

No. 2738/CL/99, TCH

Transport (C) Department
Thiruvananthapuram
Dated 22.6.99

From

The Secretary to Government

To

The Transport Commissioner
Thiruvananthapuram.

Sir,

Sub : Extension of time for payment of tax-reg.

Ref : Your letter No.B1-14501/TC/98 dated 18.2.99

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I am directed to invite a reference to your letter ~~xxxx~~ cited and to inform that Section 22 of the KMV Taxation Act, 1976 empowers the Government to make an exemption or ~~xxx~~ reduction in the rate of or other modification in regard to the tax payable under the Act. The additional tax payable under section 12 of the Act is also a tax payable under the Act. The period within which the tax is to be paid is prescribed under section 4(1) of the Act. Any extension of the period for payment of tax, without additional tax, can be considered as a modification in regard to the tax payable under the Act. Hence, the notification issued by the Government, in exercise of the powers under section 22 of the K.M.V.T. Act, extending the period for payment of tax, without additional tax is legally in order, and if any additional tax has been levied within the extended period, the same may be refunded, in accordance with the provisions contained in rule 15 of the K.M.V.T. Rules, 175.

Yours faithfully,

Sd/-

K. Gopinathan,
Dy. SecretaryApproved ~~mk~~ for issue

Sd/-

Section Officer.

Endt. B1/14501/TC/98

Copy forwarded to All Dy.TCs, RTOs and Sub RTOs and MVI,
Check Post for information and necessary action.

Sd/-

~~xxxxxx~~
Sr.Dy. Transport Commissioner (TAX)
for Transport Commissioner

Approved for issue

(Signature) 9/8/99
Senior Superintendent

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