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Government of Kerala
കേരള സർക്കാർ
2006

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GOVERNMENT OF KERALA

Transport (B) Department

NOTIFICATION

G. O. (Ms.) No. 1/06/Tran. *Dated, Thiruvananthapuram, 2nd January, 2006.*

S. R. O. No. 46/2006.—In exercise of the powers conferred by section 22 of the Kerala Motor Vehicles Taxation Act, 1976 (19 of 1976), the Government of Kerala being satisfied that it is necessary in the public interest so to do, hereby make the following amendment to the Notification issued in G. O. (Ms.) No. 16/98/Tran. dated the 31st March, 1998 and published as S. R. O. No. 301/98 in the Kerala Gazette Extraordinary No. 546 dated the 31st March, 1988, namely:—

AMENDMENT

In the said notification,

(i) after the words "motor cars", the words "subject to the condition that only to one vehicle each of any two of the kind", shall be inserted;

(ii) for the words "with more than 40% disability at least" the words "having not less that 40% disability" shall be substituted.

By order of the Governor,

SHEELA THOMAS,
Secretary to Government.

33/211/2006/DTP.

Explanatory Note

(This does not form part of the notification, but is intended to indicate its general purport.)

As per the notification G. O. (Ms.) No. 16/98/Tran. dated 31-3-1998 published as S.R.O. No. 301/98 in the Kerala Gazette Extraordinary No. 546 dated 31-3-1998 Government had exempted the three wheelers, invalid carriages, Motor Cycles and Motor Cars owned by the physically handicapped persons from payment of tax. Instances have come to the notice of the Government that this privilege is being misused for getting exemption to any number of vehicles. Therefore Government have decided that this privilege need be given to one each of any two of the kind of the vehicles mentioned in the said notification.

Similarly, as per the aforesaid notification, only those persons having more than forty per cent disability is eligible for tax exemption. The State Commission for the Persons with Disabilities vide its letter No. 187/S8/05/SCPWD dated 13-4-2005 has brought to the notice of Government that as per Section 2 (t) of the Persons with Disabilities (Equal opportunities, protection of rights and full participation) Act, 1995 persons having not less that forty per cent disabilities would be treated as disabled persons and as such all persons having not less that forty per cent disability were entitled for tax exemption, for which appropriate amendment would have to be made in the notification.

This notification is intended to achieve the above object.

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