981	344050000000	344050076293
38	TN02X4134	18-01-2019	Rto chennai (northwest)	13-07-2006	MALAA51HR6M896143	MALAA51HR6M895143
39	TN073186	08-02-2019	Chennai (south-east) RTO	07-11-1989	PABE 510226	PABE510226
40	TN10R7624	09-10-2019	Chennai (south-west) RTO	18-04-2007	158024000000	158023664807
41	TN55J6712	31-07-2019	Tiruchi RTO	05-03-2004	ST91IN610279	MA3EVB11S00709138
42	TN21E0567	01-11-2019	Gopichettipalayam RTO	05-03-2004	MA3EYD32S00751605	MA3EYD325007516
43	TN39Z3069	05-08-2019	Tiruppur (north) RTO	24-06-2004	MA3EYD81S00348624	MA3EYD81500348624
44	TN22AD3648	08-04-2019	Chennai (south) RTO	22-04-2004	MA3EYD81S3425528	MA3EYD81S342528
45	TN22AE2266	19-11-2019	Meenambakkam RTO	16-07-2004	MALAB51HR4M493644	MALAB51HR4M49644
46	TN22AE3984	30-08-2019	Meenambakkam RTO	04-08-2004	MA3EBE41S00415439	MAKFDF41900415439
47	TN33AB2992	05-08-2019	Erode RTO	31-07-2003	MA3EYD32S00709337	MA3EYD32500709337
48	TN22AJ1063	02-04-2019	Meenambakkam RTO	11-04-2005	MA3EED8S100310846	MA3EED81S00310846
49	TN22AM3285	06-05-2019	Meenambakkam RTO	02-01-2006	F8DN1115282	MA3EYD81S00624493
50	TN22AT0283	16-04-2019	Meenambakkam RTO	25-10-2006	MALAA51HR6M94972	MALAA51HR6M949272
51	TN22AT3764	19-02-2019	Meenambakkam RTO	16-11-2006	G4HG6M929519	MALAA51HR6M945715
52	TN22G0374	12-03-2019	Meenambakkam RTO	02-05-2006	MA1WE2DTB52K46168	MA1WE2DTRB52K46168
53	TN23G0555	05-03-2019	Vellore RTO	22-12-2005	MA1TA2BSC52H813	MA1TA2BSC52H81313
54	TN47L5577	05-07-2019	Manmangalam UO	05-07-2004	WDB2110166A498821	2110166A498821
55	TN67D7284	09-01-2019	Virudhunagar RTO	25-11-2003	F8B1N2584056	ST91IN601339
56	TN27P4945	05-11-2019	Salem (west) RTO	05-05-2000	11501000000000	11501020079605
57	TN27Q9959	08-02-2019	Namakkal (south) RTO	28-03-2003	483DLTC50DXZ708142	403013DXZN01376
58	TN58J8868	15-07-2019	Madurai (south) RTO	25-02-2004	SB308IN1918515	SH3081N18515
59	TN01L0350	13-02-2019	Chennai (central) RTO	01-11-1996	OO6110	6110
60	TN60Y5070	04-06-2019	Uthamapalayam UO	03-06-2004	MA3EED81S00237044	MA3EED81500237044
61	TN09AK4646	27-02-2019	Chennai (west) RTO	29-04-2005	600149DUZP488993	600149DUZP48893
62	MSQ6364	15-07-2019	Erode RTO	06-06-1968	10801200000000	10801220024649
63	TCW0555	19-12-2019	Rto chennai (northwest)	12-03-1986	12312300000000	12312322217824
64	TN45BJ4311	08-01-2019	Pudukottai RTO	29-04-2016	MBJB49BT6001250360116	ME1SE77D3G0042246
65	TN30H3829	05-04-2019	Tiruchengode RTO	13-01-2005	MD621BD184IN318	MD621BD184IN31802
66	TN84V0985	09-02-2019	Sivakasi RTO	07-02-2017	MP8DP11ALG281126	MB8DP11ALG8274126
67	TN33J7612	24-09-2019	Erode RTO	26-06-1998	98E1L5169708	92EIL5169708
68	TN36E3435	15-03-2019	Bhavani UO	13-06-2001	PFFBGL79376	DFFBGL79376
69	TN09Q1901	24-09-2019	Rto chennai (northwest)	24-12-1999	363052000000	363052243272
70	TN39Q6943	08-10-2020	Tiruppur (north) RTO	13-11-2000	NBB6073KTG280001	NBB6073
71	TN23AV5316	05-10-2020	Ranipet RTO	22-11-2006	912513000000	912513173403
72	TN38AB1935	10-07-2020	Coimbatore (north) RTO	05-04-2005	2784690000000	2784690012005
73	TN67P4693	10-06-2020	Sivakasi RTO	30-06-2005	910711000000	910710942617

