

27/5/93  
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No. D1/12253/TC/93

Office of the Transport Commissioner,  
Thiruvananthapuram, dated 9.5.93.

CIRCULAR NO. 12 /93.

Sub:- Motor Vehicles - Advance payment of tax -  
Instructions issued -

Ref:- Government letter No. 28254/N2/93/TWT dt. 8  
6.7.93.

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It has been brought to the notice of this office that certain Taxation Officers are not accepting tax in advance as and when the vehicle owners approach them before the due dates. This tendency of the taxation officers is causing undue hardships and inconveniences to the vehicle owners.

Attention of the Taxation Officers are invited to Section 4 of the Kerala Motor Vehicles Taxation Act 1976 which provides that the tax levied under sub section (1) of section 3 shall be paid in advance within such period and such manner or may be prescribed by the registered-owner or person having possession or control of the Motor Vehicle for a quarter or year at his choice upon a quarterly or annual licence to be taken out by him. Rule 5 of the KMT Rules, 1975 prescribes the period within which the tax in respect of a motor vehicle is to be remitted. In the light of the above provisions there is no legal objection in accepting tax before the due dates and therefore the Taxation officers are directed to accept tax as and when the owners approach them for the payment of tax.

Sufficient number of tax licence books in form D1 have been supplied to the Taxation Officers and these forms may be used for the acceptance of tax in respect of non-transport vehicles. As regard to transport vehicles, receipt in form TR5 may be issued if there is no stock of tax licences and such forms can be replaced as and when tax licences are supplied.

Receipt of the Circular should be acknowledged by return post.

(sd.)

Transport Commissioner.

- To Secretary, SIA, Sr DTC (Tax.), TC.
- DTC, SMO, Assistant Secy., SIA
- All DTCs, RTOs, Joint RTOs of Sub R.T. Offices
- WISOP M.V. Check posts.
- All Sr. Supnts. of TC Office and SIA Wing.
- All Jr. Supnts. and IA 7 Stock file, Spare.

Approved for issue,

P.M.

Senior Superintendent.

U. No/16.9