

CIRCULAR No.2/99

Sub: Motor Vehicles Department - Taxation - Levy of tax for Conductor's seat in City/Town/Ordinary Stage Carriage Services - clarification - issued.

It has come to the notice that some of the Regional Transport Officers are levying tax for the seats provided to conductors, in Stage Carriages operating as City/Town Services, violating the provisions laid down in Kerala Motor Vehicles Rules and Kerala Motor Vehicles Taxation Act, 1976.

According to Rule 219 of Kerala Motor Vehicles Rules 1989, no stage carriage shall be used in any public place without a conductor. Rule 274 of Kerala Motor Vehicles Rules envisages that on every stage carriage, there shall be provided a reasonably comfortable seating space of 38 cms. Square, for the conductor.

The Schedule 7 (II) (a) to Section 3 (1) of Kerala Motor Vehicles Taxation Act 1976, specifies the rate of tax that has to be levied for every seated passenger (other than driver and conductor) in ordinary services.

In view of these specific statutory provisions, the non-providing of conductor's seat in City/Town/Ordinary or any other class of service will not be in order and levy of tax for conductor's seat in City/Town Services will be contrary to the provisions. Hence all the Regional Transport officers are directed to act according to the provisions laid down in Kerala Motor Vehicles Rules 1989 and Kerala Motor Vehicles Taxation Act, 1976, in the matter of providing conductor's seat in stage carriages.

Receipt of the Circular should be acknowledged and the instructions brought to effect immediately.

(Sd/)

S. PULIKESI, IPS
Transport Commissioner