Sl. No.	Registration No.	Date of Backlog entry	RTO Office (Back)	Registration Date	Chassis no. (backlog entry)	Chassis no. as per VAHAN
74	TN32A5736	26-12-2020	Viluppuram RTO	01-03-2000	509911000000	509911171113
75	TN51S3471	02-09-2020	Sirkali UO	30-11-2006	912510000000	912510274893
76	TN29AZ4681	23-05-2020	Harur UO	29-05-2006	912413000000	912413172924
77	TN28M0637	08-06-2020	Namakkal (north) RTO	25-02-2005	910713000000	910713141833
78	TCE4152	15-07-2020	Rasipuram UO	01-09-1987	4735440187	1L1043024
79	TCG0776	21-09-2020	Tiruchi RTO	08-09-1986	B1197823FX	B119782E1817823FX
80	TNW4431	05-02-2020	Coimbatore (central) RTO	24-04-1987	221022000000	221022147046
81	TN31L2704	28-05-2020	Neyveli UO	11-03-2004	04B20F06207	04B20F06209
82	TN34C0288	10-02-2020	Kumarapalayam RTO	05-03-2004	MD421AD1041B45341	MD421AP1041B45341
83	TN34C1713	01-12-2020	Kumarapalayam RTO	30-04-2004	04D57S318964	04D5TS318964
84	TN07AP0333	22-09-2020	Chennai (south) RTO	29-12-2005	64292000000000	64292040035457
85	TN22AL2773	16-12-2020	Meenambakkam RTO	27-09-2005	MALAA51HR5M688095F	MALAA51HR5M688093F
86	TMK0777	18-03-2020	Chennai (west) RTO	11-01-1983	344050000000	344050115812
87	TN07AY9349	29-07-2020	Chennai (south-east) RTO	21-07-2004	3121600000000	3121598619983
88	TN51B9814	04-11-2020	Mayiladuthurai RTO	17-06-2004	910110000000	910110236809
89	TN59W5848	23-11-2020	Melur UO	11-11-2005	RT112005056	RT112005055
90	TN45AH0894	08-07-2021	Tiruchi RTO	17-11-2006	912213000000	912213067828
91	TN51T4695	01-07-2021	Mayiladuthurai RTO	04-10-2005	911510000000	911510254301
92	TN33AX9688	09-07-2021	Perundurai RTO	02-06-2006	3143930000000	3143930012006
93	TN33AX9538	09-07-2021	Perundurai RTO	25-05-2006	3118040000000	3118040022006
94	TN31AY0714	21-10-2021	Chidambaram RTO	28-11-2006	912412000000	912411572410
95	TN30U6387	22-02-2021	Sankagiri RTO	10-08-2006	11300000000	11273000000
96	TN28M5698	26-03-2021	Namakkal (north) RTO	28-07-2005	NAE3393TR38/2003	NAE3393
97	TNJ2613	13-07-2021	Karur RTO	06-12-1973	3420020000000	3420021722179
98	TSL1179	31-03-2021	Chennai (central) RTO	06-01-1989	807005000000	807005267154
99	TDX5792	29-11-2021	Namakkal (south) RTO	19-05-1986	00/1876	1876
100	TMP3078	15-09-2021	Coimbatore (west) RTO	08-08-1972	1J88474	1J38474
101	TMR9923	02-12-2021	Namakkal (south) RTO	02-09-1984	00/2571	2571
102	MDE2231	30-11-2021	Kangeyam UO	07-05-1960	424498000000	424497708776
103	MDS4538	29-04-2021	Neyveli UO	20-10-1969	38/452028/C	2-B-439782B
104	TCJ9065	31-03-2021	Vellore RTO	22-12-1986	BIOF068196	BI0F068196
105	TNL2079	23-12-2021	Salem (west) RTO	02-03-1978	221000000000	221000055602
106	TN01Q8157	28-12-2021	Tambaram RTO	17-12-1999	99L1L5277538	99ILI5277538
107	TN02Q4063	09-03-2021	Rto chennai (northwest)	22-07-2003	N3307F600377	N3307F604168
108	TN09B5154	07-07-2021	Gudiyatham UO	06-03-1991	1L12277219	1L1227219
109	TN31L6700	11-01-2021	Neyveli UO	19-10-2004	04J20F00519	04J20F005199
110	TN33K2563	22-03-2021	Erode (west) RTO	21-10-1998	98K1L5201333	98K115201333
111	TN34A4480	17-02-2021	Sathyamangalam UO	21-01-2002	01LKA080306	0IL5KA080306

Sl. No.	Registration No.	Date of Backlog entry	RTO Office (Back)	Registration Date	Chassis no. (backlog entry)	Chassis no. as per VAHAN
112	TN38C2878	28-09-2021	Coimbatore (south) RTO	25-11-1996	1.46E+102	1.46E+102
113	MDN8464	25-08-2021	Pollachi RTO	30-10-1970	3J3B47003983	CJ3B47003983
114	TNR7444	15-02-2021	Coimbatore (central) RTO	27-07-1981	11511000000000	11511010035323
115	TN01Q8942	12-03-2021	Coimbatore (central) RTO	13-01-2000	ST91IN376124	ST941IN376124
116	TN01Y1620	11-03-2021	Chennai (central) RTO	19-10-2005	MA3EYD81S00417676	MA3EYD818004176786
117	TN01X3456	08-03-2021	Coimbatore (central) RTO	29-05-2002	12303000000000	12303022028774
118	TN01Z8888	17-02-2021	Chennai (central) RTO	31-03-2003	21100700000000	21100664177949
119	TN09AR6500	24-08-2021	Chennai (west) RTO	31-10-2006	MA3EVB11S00795113	'MA3EVB11S00795113
120	TMP4000	30-11-2021	Chennai (central) RTO	23-08-1972	11401600000000	11401560082601
121	TN30H9879	13-01-2021	Coimbatore (central) RTO	24-01-2005	12312300000000	12312320247283
122	MDC8604	02-12-2021	Coimbatore (central) RTO	12-04-1956	Feb-33	Feb-33
123	TN07G0094	05-03-2021	Chennai (south) RTO	07-05-1992	359021000000	359020559695
124	TN32S5540	25-11-2021	Kallakurichi RTO	16-11-2006	Oct-01	Oct-01
125	TN67L3908	08-09-2022	Sivakasi RTO	29-01-2007	912613000000	912613176308
126	TN32V8239	02-06-2022	Cuddalore RTO	09-03-2005	910310000000	910310238394
127	TN59AE5664	19-09-2022	Madurai (north) RTO	08-05-2007	913512000000	913511597134
128	TN30T6934	05-04-2022	Attur RTO	02-11-2006	912512000000	912511574216
129	TN67V1489	29-03-2022	Srivilliputhur RTO	23-10-1998	985125000000	985125196350
130	TSE0007	21-01-2022	Sathyamangalam UO	25-11-1987	1L1193332	1L11933332
131	TN21Z7008	21-02-2022	Namakkal (south) RTO	02-09-1991	TL1380198	1L1380198
132	TN25C1831	21-02-2022	Namakkal (south) RTO	25-07-2000	001L3424553	001L3424053
133	TN31J3837	24-01-2022	Neyveli UO	17-12-2005	05L09L11465	05L09C11465
134	TN01E4880	28-01-2022	Chennai (central) RTO	24-04-1992	377004000000	377003957215
135	TN02AB2479	17-03-2022	Chennai (south-east) RTO	27-04-2007	MA3EKE41S00225407	MA3EKE4IS00225407
136	TN09AQ1130	29-06-2022	Chennai (north) RTO	31-05-2006	MA3EED81S00404773	MA3EED81600404773
137	TN38AP2011	21-09-2022	Coimbatore (central) RTO	21-06-2007	MBJ11JV400708748706507	MBJ11JV40070874870507
138	MSQ4786	06-09-2022	Chennai (south-east) RTO	20-06-1967	11011000000000	11011020382003
139	TN27G0010	21-02-2022	Attur RTO	17-06-1998	MM540DP4MVDV07166	MM540DR4MVDV07166
140	TN33AE5277	21-06-2022	Erode (west) RTO	24-10-2005	MA3EYD81S00584224	MA3EYD81500584224
141	TCF5616	01-02-2022	Chennai (south-east) RTO	20-06-1988	B2/04485612F	04485612F
142	TN07G0801	12-07-2022	Chennai (south) RTO	29-03-1995	616969000000	616969113115
143	TN33AX7245	04-01-2024	Perundurai RTO	18-01-2006	2912990000000	2912990012006
144	TN46C8579	07-06-2023	Perambalur RTO	19-01-2005	910412000000	910411539226
145	TN37W3925	12-03-2024	Uthamapalayam UO	29-12-2000	1513000000000	1513000812000
146	TN27F9794	15-02-2024	Namakkal (north) RTO	06-02-1997	ED16040TRCHNO133/91	ED16040
147	TAK1309	21-03-2024	Tiruchi RTO	10-04-1989	1L1101611	1L110611

