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RI-27014/TC/2002.

Head Office,
Motor Vehicles Department,
Thiruvananthapuram,
Dated: 19.8.2002.

Circular No.20/2002

As per the Section 3 (3) of the Kerala Motor Vehicle Taxation Act 1976, the Registered Owner, or any person having possession or control of the vehicle shall, for the purpose of the Act, be deemed to use or keep such vehicle for use in the State, except during any period for ~~which~~ which no tax is payable on such motor vehicle under sub Section (1) of Section 5 read with Rule 10 of Kerala Motor Vehicles Rules 1975.

The question of whether previous intimation is to be filed for the vehicle which is in the custody of Police for non payment of tax or for that matter any other Government Agency, was considered by the Hon'ble Mr. Justice C.N.Ramachandran Nair in District Collector and reported in 2002 (2) IIT 684.
OPNs 8658 of 2002 (Haridas V. DDL Collector)

In the Judgement it is remarked that the need to file Advance intimation is to enable the Motor Vehicle Department to verify as to whether the vehicle is in fact used during the period contrary to the declaration filed. In this case the registered owner without possession or control over the vehicle is not supported to submit form G under Rule 10 because he will not be in a position to State the contents of the declaration such as place of garage, reason for non use, probable date as which the vehicle will be put to use etc. Also for a vehicle which is in the custody of Police we cannot say that the vehicle is kept for use or intended to be used, since the purpose of detain. of the vehicle is to secure and realise the arrear of tax. Also during that period the vehicle is in the possession or control of the police and it is absurd to attribute the responsibility of claiming exemption on the police when the vehicle is detained for realisation of tax arrears.

By looking into these facts. It is ordered in the judgement that when the vehicle was in the custody of Police or for the matter any other Government Agency, there is no need to file Form G for claiming tax exemption and for that period no tax is payable.

This circular is for information and necessary action to all DTCs, RTOs and Joint RTOs.

[Signature]
27-8-02
For Transport Commissioner.

[Signature] D/12915/02/1a

s.a.27.8.2002

Copy forwarded to MVV for information and necessary action

[Signature]
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RA Basayy
19/8/02