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Head Office,
Motor Vehicles Department,
Thiruvananthapuram,
Dated, 10.4.2002.

From

The Transport Commissioner,
Thiruvananthapuram,

To

The Regional Transport Officer,
Kollam.

Sir,

Sub : MVs.-Dept-Issue of tax endt. at NTV rate for
permitless period- clarification forwarding of

Ref : That Office letter No. C8/9332/2000/Q dtd 17.7.2000

The reference cited is a request seeking clarification as to whether item 12 of the schedule to the KMTV Act can be invoked in the case of a Stage Carriage not used as such but having permit for the second and third month of a quarter.

A Stage Carriage whose permit is current is expressly covered by item 7 of the schedule to the Act and as such the tax has to be at the appropriate rate specified under that item.

Mere claim by the registered owner that the vehicle is being kept idle does not justify that the invocation of item 12 of the schedule in view of Section 3(3) which provides that a registered owner of or any person having possession or Control of a motor vehicle shall for the purpose of this Act, be deemed to use or kept such vehicle for use in the state except during any period for which no tax is payable on such motor vehicle under sub section(1) of Section 5.

To be short, in case of previous intimation and clarification of non-use as per section 5(1) of the Act read with rule 10 of the KMTV Rules, non-tax is payable and in case of surrender of permit, without such intimation and

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certification of non-use, the said item 12 will have to be invoked.

Even in cases where item 12 is invoked the rates specified under other items may become relevant depending upon the use of the vehicle. Attention is invited to the second proviso to the schedule of the Act which reads thus :-

(2) " in the case of motor vehicle in respect of which permit has been issued under the Motor Vehicles Act but which has been used for transport of passengers for hire or reward tax shall be levied at such rate as is specified for similar motor vehicles in item 7 of the schedule as if permit has been issued for the vehicles".


A Stage Carriage whose permit has expired or whose permit has been surrendered would also fall within the ambit of the above said proviso-Accordingly a permitless Stage Carriage plying for hire or reward and used for transport of passengers would be chargeable with the appropriate rate of tax specified in item 7 of the schedule in view of the said proviso.

Yours faithfully,

Sd/-
Transport Commissioner.
Thiruvananthapuram.

Copy to : All Deputy Transport Commissioners and other Regional Transport Officers for information and further necessary action.

Approved for Issue


12/4/02
Senior Superintendent.

n.s.