Sl. No.	Registration No.	Date of Backlog entry	RTO Office (Back)	Registration Date	Chassis no. (backlog entry)	Chassis no. as per VAHAN
148	TAY5301	18-01-2024	Coimbatore (north) RTO	02-01-1988	1L1191119	1L1101119
149	TDX2861	28-02-2023	Perundurai RTO	05-08-1985	3507F008520	3507F088520
150	TDJ2606	27-12-2023	Marthandam RTO	30-11-1984	4B1063971D	4B06371D
151	TN63X7016	25-05-2023	Tiruchi RTO	11-12-2001	0144TL510883	01441L510883
152	TN72L0016	23-02-2024	Tirunelveli RTO	27-10-2004	04K16C05301	04K16C95301
153	TN74D3712	06-07-2023	Marthandam RTO	20-07-1998	4.26E+101	4.26E+101
154	TN02AA4852	07-03-2024	Rto chennai (northwest)	02-02-2007	MD626BG3772A07931	MD626BG3772A07431
155	TN10P8308	12-01-2024	Chennai (south-west) RTO	02-08-2007	ME4JF0B2G68311148	ME4JF0B2G6831114B
156	TN22AP2081	20-12-2023	Meenambakkam RTO	21-02-2006	06B09C21468	06B09C214568
157	TN27Q2421	21-09-2023	Coimbatore (north) RTO	17-01-2001	01A4UU006371	MA4UU006371
158	TN33AD5368	28-02-2024	Tiruchi RTO	07-03-2004	03L4UU306091	03L400306091
159	TN38AM6195	23-06-2023	Coimbatore (north) RTO	14-05-2007	ME4JF082D78634222	ME4JF082D7863422
160	TN38S0162	15-06-2023	Coimbatore (north) RTO	05-11-2002	1210F383282	1210F382282
161	TN45B4663	07-02-2024	Tiruchi RTO	30-09-1992	2B4654615	2B46546G
162	TN020396	09-10-2023	Rto chennai (northwest)	29-10-1992	ILI330533	ILI330633
163	TN45F9999	05-06-2023	Coimbatore (north) RTO	30-10-1992	375006000000	375005959699
164	TN01P3754	24-01-2024	Chennai (central) RTO	09-10-1998	12302700000000	12302660067804
165	MSY4224	21-11-2023	Tiruchi RTO	20-01-1955	L088573	14088573
166	TN36J0424	26-02-2019	Bhavani UO	07-10-2005	283762000000	283762192005
167	TN33T3378	22-01-2019	Kangeyam UO	18-02-2000	ECA1130	ECA1130071/2000
168	TN33AX1866	14-11-2019	Perundurai RTO	12-01-2005	910712000000	910711542269
169	TN33AE1563	10-01-2019	Erode RTO	15-07-2005	0VTA51618000240N	QVTA51618000240
170	TN51C5231	12-09-2019	Nagapattinam RTO	03-11-2005	911810000000	911810258736
171	TAN7596	11-04-2019	Tiruchengode RTO	12-04-1989	NZ107057	NX107057
172	TN41X0343	05-07-2019	Udumalpet RTO	25-06-2002	164189000000	164189003301
173	TN69V5043	13-12-2019	Kovilpatti RTO	11-07-2005	911213000000	911213049730
174	TN41L5477	19-06-2019	Pollachi RTO	08-01-2003	21770100000000	21770105012003
175	KA01AC9046	08-01-2019	Namakkal (south) RTO	04-07-2009	FNH887613TRNO72009	FNH887613TRNO1211/108699
176	KL59E6198	03-09-2019	Nagercoil RTO	02-03-2012	MBLHA10EWCHB12724	MAT455027C8A01472
177	MDB4481	22-01-2019	Coimbatore (north) RTO	27-09-1967	G274503E141	G274503E141503
178	TN01AC2784	06-08-2019	Chennai (central) RTO	23-11-2006	MAKG0852E6N149226	MAKGD852E6N349226
179	TN38U2455	19-07-2019	Coimbatore (north) RTO	29-08-2003	03G20F05599	05D20F05599
180	TN38X5585	21-03-2019	Coimbatore (north) RTO	30-08-2004	04809C51414	04G09C51414
181	TN39M5815	20-02-2019	Pollachi RTO	15-12-1999	99L1L527874	99L1L5277874
182	TN45AA3558	21-01-2019	Tiruchi RTO	13-01-2004	DHVBK70855	DHVBKJ70855
183	TN45AC0623	16-12-2019	Tiruchi RTO	09-12-2004	04L16F15628	04L15E14929
184	TN45C6041	12-11-2019	Perambalur RTO	24-02-1994	ILI411066B94	K1411066B94
185	TN45T0262	14-03-2019	Tiruchi RTO	31-03-2003	P1303F747037	P1303F74034

Sl. No.	Registration No.	Date of Backlog entry	RTO Office (Back)	Registration Date	Chassis no. (backlog entry)	Chassis no. as per VAHAN
186	TN473620	25-09-2019	Karur RTO	09-01-1992	G10F497519	G13F497519
187	TN46C5250	17-12-2019	Ariyalur RTO	03-06-2019	04E16C14473	OBE16C14473
188	TN49F8802	23-09-2019	Thanjavur RTO	23-04-2001	M1103F067857	M1103M069122
189	TN49L2028	30-10-2019	Thanjavur RTO	05-04-2004	O4C27F05272	O4C27F0527Z
190	TN49R2499	19-03-2019	Kumbakonam RTO	10-10-2006	06J16C30130	06J16C30136
191	TN51U6678	21-03-2019	Tiruchi RTO	24-02-2004	ND625AF1041B565104	MD625AF1041B56504
192	TN59AB7506	09-02-2019	Madurai (north) RTO	06-02-2006	06A16FZ4151	06A16F24151
193	TN59U6627	21-03-2019	Madurai (north) RTO	23-03-2004	MD626AG1642C82680	MD626AG1642CB2680
194	TN60X5277	09-02-2019	Uthamapalayam UO	14-03-2007	MD625KF5071B2G221	MD625KF5071B29221
195	TN632333	27-09-2019	Erode RTO	05-04-1991	ILI240222	ILI40222
196	TN63V0405	23-05-2019	Madurai (north) RTO	15-06-2004	O4D20F04322	04D20F04322
197	TN67W8271	29-03-2019	Srivilliputhur RTO	13-03-1998	98131200000000	98131238014627
198	TN69A3856	06-03-2019	Salem (west) RTO	08-08-1994	1.29E+100	1.29E+100
199	TN74W6257	06-11-2019	Marthandam RTO	17-12-2004	04M09C00677	04M08M00825
200	TNQ0333	17-07-2019	Perundurai RTO	06-05-1978	B1732238C	B1Y32238C
201	TN02S0945	30-07-2019	Rto chennai (northwest)	04-06-2004	DHVBLB68503	DHVBLB63503
202	TN07S7590	14-02-2019	Chennai (south-east) RTO	28-01-2003	K03EF835140	K03BF835140
203	TN09AE2958	03-01-2019	Chennai (west) RTO	08-12-2003	03K27E14544	03K27F25063
204	TN09AF7897	25-01-2019	Chennai (west) RTO	22-06-2004	MD621BD164641F74862	MD621BD16461F74862
205	TN09AP0048	09-04-2019	Chennai (west) RTO	10-02-2006	MD2SDSZZMCK49682	MD2DSDSZZMCK49682
206	TN09AU0310	28-02-2019	Chennai (west) RTO	25-06-2007	MD2DSDZZPCB84953	MD2DSDSZZPCB84953
207	TN20B7776	04-06-2019	Tiruvallur RTO	04-08-1999	999125000000	999125256619
208	TN24Z2822	31-05-2019	Meenambakkam RTO	05-07-2004	DHVBLB71107	DHVBLB711070

