

No. B1/1434/TC/02

Head Office,
Motor Vehicles Department,
Thiruvananthapuram, Dtd. 30.01.2002.

CIRCULAR No.3/2002

Sub: Kerala Motor Vehicles Taxation Act and Rules – Tourist Vehicles of other States covered by permit issued under Section 88(9) of the Motor Vehicles Act,

1988 – conducting of additional trips without paying tax due to the State-revenue loss to state exchequer-instructions issued to plug loop holes – reg.

It has been brought to notice that the Tourist Vehicles covered by permit under Section 88(9) of the Motor Vehicles Act, issued by other states, conducting service of Kerala, after remitting one tenth or one third of the quarterly rate of tax, are operating more than the permitted one round trip, making use of the tax already paid for the period 7/30 days under the proviso to sub-section 5 of the Section 3 of the KMVT Act, 1976.

2. The Regional/Sub Regional Transport Officers of the state and the officials at the Motor Vehicle Check Posts are informed that this practice is highly irregular and it causes huge revenue loss to the Government. It should be curbed forthwith.

3. All the Officers are therefore directed to keep a close watch on the operation of the Tourist Vehicles registered in other states, and covered by permit issued under Section 88(9) of the Motor Vehicles Act. If any such unauthorised operation is detected stringent action should be taken against such vehicles invoking penal provision also. It may be borne in mind that temporary licences are issued for single entry only and there is distinction only between stay for a period up to 7 days and stay for a period upto 30 days. It is brought to notice that certain tourist vehicles operate more than one trip into Kerala under the guise that they have already paid tax for a period of 7/30 days. Since such operation involve more than one entry into Kerala, separate licences are necessary for each operation. All are instructed accordingly. The Zonal Deputy Transport Commissioners and Regional Transport Officers are directed to issue suitable instructions to the Motor Vehicles Inspectors of the Check Posts that taxes due to Kerala are collected as per law.

Receipt of the Circular should be acknowledged.

Sd/-
Transport Commissioner