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No.J3/48/TC/2003

Head Office,
Motor Vehicles Department,
Thiruvananthapuram,
Date: 17.07.2003.

Circular No. 28/2003

Sub: Motor Vehicles - Realisation of tax arrears - Disposal of 'G' forms - Direction for timely action on taxation files and recovery of tax arrears - reg.

Ref: Circular No.3/74, 31/89 and 8/2001.

It has been noted with serious concern that the instructions issued vide the Circulars referred to above are not seen strictly adhered to. As these Circulars are related to the disposal of 'G' forms and recovery of arrear tax any slackness in the effective enforcement of the Circulars will result in loss of government revenue. Therefore, it is directed that the instructions contained in Circulars referred to above shall be complied with scrupulously. The following further guide lines are issued for recovery of arrear tax and disposal of 'G' forms.

- (1) Payment of tax in respect of all transport vehicles have to be entered in the DCB register then and there. The arrear list shall be prepared within a week after the grace period. A copy of the arrears list shall be given to the Circle Officer for follow up action.
- (2) Non use intimations and application for tax exemption in form 'G' shall be insisted in duplicate. One copy of the form 'G' shall be forwarded to the Circle Officer or to the office under the jurisdiction of which the vehicle is garaged within 7 days of receipt of the same and the Circle Officer in turn, after making necessary enquiries shall submit his first report about all ineligible cases by the first week of the second month in every quarter, so that steps for recovery of arrears can be initiated early in such cases.

- (3) 'G' forms sent by post shall be enclosed with a self addressed stamped envelope. So that the receipt of the same may be acknowledged without delay. In the case of vehicles, which are garaged outside the jurisdiction of the taxation authority a copy of the 'G' form has to be given to the authority in whose jurisdiction, the vehicle is garaged. This is intended for the early verification of service of vehicles under stoppage intimation. In such cases the service will be verified and reported to the concerned authority within a week's time.
- (4) G form received in the office and found incomplete in any respect has to be rejected in the admission stage itself.
- (5) In respect of vehicles, which are in tax arrears, demand notice shall be sent not later than the last week of the second month of the quarter. Demand notice in respect of stage carriages attracting section 3 of the Taxation Act shall be sent not later than the first week of the third month of the quarter.
- (6) In the event of any dispute regarding the ownership/possession of the vehicle, while demanding arrear tax the same has to be disposed of as provided in section 9 of the Motor Vehicles Taxation Act 1976.
- (7) If the steps taken for the recovery of arrear tax fail, revenue recovery steps shall be initiated after 15 days of issuing demand notice. For monitoring the progress in such cases the RTO/Joint RTO shall review all pending revenue recovery case at the end of every quarter. He has to attend without fail the monthly conferences convened by the District Collector to speed up the RR proceedings initiated against the defaulters. Besides the RTO/Joint RTO has to meet the Deputy Collector RR as often as possible, atleast once in a month for expediting the (Revenue Recovery) action. Simultaneously the Circle Officer shall meet the Tahsildars/Deputy Tahsildars concerned for the above said

purpose. The RTO/Joint RTO has to ensure that proper records are maintained in the office for recording the collections made through RR steps.

- (8) The RTO/Joint RTO will convene weekly conferences of Circle Clerks and Circle Officers to watch the progress of action taken in the recovery of tax arrears. The Officer who convenes the meeting shall prepare the minutes of all such conferences in a register kept for the purpose.
- (9) In the monthly Zonal meetings of RTOs/Joint RTOs, convened by the Deputy Transport Commissioners the follow up action taken by each Officer for the recovery of tax arrears will be reviewed. The DTC shall send a detailed report of progress achieved by the Joint RTO/RTO in the recovery of arrear taxes to the Transport Commissioner, after inspecting the files and registers of long pending cases.
- (10) Delay in taking follow up action on taxation files for more than 3 months has to be reported to the Deputy Transport Commissioner and the persons responsible for such lapses shall be dealt with severely.

Receipt of the Circular may be acknowledged.

Sd/-

Sd/-

Transport Commissioner.

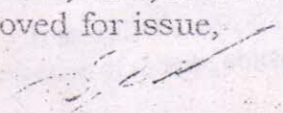
To

All DTCs/RTOs/Joint RTOs.

Copy to

CA to TC, JTC, Secretary, STA, Senior DTC (Taxation), Senior AO, FO, ATC, Assistant Secretary.

Approved for issue,


Senior Superintendent.
Jd.