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6200/TC/2001.

Head Office,
Motor Vehicles Department,
Thiruvananthapuram,
Dated: 24.6.2002.

CIRCULAR NO.12/2002

Sub:- M.Vs.Dept. - Vehicles Detained in Police custody for non payment of tax exemption to be granted - clarification issued - Reg.

Ref:- Govt. Letter No. 4855/B3/2001/Tran. dt. 13.5:2002.

In the letter cited, Government have informed that as per S.R.O. 278/75 (item 27) all vehicles held in the custody of the police or other authorities for offences other than non-payment of tax stands exempted automatically from payment of tax for the period during which such vehicles are in holice custody. Government have further clarified that the vehicles held in the custody of the police or other authorities for non payment of tax are eligible for exemption from payment of vehicle tax for the periods for which the registered owner has submitted non-use intimation in Form 'G' as per section5(1) of the Kerala Motor Vehicles Taxation Act 1976 read with Rule 10 of the Kerala Motor Vehicles Taxation Rules.

The aforesaid view was expressed by the Government by allowing the request of Sri.N.T. Janabhakthan the netitioner in 0.P.No.2332/01 as per direction of the Hon'ble High Court in the judgement dated 14.2.2001.

In the circumstances mentioned above, all taxation officers of the Motor Vehicles Department shall strictly adhere to the above instruction.

Transport Commissioner.

To

- 1. All DTCs, All RTOs, All Jt.RTOs of sub R.T.Offices for information and necessary action.
- 2. CA to TC, Secy., STA, Sr.DTC(Tex), All Section head, SF and Spare.

Bondt No. D/9659/02/10.

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for information and necessary actions

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