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Office of the Transport Commissioner,  
Thiruvananthapuram.

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CIRCULAR No. 22/78

No. B1-13491/TC/78

13th August, 1978.

Sub: ~~Motor Vehicles~~ <sup>Taxation</sup> - Issue of Tax Endorsement -  
Effective date - instructions ~~to~~ <sup>and</sup>

~~Refer V.M.V. 2000/10/1000~~ <sup>operation of vehicles with</sup>  
Valid permits - checking of -

A doubt has been raised by the Regional Transport Officer, Palghat whether tax endorsement in respect of Transport Vehicles of other States should be given from the date of proceedings sanctioning the permit or from the date of application for tax endorsement.

2. According to clause 4 of Rule 5 of K.M.V.T. Rules tax for a transport vehicle of other State becomes due only before the date of issue of the permit and not from the date of issue of proceedings sanctioning the permit. Therefore, the correct procedure will be to give tax endorsement from the date of application for tax endorsement unless a subsequent date is desired in the application.

3. However all Regional Transport Officers are informed that they should ensure that while checking motor vehicles on road, proceedings sanctioning the permit are not accepted in lieu of permit and that operation of vehicles based on the proceedings will amount to only operating without permits and deterrent action should be taken when such unauthorised operation is noticed. The Field Officers should be given suitable instructions. The Regional Transport Officers will also see that no delay is caused in giving such tax endorsement when applications are received.

To *All Officers* Sd/-  
Transport Commissioner.

~~All Regional Transport Officers~~

Copy to ~~Deputy Transport Commissioners and all other officers~~

~~Deputy Transport Commissioner (Law)~~

~~Senior Deputy Transport Commissioner (Taxation)~~

~~Joint Transport Commissioner~~

~~Secretary, State Transport Authority, Kerala~~