No.B1-5736/TC/98

Head Office
Motor Vehicles Department
Thiruvananthapuram
Dated (c -9-1998

CIRCULAR NO.29/1998

LISTEN

Sub: Taxation - Payment of one time tax - period of validity - instructions issued.

Ref:

According to Section 4 of Kerala Motor Vehicles
Taxation Act 1976 certain categories of vehicles are
required to pay tax for a period of 15 years (60
quarters) at the time of registration. Similarly motor
cycles below 95 CC engine capacity are required to pay
tax for 5 years (20 quarters) at the time of registration.

Since the date of registration varies from vehicle to vehicle, the question of validity of tax paid period coinciding with a particular quarter, requires to be made uniform. It is therefore ordered that the validity of tax paid-period in respect of vehicles which are required to pay one time tax (for 60 quarters or 20 quarters as the case may be) will be till the end of the quarter, immediately prior to the date of expiry of 15 years or 5 years from the date of delivery as the xxx case may be.

The receipt of this circular will be acknowledged and the instructions brought to immediate effect.

K.J.Joseph I.P.S. Additional Director General of Police Transport Commissioner

All Dy. TCs, RTOs, and Sub RTOs, MVIs of Checkposts.

Copy to CAs to TC, Addl.TC, Sr.DTC&Secy.STA,
Sr.DTC(T), All Sr.Supdts & Jr.Supdts.& S.F.

Copy to with C.L. to A.G., Kerala.

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