

E2-13672/TC/95.

Office of the Transport Commissioner,
Thiruvananthapuram, Dated: 20.4.1996.

CIRCULAR NO.8/96

Sub:- Motor Vehicles - Tax liability - Grant of exemption without
~~notice~~ ~~prior non use intimation in respect of vehicles~~
~~stopped by the authorities by statutory orders for reasons of~~
mechanical defects - Instructions issued.

Ref:- 1. Govt. letter No.14335/TC-2/78/W&T dated 19.8.1978.
2. This office endt. on B1-15120/TC/78 dated 5.6.78.

On a reference made by this office, the Government had clarified that exemption from payment of tax can be granted in cases where a Motor Vehicle is stopped by the authority by statutory orders for reasons of mechanical defects even if no intimation is received. Copy of the said Government clarification had been sent to the subordinate officers vide reference cited (Copy enclosed).

Instances of rejection of applications for tax exemption for the periods of non-use due to the stoppage of vehicles by statutory orders issued by competent authorities for reasons of mechanical defects have been brought to the notice of this office. It seems that the taxation authorities are not aware of the clarification issued by the Government. Therefore the taxation authorities are requested to note the Government Clarification while disposing of the applications for tax exemption in such cases.

The receipt of this Circular should be acknowledged.

Sd/-
Transport Commissioner.

To

All DFCs, RTOs, Joint RTOs of Sub R.T. Offices.
AO, FO, IO, SO, Asst.Secy.(STA), All Sr.Supts. in T.C.'s Office,
CA to TC, Addl.TC, Secy.(SFA, Sr.DFC(Taxation))
Stock File.

Approved for issue.

Senior Superintendent.

s.a.23.4.96

Encl as Circular no 8796 of 96

Copy furnished to all
concerned for information and
necessary action

IRGO. J. S. D. 96
6526 6530 6535 96