

While scrutinising the registration documents, the inspecting officer shall confirm and certify on Form 20 that tax at the rate prescribed in respect of the vehicle has been remitted.

After completing inspection, the registration number shall be allotted to the vehicle strictly observing the directions contained in Circular No.13/2000, and acknowledgement issued to the party noting the registration number allotted. While preparing the registration certificate, the registration Clerk shall enter the details of tax endorsement as given in the Format 'E' prescribed below and the particulars of the tax collected as in the Format 'F' below, in the Registration Certificate. Simultaneously the tax remittance particulars shall be recorded in the 'B' register also. The registering authority shall confirm that the details of tax paid have been entered in the 'B' register also.

FORMAT 'E'

Registration No. : : : : :
'One time tax' Rs. (.)
Only is payable w.e.f. (date of purchase)
at the Registering Office.

Signature.
For Taxation Officer
Name & Designation
Name of Office.

FORMAT 'F'

Registration No.
Amount of Rs. (.)
only, paid towards 'One time tax' for the period upto
TL.No.
Date:

Signature
For Taxation Officer
Name & Designation
Name of Office.

The words 'One time' appearing in the Formats 'A' and 'B' appended to Circular No.11/98 stand omitted.

Circular No.13/2000 stands modified to the above extent.

All the registering authorities and the taxation officers are directed to implement the above instructions with effect from 15.11.2001. Wide publicity shall also be given to this procedural

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Head Office,
Motor Vehicles Department,
Thiruvananthapuram,
Dated: -11-2001.

CIRCULAR NO. 11/2001.

M.Vs. - Non-Transport Vehicles - 'one time tax' - realisation - instructions - res.

- Ref:- 1. Circular Nos. 11/98, 9/2000 and 13/2000 issued by the Transport Commissioner.
2. Govt. Letter No. 10005/B3/99/Trans. dated 5.7.2001.

Doubts have been raised by certain Regional Transport Officers and Joint Regional Transport Officers regarding the realisation of 'One time tax' in respect of newly purchased non-transport vehicles.

The matter has been taken up with the Government and the Government, as per the letter 2nd cited, have clarified as follows:

The second proviso to Sub-Section (1) of Section 3 of the KMVT Act, 1976 specifies that 'One time tax' in respect of a new vehicle of any of the classes specified in item Nos. 1 (b), 2 and 3 of the schedule to this Act, shall be levied from the date of purchase of the vehicle, on the date of first registration of the vehicle. From this it is very clear that the owner of the vehicle is liable to pay 'One time tax' on the date of registration of the vehicle. Hence the time limit prescribed in Section 4 (1) of the KMVT Act and rule 5 of the KMVT Rules will not be attracted in the case of 'One time tax'. But the said rule will apply (in the case of renewal of registration of ~~xxx~~ such vehicles. Therefore 'one time tax', at the rate prescribed in the 'Annexure' to the KMVT Act has to be realised from all new vehicles specified in item 1 (b), 2 and 3 of the schedule to the KMVT Act, on the date of registration itself.

It is further clarified that since 'One time tax' has to be collected at the time of registration of the new vehicles, the question of realisation of additional tax, in the case of one time tax does not arise.

For acceptance of tax on the date of registration, the following procedures are hereby prescribed.

The person who intends to register a vehicle, after remitting the registration fees, shall present the application for registration with all relevant documents to the Counter Clerk who accepts the application in respect of non-transport vehicles. He will assess and accept 'one time tax' due in respect of the vehicle and issue Tax Licence, duly noting the chassis and Engine numbers of the Vehicle produced for registration. The chassis and Engine numbers shall be noted at a convenient place out side the circle printed on the Tax Licence by the officer who accepts the 'One time tax'. The registration number assigned to the vehicle subsequently, shall be entered in the Tax Licence at the time of issue of the registration certificate. Details of tax paid shall also be noted in form '20' produced along with the relevant documents duly affixing the tax acceptance seals.

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