

No. 19226/N2/95/P&T  
Public Works & Transport (N) Dept.,  
Thiruvananthapuram,  
Dated, 14-5-96.

C I R C U L A R

Sub:- MVS- Dept- Concessional rate of tax for the  
vehicles owned by unrecognised schools-  
clarification issued.

Ref:- Notification No. 39142/N2/95/P&T (SRO No. 282/96)  
Dated 19-3-1996.

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It has come to the notice of the Government that some Regional Transport Officers/ Joint Regional Transport Officers raise objection for granting reduced rate of tax specified under serial No.7 of the schedule to the MV Act 1976 to the vehicles owned by unrecognised schools, though the notification referred to above allows the reduced rate of tax for such vehicles. The contention of the officers is that a condition has been prescribed in the notification to the effect that these vehicles shall be solely used for the conveyance of mentally retarded/ physically handicapped/ deaf and dumb children.

In view of the above, Government hereby clarify that for granting the reduced rate of tax to the vehicles owned by unrecognised schools exclusively used for the conveyance of students of the said schools, the notification cited does not stipulate any condition that the students should be of the categories of mentally retarded/physically handicapped/ deaf and dumb children.

Sd/-

R.P. Singh,

Commissioner & Secretary (Transport)

//True Copy//

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Copy to all concerned.

Regional Transport Officer,  
Kannur.