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No. B1-14850/TC/93

Office of the
Transport Commissioner,
Thiruvananthapuram,
Date: 3-12-1993.

From

The Transport Commissioner,
Thiruvananthapuram.

To

All Deputy Transport Commissioners/
Regional Transport Officers /
Joint Regional Transport Officers of
Sub R.T. Offices.

Sir/Madam,

Sub: Motor vehicles - Omni Bus owned by a
Charitable Institution - clarification
issued by Government - information -
furnished -

Ref: Govt. letter No. 29122/N2/93/P.W.&T dated
3-12-1993.

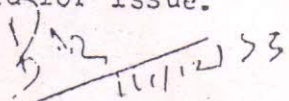
The Director, Mercy Home, Changanacherry, a
charitable institution represented Government for allowing
him to remit tax in respect of two Omni Buses owned by him
at the rate specified in serial No.7 of the taxation schedule.
It was stated in the representation that these two vehicles
are being used for the conveyance of staff and inmates of the
charitable institution ~~from~~ free of cost. It was revealed
that the institution 'Mercy Home' is a charitable society
meant for physically handicapped persons and the vehicles
are classified as PSVS and tax is being levied at the rate
specified in serial No.3A of the schedule with effect from
1.4.1993. The above position was reported to Government
and the Government in their letter cited have clarified that
the vehicles were correctly classified as PSVS. This is for
favour of information and guidance.

Yours faithfully,

Sd/-

P. Somasundaran,
Senior Dy. Transport Commr.,
(Taxation)

Approved for Issue.


Senior Superintendent.