

CIRCULAR No. 26 /91

Sub: M.Vs.Dept.- Taxation of motor vehicles registered in other States and entering the State of Kerala - reg.

Ref: 1. G.O.(P)No.81/91/PW&T, dated, 23.11.1991.
2. G.O.(P)No.82/91/Pw&T, dated, 23.11.1991.

As per G.O.(P)No.81/91/PW&T, dated, 23.11.1991, Government have notified the rate of tax to be levied on temporary licence issued to public service vehicles registered and normally kept in any other State and authorised to ply in Kerala State under the authority of a Special Permit issued under sub-section (8) of section 88 of the Motor Vehicles Act.

2. A doubt has been raised as to the rate of tax to be levied on a tourist vehicle registered and normally kept in any other State and plying in the State of Kerala under the cover of a tourist permit issued under sub-section (9) of section 88 of the Act and under an authorisation issued under sub-rule (2) of Rule 83 of Central Motor Vehicles Rules. Sub-rule (2) of Rule 83 of the Central Motor Vehicles Rules lays down that every such authorisation shall be subject to payment of tax or fee, if any, that may be levied by the concerned State. The rate of tax that may be levied on a temporary licence for a period not exceeding 7 days or 30 days at a time has been specified in SRO No.873/75, subject to certain conditions. The same rate of tax can be levied on a tourist vehicle issued only with a permit under section 88(9) of the Motor Vehicles Act, and covered by an authorisation under sub-rule (2) of rule 83 of C.M.V.Rules, 1989, to ply in Kerala State.

3. It is ascertained that the Governments of Tamilnadu and Andhrapradesh continue to exempt public service vehicles registered in other States having special permits granted under sub-section (8) of section 88 of the Act, from payment of tax payable under Tamilnadu Motor Vehicles Taxation Act, 1974 and the Andhrapradesh Motor Vehicles Taxation Act. Hence tax need not be levied on the vehicles covered by special permits issued under section 88(8) of the Motor Vehicles Act by the Tamilnadu and Andhrapradesh Authorities.

4. It is also ascertained that the Governments of Karnataka and Maharashtra have withdrawn the exemption from payment of tax in respect of vehicles covered by special permits issued under section 88(8) of the Act by other States. As such, tax shall be levied on the vehicles of those States even if they are covered by special permits under section 88(8) of the Act.

5. In this connection it is clarified that the vehicles not covered by special permit under section 88(8) in relation to a vehicle covered by a permit issued under section 72 of the M.V.Act, 1988 (including a reserve stage carriage) or under section 74 or under sub-section (9) of section 88, are not eligible either from exemption or concessional rate of tax contemplated in the notifications referred to as 1 and 2 above.

Sd/-, Transport Commissioner.

To All DTCs., RTOs., Jt. RTOs. & MVIs. of Border Check Posts
Copy to: Sr. DTC & Secy., STA, Sr. DTC (T), CA to TC, JTC & All Sr. Spts.

Senior Superintendent.