Appendix 2.10 (Ref: Paragraph 2.4.9.13)

Mismatch in details of vehicles entered through backlog entries

Sl. No.	Date of backlog entry	RTO Office/ UO	Registration No.	Registration date	Owner S. No.	Name of the Owner as per backlog entry	Name of the owner (Original)
1	30-12-2019	Rasipuram UO	TN28Q1038	04-11-2004	1	Malarvannan	Varatharaj p
2	29-08-2019	Salem (west) RTO	TN30F6653	25-08-2004	1	1	Babu r
3	03-06-2019	Salem (west) RTO	TN30J6922	23-08-2005	1	1	Veeramani v
4	04-04-2019	Neyveli UO	TN31L2710	12-03-2004	1	John lawrance k l	Selvaraj n p
5	03-07-2019	Neyveli UO	TN31L4992	09-07-2004	1	Pachaimuthi k	V murugan
6	11-11-2019	Cuddalore RTO	TN31S0416	01-01-1999	1	Thiruneraselvi r	V. Jaiganesh
7	29-08-2019	Erode RTO	TN33AC8434	23-09-2004	1	Ganeshmoorthy r	A.sampathkumar
8	19-03-2019	Coimbatore (south) RTO	TN37AF1253	07-04-2004	1	Ganesan j	Miller c
9	04-02-2019	Neyveli UO	TN31L2205	16-02-2004	1	Ramesh r	Yuvaraja e
10	10-09-2019	Meenambakkam RTO	TN25G0238	16-03-2005	1	Saravanan	Deputy commercial tax officer (enfo
11	05-03-2019	Bhavani UO	TN09G1827	01-12-2003	1	Director	Medical officer
12	25-11-2019	Bhavani UO	TN36H2344	03-11-2004	1	1	Suresh t
13	09-09-2019	Chengalpattu RTO	TN21P3281	08-10-2004	1	K m r sriramalu	The director
14	20-05-2020	Madurai (south) RTO	TN58L5756	28-06-2005	1	`	B meenakshisundaram
15	07-07-2020	Sivakasi RTO	TN67P4542	22-06-2005	1	Chellapandi m	Babu p
16	07-01-2021	Valliyur UO	TN72R2009	29-05-2005	1	Roshonsha	Vadivel n
17	19-06-2020	Tenkasi RTO	TN72T3560	13-03-2002	1	1	S mariappan
18	06-01-2020	Vaniyambadi RTO	TN23W7627	16-12-1997	1	Samivel a	Venkatesan
19	02-03-2020	Chennai (south-west) RTO	TN10J5386	27-08-2004	1	Girish natarajan s	Rangasamy k
20	09-07-2021	Thoothukudi RTO	TN69A4433	23-09-1994	1	Sahayamatha salter p l	Muthuselvam a
21	30-09-2021	Dharapuram RTO	TAE7179	08-06-1988	1	Valarmathi.c	Karuppusamy s
22	30-12-2021	Tirunelveli RTO	TN72L4918	25-04-2005	1	Viswanathan s	Pattu m
23	24-06-2021	Chennai (east) RTO	TN01D6126	17-09-1991	1	Loganathan	Sivaraj k
24	31-03-2021	Chennai (east) RTO	TN04Q5244	09-05-2006	1	1	Ganesan m
25	22-12-2021	Tiruchengode RTO	TN28T4750	11-11-1997	1	B.sengodu	R natarajan
26	10-12-2021	Coimbatore (north) RTO	TN38Y3629	18-10-2004	1	Nataraj k	Suguna v
27	02-12-2021	Chennai (east) RTO	TN04Q9931	20-09-2006	1	Aadil ahamed	Nitin c shah
28	19-02-2021	Chennai (east) RTO	TN04Q6910	27-06-2006	1	1	Katha jagan mohan reddy
29	20-05-2022	Rto chennai (north west)	TN02AA5640	09-02-2007	1	1	Amaran n
30	12-12-2022	Rto chennai (north west)	TN02W9843	22-05-2006	1	1	Shanmugam k r
31	30-03-2022	Meenambakkam RTO	TN22AP3691	02-03-2006	1	1	Sankar r
32	13-01-2022	Erode RTO	TN408273	29-11-2001	1	Paneer selvam t	Manivannan m
33	29-04-2022	Chennai (south-east) RTO	MSX2970	13-08-1949	1	M/s galley & co.,	Ranjith pratap
34	30-03-2022	Chennai (south-east) RTO	MSW0709	03-08-1947	1	K. Lokabhi ram	Sreelakshmi
35	29-04-2022	Chennai (south-east) RTO	TN25Z8832	13-07-2000	1	Kalaichelvi	Ranjith pratap
36	25-03-2024	Vaniyambadi RTO	TN23K0286	27-08-2003	1	V ravi	G devaraj
37	28-04-2023	Perundurai RTO	TN33R6602	09-09-2003	1	S samiyappan	K k marimuthu
38	28-06-2023	Coimbatore (north) RTO	TN38AM0195	29-03-2007	1	Tn38am0195	Murugesan r
39	01-03-2023	Mannargudi UO	TN50Z4133	11-06-2004	1	Manikandan t g	S akmal
40	21-02-2019	Tiruchi RTO	TN45AA8047	02-04-2004	1	Murali v	Packiaraj j
41	03-04-2019	Namakkal (north) RTO	TN50Z3692	12-04-2004	1	Sekar l	Kandasamy k m
42	03-09-2019	Ramanathapuram RTO	TN65D2628	13-08-2003	1	Namburajan n	Shankar r
43	12-09-2019	Thoothukudi RTO	TN69X1317	12-07-1999	1	R arunachalam	Murugan k
44	14-11-2019	Tirunelveli RTO	TN72J0344	09-07-2003	1	Ravi m	Alagar k
45	22-11-2019	Chennai (central) RTO	TN01Y2655	18-11-2004	1	David f	Benjamin barnabas
46	16-10-2019	Chennai (east) RTO	TN04AA1945	21-11-2006	1	Madhan mohan	A umar ali
47	14-12-2019	Meenambakkam RTO	TN22E7866	16-12-1997	1	R boopathy	S thiruvasagam

