

GOVERNMENT OF KERALA

No. 40184-C2/97/ Trans.

Transport (C) Dept.,
Thiruvananthapuram,
Dated: 21.4.98.

C O U N C I L

Sub:- M.V. Tax. - ~~മി.വ. വാ. - മി.വ. വാ. - മി.വ. വാ.~~ Collection of Tax
by instalment - Further instructions issued -

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As per Circular No. 3291/NZ/89/PWA dated, 5.7.89 it has been made clear to all Regional Transport Officers and Joint Regional Transport Officers that any vehicle seized for default in payment of tax need not be released to the owners even if Government grant in their cases an extension of time subsequently covering the period, already defaulted payment of tax. In all cases of seizure of vehicles for defaulted payment of tax, the vehicles shall be released only after realising the entire arrears of tax, and in cases where instalment facility has been granted by Government for remittance of arrears of tax, only after realising the first instalment of the arrears of tax. If any order of Government granting extension of time in the case of seized vehicles is received by them they need not act on the orders except as indicated above.

It has now brought to the notice of Government that a few registered owners of the vehicles avail instalment facilities for a single quarter for many times and scrupulously evade from payment of tax on the strength of the instalments granted to them. To guard against such instances Government direct all the Regional Transport Officers and Joint Regional Transport Officers to strictly follow the instructions contained in the Government Circular dt. 5.7.89. It is further clarified that, "if extension of time/instalment facility for the remittance of arrears of tax has been granted by Government for a vehicle for a particular period further orders for the same vehicle for the same period need not be considered by the taxation officer and the first order will prevail. In such cases the concerned officer should report the fact to Government, direct".

The vehicles seized for nonpayment of tax for which instalment facility with grace period has been ordered may be released only after payment of the first instalment of tax even if there is grace period". In other cases they should immediately report back to Government the fact that the concerned vehicle has already been taken into custody for defaulted payment of tax, and that arrears of tax or the first instalment or arrears of tax had not been remitted.

Dr. V. Rajagopalan,
Secretary to Govt.

To
The Transport Commissioner, Thiruvananthapuram.
All Deputy Transport Commissioners.
All Regional Transport Officers/Joint Regional Transport Officers.

By order,
Section Officer.

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