

No.G3-2182/TC/2001

Head Office, Motor Vehicles Department
Thiruvananthapuram, Date : 10.7.2001**CIRCULAR No.8/2001**

- Sub : Realisation of tax arrears – proper maintenance of DCB registers – revenue recovery proceedings – revised instructions issued – reg.
- Ref : 1. Circular No.31/89.
2. Representation filed by one staff of this department.
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It has come to notice that, the taxation work is not attended to properly. DCB registers are not being maintained in many offices. A comprehensive Circular (Circular No.31/89) was issued for speedy disposal of tax arrears. But the directions contained in that Circular are not being adhered to.

Also it seems that no steps are taken for the urgent disposal of the non-use intimations wherein report from the Circle Officers are already received in the concerned sections. Revenue Recovery steps are not being taken for the accumulation of the tax arrears. Non-use intimations received in all sections are not maintained, timely. Therefore, on receipt of the non-use intimations, under Section 5(1) of the KMVT Act, 1976 read with Rule 10 of the KMVT Rules, 1975, the same shall be forwarded immediately to the circle officers within 10 days of the beginning of every quarter, and the circle officers, after making enquiries shall submit a report by the first week of the second month itself in every quarter, so that steps for recovery of arrears can be initiated early in such cases.

Remittance of tax in respect of all vehicles shall be entered then and there in DCB, and the list of vehicles for which tax fell in arrears shall be prepared by the first week of the second month of every quarter. The list prepared shall be given to the circle officers for follow up action.

In respect of the vehicles that are in tax arrears, demand notice shall be sent in respect of all the vehicles, which are used or kept for use in the State, except stage carriages, not later than the last week of the second month of the quarter. Demand notice in respect of all stage carriages attracting Section 3 of the KMVT Act shall be sent not later than by the first week of the 3rd month of the quarter.

If there is any dispute regarding the ownership/possession of the vehicles the same may be disposed of as provided in Section 9(1) of the KMVT Act 1976, reads as follows :-

“If the tax leviable in respect of any motor vehicle remains unpaid by any person liable for the payment thereof and such person before payment of tax has transferred the ownership of such vehicle or has ceased to be in possession or control of such vehicle, shall be liable to pay the said tax”.

- 139 -

The Registered Owner or possessor of the vehicles may make representations, against the demand of the tax by the Regional Transport Officers/Joint Regional Transport Officers. After scrutiny and enquiry, the same shall be disposed of without delay.

In the case of recovery of arrears, after the issue of demand notice, response from the party need be watched for the period of 15 days only. If the steps for recovery of arrears fail, revenue recovery steps shall be initiated by addressing, the District Collector concerned. At the end of every quarter, the RTO shall review the pending cases advised for revenue recovery. The details of the cases advised for revenue recovery shall be noted in the Revenue Recovery Register, simultaneously. The monthly meetings of Revenue Recovery cases convened by the District Officer shall be attended to promptly by the RTOs concerned. The RTOs/Joint RTOs. shall meet the Deputy Collector (RR) as often as possible, and at least once in a month, to get the RR steps expedited. The circle officers shall meet the Tahsildars/Deputy Tahsildars for the above said purpose. Reconciliation of the figures booked in the office of the Tahsildars shall be done periodically by the Joint RTOs. and Circle Officers and at any rate at least once in a quarter. If the tax and penalty due is subsequently paid, the RTO shall address the District Collector to drop the revenue recovery steps initiated. The collections made through RR steps by the Deputy Collector/Tahsildars, shall be entered in the R.R. register as well as in the accounts of arrears promptly.

In order to watch the progress of the disposal of arrears the RTOs/ Joint RTOs. are expected to convene weekly conference as per the standing instructions. During the conference, the circle officers shall bring with them the arrear list indicating the progress achieved every week. The RTOs/Joint RTOs. shall draw up minutes of all such conferences in a register kept for the purpose. Also, the RTOs/Joint RTOs. will ensure that, the circle clerks process the arrears list immediately, on receipt of the reports from the circle officers without delay.

During the monthly conference convened by the Zonal Deputy Transport Commissioners of RTOs/Joint RTOs, Deputy Transport Commissioner will review the progress of disposal of the tax arrears. Priority shall be given to the long pending files, and the same may be taken up with the District Collector for R.R. and for early disposal of the case. Accounts, maintained in the tax endorsement register; DCB and taxation files by each clerk and the circle officers shall be ensured by the DTC. The DTC shall send a detailed review of progress achieved by the Regional transport Officers to the Transport Commissioner, after inspecting registers and files relating to long pending cases of recovery. Delay in pursuing action for a period of more than 6 months shall be reported by the Deputy Transport Commissioner, and the persons responsible for such lapses should be dealt with severely.

The Internal Inspection Wing of the Transport Commissioner's office is conducting periodical inspections, on pending arrears under service verifications, revenue recovery steps and those under stay, particularly those involving large amounts. Abnormal delay in dealing files shall be brought out by them.

Receipt of Circular should be acknowledged.

(Sd/-)
Transport Commissioner