Appendix 2.11 (Ref: Paragraph 2.4.10.1)

Vehicles plying without fitness certificate

Sl.No.	RTO / UO	REGN No	Vehicle Class	Regn Date	Challan date	VAHAN Fit upto	Owner name
1	Coimbatore (North) RTO	TN38AB0268	Ambulance	23-03-2005	12-09-2019	27-03-2009	M/s. K. R. Health Care P Ltd
2	Sathyamangalam UO	TN36AD0789	Ambulance	12-08-2009	13-11-2019	15-08-2009	GT
3	Ramanathapuram RTO	TN65P1834	Ambulance	01-03-2012	20-03-2020	28-02-2014	Kilakaraimuslim Trust
4	Omalure UO	TN30BX8748	Ambulance	29-09-2015	20-03-2020	25-09-2019	Suresh K
5	Nagercoil RTO	TN74AH7195	Ambulance	20-08-2014	13-05-2020	19-08-2016	Dr S Suthar Sunjay
6	Chennai (South-West) RTO	TN10P4299	Ambulance	14-06-2006	12-07-2021	21-06-2016	M/s. W. S. Industries (India) Ltd
7	Nagercoil RTO	TN74AC7492	Ambulance	17-08-2012	13-08-2021	10-04-2019	Davis Nixon B
8	Salem (West) RTO	TN39A9595	Ambulance	13-01-1993	01-12-2021	04-10-2008	Natha Kumar .M
9	Chennai (South-West) RTO	TN10D9493	Ambulance	08-05-2002	14-12-2021	27-11-2019	Vijaya Health Centre
10	Chennai (South-West) RTO	TN09Y6894	Ambulance	31-07-1995	14-12-2021	18-08-2020	Kumaran
11	Poonamallee RTO	TN22AB1091	Ambulance	05-08-2003	14-01-2022	03-06-2020	Administrative Officer
12	Ramanathapuram RTO	TN01W3580	Ambulance	27-08-2003	01-09-2022	10-03-2015	The Secretary
13	Poonamallee RTO	TN20AQ2927	Ambulance	16-07-2007	17-03-2023	10-05-2019	M/S St Johns Academy
14	Poonamallee RTO	TN63H3535	Ambulance	17-10-2007	17-04-2023	22-09-2021	V Parthasarathy
15	Coimbatore (North) RTO	TN69Z3679	Ambulance	26-02-1993	03-05-2023	23-09-2022	Vijayakumar .M
16	Poonamallee RTO	TN12AP0297	Ambulance	22-04-2021	26-05-2023	21-04-2023	Parthasarathi Y
17	Ramanathapuram RTO	TN09A8865	Ambulance	26-09-1990	02-06-2023	24-10-2011	Marimuthu. A
18	Tambaram RTO	TN11K1622	Ambulance	05-11-2014	29-09-2023	18-02-2020	Micro Therapeutic Research Labs
19	Nagercoil RTO	TN74K3575	Ambulance	19-05-2006	16-10-2023	31-05-2021	Suprgeon J
20	Nagercoil RTO	TN74J9099	Ambulance	04-10-2005	19-10-2023	24-11-2017	Dr S Manimekalai
21	Nagercoil RTO	TN74AA7348	Ambulance	22-09-2011	30-10-2023	21-09-2013	Vasantham Health Centre Private Ltd
22	Ramanathapuram RTO	TN65J7133	Ambulance	22-06-2009	01-02-2024	07-04-2022	The President
23	Tambaram RTO	TN10R1107	Ambulance	01-02-2007	16-02-2024	04-07-2022	Girija S
24	Nagercoil RTO	TN74AS5602	Ambulance	28-03-2018	09-04-2024	03-08-2022	Davis Nixon B
25	Nagercoil RTO	TN74K4806	Ambulance	29-06-2006	24-04-2024	15-03-2020	Charles Nixon B
26	Tambaram RTO	TN01AH1751	Ambulance	23-09-2008	20-05-2024	25-03-2022	Gowri V
27	Coimbatore (North) RTO	TN01BM6041	Ambulance	20-03-2014	18-06-2024	22-07-2022	Nambi S K

Appendix 2.12 (Ref: Paragraph 2.4.14.4)

Duties and responsibilities of Regional Transport Officers and the Motor Vehicle Inspectors Grade I & II

- Issue of Driving Licences, Conductor Licences, Renewals and Endorsements.
- Issue of Driving School Licence and inspection of driving schools.
- Registration and Re-registration of vehicles and Renewal of Registration.
- Transfer of Ownership of vehicles, Endorsement of Hire Purchase Agreement/ Termination in certificate of Registration.
- Issue of Fitness Certificate and renewal to motor vehicles.
- Transfer and Replacement of Permit to transport vehicles.
- Change of routes to stage carriages and mini buses.
- Collection of tax and fees to the vehicles.
- Ensuring vehicles in the borders of the State under Inter State Agreement.
- Issue of temporary permits to other State vehicles at check posts while entering into the State.
- Inspection of vehicles involved in accidents.
- Inspection of vehicles and enforcement of provisions of Motor Vehicles Act
- Impounding vehicles which are flying without Fitness Certificate and without payment of tax.
- Assisting the District Administration and Police Department during Law-and-Order problems, Natural calamities like flood, election time etc., in providing vehicles.
- Checking of vehicles Air Pollution due to smoke from vehicles.
- Issue of licences and monitoring Emission Checking Centres
- Monitoring the activities of District Road Safety Committees.
- Identifying the accident-prone zone areas in National and State Highways and propose changes in road alignments and other measures to reduce accidents.
- Monitoring Emergency Accident Relief Centres and granting financial assistance to partially sponsored centres, and Co-ordinating with the Department of Police, Highways, Health and other Non-Government Organisations and the Public for Road Safety.

