

Office of the
Transport Commissioner,
Thiruvananthapuram,
Dated: -6-1994.

From

The Transport Commissioner,
Thiruvananthapuram.

To

All Deputy Transport Commissioners/
All Regional Transport Officers/
All Joint Regional Transport Officers
of Sub R.T.Offices/
All Motor vehicles Inspectors of
M.V. Checkposts.

Sir/Madam,

SubP Motor vehicles - Tourist Omni Buses of
other states covered by permits issued
under section 88(9) of M.V.Act - Levy of
additional tax - clarification issued -

Ref: Govt.letter No.336/N2/94/P.W.&T dated
26.5.94.

One of the Deputy Transport Commissioners has raised
a doubt as to whether additional tax should also be levied
along with tax from the tourist vehicles of other states when
they enter in this State.

Section 12 of K.M.V.T.Act 1976 authorises the levy
of additional tax when any registered owner or any person who
has possession or control of any motor vehicle used or kept
~~xxxx~~ for use in the State fails to pay tax within the
prescribed period. Rule 5 of K.M.V.T.Rules 75 specifies
the period within which tax shall be paid. Item 4 of the
said Rule prescribes that transport vehicles of other States
permitted to ply in this State should pay tax before the
commencement of the quarters or the date of issue of permit,
if permit is issued within the quarter, as the case may be.

Government was addressed from this end for a
clarification on Para 1 above. Government as per reference
cited have clarified that additional tax can be levied along
with quarterly tax in respect of vehicles which continue to
operate in the State under section 88(9) of the Act even after
the expiry of the quarter for which tax has been paid. (Copy
of the Government letter enclosed.)

Taxation Officers are directed to strictly comply
the directions contained in Government letter cited. Receipt
of this letter should be acknowledged by return post.

Yours faithfully,
Sd/-

P. Somasundaran,
Senior Dy. Transport Commissioner(T)

Approved for Issue.

Senior Superintendent.

8/6
22.9.94
DLC

Copy of letter No.336/N2/94/P.W.&T, Public Works &
Transport (N) Department, Government of Kerala, Thiruvanan-
thapuram, dated 26.5.1994 addressed to the Transport
Commissioner, Thiruvananthapuram.

Sir,

Sub: M.Vs. Tourist vehicles of other states
covered by permits issued under section
88(9) of M.V.Act Levy of additional tax-
clarification-sought for -

Ref: Your letter No.E1-16533/TC/93 dt.29.12.93.

With reference to your letter cited. I am to
inform you that Law Department has clarified that additional
tax can be levied along with quarterly tax in respect of
vehicles which continue to operate in the State under section
88(9) of the Act even after the expiry of the quarter for
which tax has been remitted.

Yours faithfully,
Sd/-

L. Vijayalekshmi,
Under Secretary,

For Commr. & Secretary to Govt.

Approved for Issue.

Sd/-

Section officer.

/ true copy /

For Transport Commissioner.