

CIRCULAR NO.6/2007

Sub : - Verification of 'G' Forms on non-use of vehicles - Reg.

Ref : - 1) Circular No. 28/2003 dated 17.07.2003.

2) Circular No. 38/2003 dated 12.11.2003.

A scrutiny of the Stoppage Registers, DCB Registers and allied records maintained in the Regional Transport Offices/Sub Regional Transport Offices, disclosed the following shortcomings:

- 1) In the cases of vehicles garaged outside the jurisdiction of the respective offices the practice now being followed is to request the RT/Sub RT Offices in which the vehicle is mentioned as garaged in the "G" Form for a verification report. In almost all the cases the report is not received from the concerned offices. The RT Offices, where "G" forms are filed, are compelled to accept the claim of the vehicle owners for tax rebate since verification is not done within the period for which the "G" Form is filed.
- 2) It is noticed that in several instances the entry in the Stoppage Register regarding verification of "G" Form is to the effect that the tax has been paid for the quarter for which "G" Form has been filed. No verification is done regarding the veracity of the claim of the non-use of the vehicle by physically verifying whether the vehicle is in the place of garage mentioned in the "G" Form. This leads to be a subsequent demand for refund of tax for which a strong claim can be made by the vehicle owner in the absence of a verification report.
- 3) In several instances it is noticed that no verification is done during the period covered by the "G" Form in the case of the vehicles which are mentioned as garaged within the jurisdiction of the concerned offices. Subsequently, i.e. after the "G" Form period is over, a verification report is filed stating that the vehicle was garaged at the place mentioned and tax rebate is allowed for the period for which "G" Forms are filed. This is highly irregular since tax rebate is allowed without physical verification regarding veracity of the "G" Form.

In order to overcome the above mentioned shortcomings/irregularities, it is hereby ordered that:

- 1) In instances where the "G" Forms are filed in a particular RT/Sub RT Office showing the place of garage in a different jurisdiction, the RTO/Joint RTO concerned will depute an officer to the place of garage and get the physical verification done within 10 days of filing of the "G" forms.
- 2) In all the instances where the "G" Forms are filed the preliminary verification report should be conducted within 10 days. On no account will the preliminary verification given up on the ground that tax has been paid for the concerned quarter.

- 3) A verification report after the period of the "G" Form showing that the vehicle was garaged during the period will not be taken into account for tax rebate purpose. In such cases if tax rebate is allowed without physical verification during the period of "G" Form, the concerned RTO/Joint RTO will be held squarely responsible.

This circular direction will take immediate effect.

Receipt of the Circular shall be acknowledged.

Sd/-
Transport Commissioner.