

Kerala Gazette No. 28 dated 18th July 1999.

Section iv

PART I



GOVERNMENT OF KERALA

Transport (B) Department

NOTIFICATION

No. 39331/B3/97/Tran.

Thiruvananthapuram, 19th June 1999.

S.R.O. No. 610/99 In exercise of the powers conferred by section 22 of the Kerala Motor Vehicles Taxation Act, 1976 (19 of 1976) and in supersession of notification No. 39142/N2/95/PW&T dated the 19th March, 1996, published as S. R. O. No. 282/96 in the Kerala Gazette Extraordinary No. 423 dated the 19th March, 1996, the Government of Kerala being satisfied that it is necessary, in public interest, so to do, hereby reduce the rate of tax payable under the said Act with effect from the 1st day of April 1997, in respect of the vehicles owned by Charitable Organisations exclusively used for the conveyance of mentally recarded/physically handicapped/deaf and dumb children, inmates of orphanages, old age homes, leprosy/tuberculosis treatment and rehabilitation centres, and the vehicles owned by unrecognised schools exclusively used for the conveyance of the students of the school as specified above to the rate specified under serial No. 13 of the schedule to the Kerala Motor Vehicles Taxation Act, 1976, subject to the condition that these vehicles shall be used solely for the conveyance of the above mentioned categories of children/persons/students to their institutions/hospitals/schools and that the case of each such vehicle shall be certified as owned by a genuine charitable institution of school, by the Collector of the District in which the Institution or School is situated.

By order of the Governor,

NALINI NETTO,

Secretary to Government.

G. 710/99/G.

Explanatory Note

(This does not form part of the notification, but is intended to indicate its general purport.)

As per Notification No. 39142/N2/95/PW&T dated the 19th March, 1996 published as S.R.O. No. 282/96 in the Kerala Gazette Extraordinary No. 423 dated the 19th March, 1996, Government of Kerala have reduced the rate of tax payable in respect of the vehicles owned by Charitable Organisations exclusively used for the conveyance of mentally retarded/physically handicapped/deaf and dumb children, inmates of orphanages, old age homes, leprosy/tuberculosis treatment and rehabilitation centres and the vehicles owned by unrecognised schools exclusively used for the conveyance of the students of the school as specified above to the rate specified under serial No. 7 of the schedule to the Kerala Motor Vehicles Taxation Act, 1976, by virtue of the powers conferred under section 22 of the said Act with effect from 1-4-1997, a separate item was added as serial No. 13 to the Schedule to the Kerala Motor Vehicles Taxation Act, 1976 by Finance Act, 1997 fixing the rate of tax payable in respect of vehicles owned by Educational Institutions. As a result of that the charitable organisations mentioned above have represented to Government that they may be allowed to remit reduced rate of tax as provided under serial No. 13 of the schedule to the Act in respect of the vehicles owned by them, exclusively for the conveyance of inmates of their institutions to schools/hospitals etc. and for the conveyance of the students of the schools.

Government are convinced of the position and hence decided in the public interest to grant concessional rate of tax with effect from 1-4-1997 by issuing notification under Section 22 of the said Act, reducing the tax payable in respect of the said vehicles to the rate specified in serial No. 13 of the schedule to the Kerala Motor Vehicle Taxation Act, 1976 subject to the condition that these vehicles shall be used solely for the conveyance of the above mentioned categories of children/persons/students to their institutions like Hospitals, Schools etc. and that the case of each such vehicle shall be certified as owned by the genuine Charitable institution or School, by the concerned District Collector.

This notification is intended for the above purpose.