Appendix 2.13 (Ref: Paragraph 2.4.16)

Enforcement provisions of MV Act 1988

Sl. No.	Offences Under Law	Section/ Rule
1	Penalty for travelling without pass or ticket and for dereliction of duty on the part of conductor and refusal to ply Contract Carriage, etc.	Section 124 r/w Section 178 (1), (2) & (3)(b) of the MV Act
		Section 178(3)(a) of the MV Act
2	Disobedience of orders, obstruction, and refusal of information	Section 179(1) & (2) of the MV Act
3	Allowing unauthorized persons to drive vehicles	Section 3 & 4 r/w Section 180 of the MV Act
4	Driving vehicles in contravention of Section 3 or Section 4:Necessity for Driving Licence and age limit in connection with driving of Motor Vehicles	Section 3 & 4 r/w Section 181 of the MV Act
5	Offences relating to licences (during the period of disqualification)	Section 19 & 20 r/w Section 182(1) of the MV Act
6	Punishment for offences relating to constructions, maintenance, sale, and alteration of motor vehicles & components	Chapter VII of MV Act r/w Section 182A(1) of the MV Act
		Chapter VII of MV Act r/w Section 182A(3) of the MV Act
		Section182A(4) of the MV Act
7	Punishment of Contravention of Section 62-A	Section 62-A r/w Section 182B of the MV Act
8	Driving at excessive speed	Section 112 r/w Section 183(1)(i) of the MV Act
		Section 183(1)(ii) of the MV Act
9	Driving dangerously (only to the extent to the use of handheld communication devices)	Section 184(c) of the MV Act
10	Driving when mentally or physically unfit to drive	Section 186 of the MV Act
11	Racing and trials of speed	Section 189 of the MV Act
12	Using vehicle in unsafe condition	Section 190(2) of the MV Act
13	Using vehicle without registration	Section 39 r/w Section 192(1) of the MV Act
14	Using vehicles without permit/violation of permit conditions	Section 66(1) r/w Section 192A of the MV Act
15	Driving vehicles exceeding permissible weight	Section 113, 114 & 115 r/w Section 194 of the MV Act
16	Carriage of excess passengers	Section 194-A of the MV Act
17	Fail to use safety belts and seating of children	Section 194-B of the MV Act
18	Violation of Safety measures for Motor-Cycle drivers and Pillion riders	Section 194-C of the MV Act
19	Penalty for not wearing protective head gear	Section 194-D of the MV Act
20	Failure to allow free passage to emergency vehicles	Section 194-E of the MV Act
21	Use of horns in silent zones	Section 194-F of the MV Act
22	Driving Uninsured Vehicle	Section 146 r/w Section 196 of the MV Act
23	Unauthorized interference with vehicle	Section 198 of the MV Act
24	General provisions for punishment of offences (for offences not specified)	Section 177 of the MV Act

Appendix 2.14 (Ref: Paragraph 2.4.16.3)

Inadequate issue of check reports

Year	No. of Vehicles Checked	Total Check Reports issued	Per-centage of Check Reports issued	No. of Check Reports in which amount recovered	Recovery Per-centage	No. of cases in which action is Pending	Pending per-centage	Amount Collected (₹ in crore)			Amount Proposed (₹ in crore)		
								Tax	Comp-ounding Fee	Total	Tax	Comp-ounding Fee	Total
2019-20	13,29,602	2,28,629	17.2	1,26,293	55.24	1,02,358	44.77	16.70	26.54	43.24	1.25	42.12	43.37
2020-21	5,19,076	99,246	19.12	43,009	43.34	56,112	56.54	6.35	10.8	17.15	1.08	36.67	37.75
2021-22	9,09,660	1,69,914	18.68	57,617	33.91	1,08,250	63.71	15.18	20.43	35.61	2.31	71.08	73.38
2022-23	10,27,899	1,84,306	17.93	65,477	35.53	1,16,219	63.06	15.55	27.17	42.73	2.48	80.3	82.77
2023-24	10,53,614	1,93,723	18.39	63,231	32.64	1,30,484	67.36	15.09	30.31	45.4	1.98	99.83	101.8
Total	**48,39,851**	**8,75,818**	**18.10**	**3,55,627**	**40.61**	**5,13,423**	**58.62**	**68.87**	**115.25**	**184.10**	**9.10**	**330**	**339.1**

Appendix 3.1 (Paragraph 3.4.1)

Short collection of Stamp Duty and Registration Fee due to undervaluation of property

Current Document No.	Previous Document No.	Survey No.	Area conveyed to society vide Current Document (in cents)	Value adopted for conveyance in Current Document (₹)	Value adopted in Previous Document (₹)	Difference in Value (₹)	Stamp Duty and Registration Fee to be collected @ 11% (₹)
2650/2023	26539/2022	27/2B1	35	1,24,61,400	21,00,000	1,03,61,400	11,39,754
		27/2B2	11	39,16,440	6,60,000	32,56,440	3,58,208
		27/2B3	7	24,92,280	4,20,000	20,72,280	2,27,951
		27/2B4	4	14,24,160	2,40,000	11,84,160	1,30,258
		27/2B5	5	17,80,200	3,00,000	14,80,200	1,62,822
		27/2B6	5	17,80,200	3,00,000	14,80,200	1,62,822
		27/2B7	2	7,12,080	1,20,000	5,92,080	65,129
		27/2B8	6	21,36,240	3,60,000	17,76,240	1,95,386
		27/3A	33	1,17,49,320	19,80,000	97,69,320	10,74,625
		27/3B	14	49,84,560	8,40,000	41,44,560	4,55,902
		27/3C	16	56,96,640	9,60,000	47,36,640	5,21,030
		27/2A2B	7	24,92,280	4,20,000	20,72,280	2,27,951
	26548/2022	29/7B1A 1 A1A1	2	7,12,080	6,53,396	58,684	6,455
	26994/2022	24/6A	38	1,35,29,520	22,80,000	1,12,49,520	12,37,447
	2152/2023	1/2B2	44	1,56,65,760	26,40,000	1,30,25,760	14,32,834
	2152/2023	1/2C7	101	3,59,60,040	60,60,000	2,99,00,040	32,89,004
	2249/2023	1/2A & 1/2C1	5	17,80,200	3,00,000	14,80,200	1,62,822
12709/2022	9598/2022	24/6B1	18.5	65,86,740	11,10,000	54,76,740	6,02,441
		24/6B5	16	56,96,640	9,60,000	47,36,640	5,21,030
	9599/2022	24/6B3	18.5	65,86,740	11,10,000	54,76,740	6,02,441
	9600/2022	1/4A5	7.5	26,70,300	4,50,000	22,20,300	2,44,233
	9601/2022	24/6B2	18.5	65,86,740	11,10,000	54,76,740	6,02,441
		24/6B4	17	60,52,680	10,20,000	50,32,680	5,53,595
		24/6B7	18.5	65,86,740	11,10,000	54,76,740	6,02,441
	9602/2022	24/6B6	6.5	23,14,260	3,90,000	19,24,260	2,11,669
	12037/2022	24/4A part	21	74,76,840	12,60,000	62,16,840	6,83,852
	12034/2022	24/4B part	20	71,20,800	12,00,000	59,20,800	6,51,288
	12036/2022	27/6B part	0.5	1,78,020	30,000	1,48,020	16,282
	12035/2022	3/1B	142	5,05,57,680	85,20,000	4,20,37,680	46,24,145
	12203/2022	24/4A	2	7,12,080	1,20,000	5,92,080	65,129
2651/2023	22185/2022	2/2	80	2,84,83,200	37,15,840	2,47,67,360	27,24,410
	2153/2023	2/1B	77	2,74,15,080	20,63,600	2,53,51,480	27,88,663
	26528/2022	360/3	56	1,99,38,240	33,60,000	1,65,78,240	18,23,606
		361/2B	115	4,09,44,600	69,00,000	3,40,44,600	37,44,906
		354/5B	37	1,31,73,480	22,20,000	1,09,53,480	12,04,883
		359/1D2	44	1,56,65,760	26,40,000	1,30,25,760	14,32,834
	26543/2022	38/12A1	7	24,92,280	4,20,000	20,72,280	2,27,951
3978/2022	3929/2022	86/3, 86/1B, 86/4B, 85/1, 86/5	437	41,00,80,800	1,46,39,500	39,54,41,300	4,34,97,843
		Total (₹)	**1,494.50**	**78,65,93,100**	**7,49,82,336**	**71,16,10,764**	**7,82,76,483**

