

11/10004/10000

Thiruvananthapuram, Dt. 24.9.91.

From

The Transport Commissioner,

To

The Regional Transport Officer,
Palakkad.

Sir,

Sub: - M.Vs. Non-payment of tax during the grace period
enforcement of section 18 of KMVT Act - Reg. -

Ref: - Your Lr.No.D.O.No.A 17 (Office order)/90/P.
dt.27.12.90 and D.O. No. A/20/90/P dt.
27.12.90

Please refer the letters cited. Section 18 of the KMVT Act empowers the R.T.O. to accept from any person who has committed an offence under the Act or any rule made thereunder by way of composition of such offence a sum of money not exceeding Rs.250/- which shall be in addition to the tax or other dues if any payable by the person.

Late payment of tax is not an offence attracting the provisions of Section 18 of the KMVT Act. For non-payment of tax within the prescribed period, the registered owner is made liable under Section 12 to pay an additional tax as prescribed by Government by notification. Government have accordingly prescribed the rate of additional tax as per notification dt. 29.9.75. Again Section 11, of the act empowers the seizure and detention of the motor vehicles "used or kept for use" without paying tax.

So you are instructed not to realise compounding fee under Section 18 of KMVT Act 1976 from the vehicle owners who fail to remit the tax during the grace period.

The receipt of this communication should be acknowledged.

Yours faithfully,
(Sd.)

Alphonse L. Erayil,
Joint Transport Commissioner,
for Transport Commissioner.

Copy to

All Dy. Transport Commissioner's,
" Regional Transport Officers and
Joint Regional Transport Officers
for information.

Approved for issue,

Senior Superintendent.

B.Tm/30.9

30/9/91

128