Appendix 3.2 (a) (Paragraph 3.4.2 (a))

Short collection of Stamp Duty and Registration Fee due to misclassification of power for consideration as General Power of Attorney

Particulars	Values
Document No.	5076/2019
Value adopted in Document	0
Value as per Form 26AS (₹)	89,02,50,000
Stamp duty & registration fee applicable @ 5 *per cent* (₹)	4,45,12,500
Stamp duty & registration fee paid (₹)	10,545
Short levy of Stamp Duty and Registration Fee (₹)	**4,45,01,955**

Appendix 3.2 (b) (Paragraph 3.4.2 (b))

Short collection of Stamp Duty and Registration Fee due to misclassification of power for consideration as General Power of Attorney

Particulars	Values	Values
Power of Attorney Document No. registered on 07 September 2022	1222/2022	1227/2022
Value adopted in Document	0	0
Subsequent Sale Document	1475/2022	1470/2022
TDS paid to Vendor as per Sale Document	6,40,320	4,65,160
Value as per subsequent sale Document registered on 13 October 2022	6,40,32,000	4,65,16,000
Stamp duty & registration fee applicable @ 5 *per cent* (₹)	32,01,600	23,25,800
Stamp duty & registration fee paid (₹)	10,630	10,600
Short levy of Stamp Duty and Registration Fee (₹)	**31,90,970**	**23,15,200**

Appendix 3.3 (Paragraph 3.4.3)

Non levy of stamp duty on properties transferred during the amalgamation/demerger of companies

Description	Value
Extent of land : Acre 20.82 cents (9,06,919.2 Sq.ft) Guideline value was not available for Survey No. 250, 252, 253, 254 (Survey No. 148,151,152 as per patta) of Ernavur Village, Thiruvottiyur Town either in TNREGINET Portal or guideline register maintained at Sub-Registrar Office. However, the street value of Ramanathapuram street of ₹1,500 as on 1 April 2013, mentioned in the boundary to the schedule was adopted.	9,06,919.20 * 1500 = ₹136,03,78,800
Stamp Duty to be collected at 2 %	₹ 2,72,07,576.00
Registration fee to be collected	₹ 30,000
Total Stamp Duty and Registration Fee to be collected	**₹ 2,72,37,576.00**

Appendix 3.4 (Paragraph 3.4.4)

Short collection of Registration Fees due to incorrect classification of instruments of sale agreement

Particulars	Values	Values
Office	Sub-Registrar Purasawalkam	Sub-Registrar Joint I, Chennai South
Document No.	4954 of 2022	5809 of 2022
Property Details	8 acres situated in Town Survey No. 156/1 of Perambur village	1.27 acres situated in Survey Nos. 122/1 and 122/2 of Kolathuvancheri village
Intended consideration (₹)	1,60,00,00,000	10,50,00,000
Registration fee leviable at one *per cent* (₹)	1,60,00,000	10,50,000
Registration fee actually collected (₹)	10,00,900	300
Short collection (₹)	**1,49,99,100**	**10,49,700**
Total (₹)	**1,60,48,800**	

Appendix- 3.5 (Paragraph 3.4.5)

Undervaluation of property due to incorrect adoption of guideline value

Particulars	Values
Document number	883/2020
Extent sold	1.555 Acre (67,735.80 sq.ft.)
Village	Sankari
Guideline value as per Department (Muniappam Palayam)	₹167 per sq. ft.
Value Adopted as per Document	₹ 1,15,34,000
Actual Guideline Value (Sankagiri Road)	₹ 804 per sq. ft.
Value of extent sold as per guideline Value	₹ 5,44,59,583
Stamp duty and Registration fee at 11 *per cent* payable	₹ 59,90,554
Stamp duty and Registration fee paid	₹ 12,69,070
Short collection	**₹ 47,21,484**

Appendix- 3.6 (Paragraph 3.4.6)

Incorrect classification of instruments

Sl. No.	Name of the Sub-Registry	Document No.	Value of building determined by AEE (₹)	Stamp Duty to be collected @7 *per cent* (₹)	Stamp Duty collected (₹)	Short collection (₹)
1	Joint I Krishnagiri	2221/2021	69,14,579	4,84,021	100	4,83,921
2	Joint I Palani	3107/2021	1,66,73,187	11,67,123	9,800	11,57,323
3	Singanallur	3078/2023	2,16,59,010	15,16,131	80	15,16,051
4	Vadavalli	7044/2022	35,14,615	2,46,023	2,830	2,43,193
		Total (₹)	**4,87,61,391**	**34,13,298**	**12,810**	**34,00,488**

Appendix- 3.7 (Paragraph 3.4.7)

Short collection of Stamp Duty and Registration Fee due to non-adoption of true market value

Document No. and Sub-Registrar Office	Value adopted in Document (₹)	Value adopted in previous/ subsequent document (₹)	Difference (₹) (3)-(2)	Stamp duty & registration fee applicable @ 11 *per cent* (₹)	Stamp duty & registration fee paid (₹)	Short levy of Stamp Duty and Registration Fee (₹)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1727/2022 in Sub-Registrar Sunguvarchatram	70,00,000	1,99,64,000	1,29,64,000	21,96,040	7,70,800	14,25,240
9416/2022 in Sub-Registrar Ambattur	1,62,68,500	2,78,36,500	1,15,68,000	30,62,015	17,90,835	12,71,180
Total Short levy (₹)						**26,96,420**

Appendix- 3.8 (Paragraph 3.4.8)

Short-payment of Stamp Duty and Registration Fee due to suppression of value of building

Particulars	Details as per Document No. 10842/2022	Details as per Document No. 1231/2023
Date of Execution	16-Sep-22	02-Feb-23
Value of Land	₹10,90,42,500	₹10,90,42,500
Value of Building	-	₹1,59,57,500
Non-payment of Stamp Duty and Registration Fee due to suppression of building @ 11 *per cent*		**₹17,55,325**

Appendix 4.1 (Paragraph 4.1)

Details of the District Collector's proposal to CLA for alienation and Grant of EUP for SIPCOT at Agavalam Village

Sl. No.	Details	SIPCOT at Agavalam (Ranipet district)
1	AS for acquisition / alienation of land [G.O. (Ms) No.][1]	210 dated 10/12/2013
2	DC's proposal to CLA for alienation of land	
	(a) Survey Nos.	13/2 and five others[2]
	(b) Village	Agavalam
	(c) Taluk	Nemili
	(d) Date forwarded to CLA	23/12/2022
	(e) Extent of land (in hectares)	9.57.0
	(f) Cost of land per acre[3]	₹9,88,500
3	Details of EUP granted by the DC	
	(a) Date granted	01/09/2022
	(b) Tentative value fixed[4]	₹2.59 crore
4	GoTN's orders for alienation	
	(a) Recommendation of CLA to GoTN for issue of orders	02/08/2023
	(b) Details of GoTN's order	471 dated 11/09/2023

1 R & DM Department, Land Disposal Wing.
2 Survey Nos. 21/2A; 23/3A; 24/1; 502/1 and 511/2.
3 Based on the then existing GLV.
4 After including a yearly notional increase of 12 *per cent* of the land value. As per G.O. (Ms) No. 324 Revenue Department dated 10/09/2001, normally, while arriving at the valuation of Government lands for any given year, an increase of valuation of 12 *per cent* per annum to the base year/ reference year valuation is added as a sort of indexing.

Appendix 4.2 (Paragraph 4.1)

Guideline values of lands surrounding the land alienated to SIPCOT at Agavalam (with effect from June 2017)

Sl. No.	Survey No.	Guideline value (in ₹)		Land classification
		British value	Metric value	
(a) SIPCOT @ Agavalam (Ranipet district)				
1	28	67 / sq. ft	725 / sq. m	Residential Special Type 1
2	19	1,67,500 / acre	4,14,500 / hectare (ha)	Dry Maanavari Lands Type - I
3	511			
4	509			
5	20	2,14,400 / acre	5,30,000 / ha	Dry Well Irrigation Type - I
6	38			
7	3	2,68,000 / acre	6,62,500 / ha	Dry Special Type - I
8	14			
9	26	54 / sq. ft	580 / sq. m	Residential Class I Type - I
10	502			

(Source: Website[5] of Registration Department, GoTN)

5 https://tnreginet.gov.in/portal/

Appendix 4.3 (Paragraph 4.1)

Loss of revenue to GoTN due to incorrect fixation of the cost of alienated land to SIPCOT at Agavalam, Ranipet district

Year	Land Value including Notional Increase @12 *per cent*	Guideline Value (in ₹ per hectare)	
		Adopted as per GoTN's order of September 2023	To be adopted as per GoTN's order of March 2022[6] to arrive at highest GLV
2014	-	94,59,945.00	With effect from September 2022 - the month of grant of "Enter Upon Permission" in SIPCOT
2015	Notional increase @ 12 *per cent*	11,35,193.00	
	Total	**1,05,95,138.00**	
2016	Notional increase	12,71,416.00	
	Total	**1,18,66,554.00**	
2017	Notional increase	14,23,986.00	
	Total	**1,32,90,540.00**	
2018	Notional increase	15,94,865.00	
	Total	**1,48,85,405.00**	
2019	Notional increase	17,86,249.00	
	Total	**1,66,71,654.00**	
2020	Notional increase	20,00,598.00	
	Total	**1,86,72,252.00**	
2021	Notional increase	22,40,670.00	
	Total	**2,09,12,992.00**	
2022	Notional increase @ 12 *per cent* up to EUP (01/09/2022)	21,71,652.00	
	Total	**2,30,58,574.00**	**6,93,82,500.00**[7]
2022	Notional increase @ (From 01/09/2022 to 31/12/2022)	9,22,343.00	27,75,300.00
	Total	**2,39,80,917.00**	**7,21,57,800.00**
2023	Notional increase (up to August 2023)	19,18,473.00	57,72,624.00
	Total	**2,58,99,390.00**	**7,79,30,424.00**
		Cost of land to be remitted by SIPCOT	**2,58,99,390.00**
		Short collection of revenue to GoTN	**5,20,31,034.00**

(Source: GoTN's orders of September 2023 and Audit analysis)

6 To arrive at the highest land value among these selected GLVs as the GLV for the alienated Government land.

7 For 9.57.0 hectares or 95,700 sq.m @ ₹725 per sq. m.

Glossary of abbreviations

Abbreviation	Full Form
ACS	Additional Chief Secretary
ADDT	Automated Driving Test Track
AEE	Assistant Executive Engineer
AFMS	Automatic Fitness Management System
AIS	Automotive Industry Standards
AITP	All India Tourist Permit
ATN	Action Taken Note
BH	Bharat
BIS	Bureau of Indian Standards
BS	Bharat Stage Emission Standards
CAG	Comptroller and Auditor General of India
CC	Cubic Capacity
CD	Certificate of Deposit
CMVR	Central Motor Vehicle Rule
CMWSSB	Chennai Metropolitan Water Supply and Sewerage Board
Commissioner	Commissioner of State Tax
CTD	Commercial Taxes Department
DIG	Deputy Inspector General of Registration
DL	Driving Licence
DRSC	District Road Safety Committee
e-Challan	Electronic Challan
EV	Electric Vehicle
FC	Fitness Certificate
G.O.	Government Order
GOI	Government of India
GoTN	Government of Tamil Nadu
GST	Goods and Services Tax
GVW	Gross Vehicle Weight
HMV	Heavy Motor Vehicle
I&C	Inspection and Certification
IDP	International Driving Permit
IGR	Inspector General of Registration
IR	Inspection Report
IS Act	Indian Stamp Act

Abbreviation	Full Form
LL	Learner's Licence
LMV	Light Motor Vehicle
LTT	Life Time Tax
MoRTH	Ministry of Road Transport and Highways
MV	Motor Vehicle
MVI	Motor Vehicle Inspector
NGT	National Green Tribunal
NOC	No Objection Certificate
NP	National Permit
OA	Original Application
PAC	Public Accounts Committee
PAN	Permanent Account Number
POS	Point of Sale
PSU	Public Sector Undertakings
PWD	Public Works Department
PUCC	Pollution Under Control Certificate
RC	Registration Certificate
RTO	Regional Transport Office
RVSF	Registered vehicle scrapping facility
SGST	State Goods and Services Tax
SR	Sub-Registrar
STA	State Transport Authority
TC	Transport & Road Safety Commissioner
TDS	Tax Deducted at Source
TNIDB	Tamil Nadu Infrastructure Development Board
TNMVR	Tamil Nadu Motor Vehicle Rule
TNMVT	Tamil Nadu Motor Vehicle Tax
TNPCB	Tamil Nadu Pollution Control Board
TNRRDF	Tamil Nadu Rural Road Development Fund
UO	Unit Office
UT	Union Territory
VDS	Vehicle Descriptor Section
VIN	Vehicle Identification Number/ Chassis Number
VIS	Vehicle Indicator Section

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