

## GOVERNMENT OF KERALA

No. 43449/N2/89/PW&T,  
Public Works & Transport (N) Dept.  
Trivandrum, dated: 15.9.1989.

From The Secretary to Government.

To The Transport Commissioner,  
Trivandrum.

Sir,  
Sub:- M.Vs. - Collection of arrear tax from the vehicle owners - reg.

It has been brought to the notice of Government that when the tax for a vehicle has fallen in arrears for more than one quarter, the unit officers generally refuse to accept the tax offered by the vehicle owners in respect of the quarter/quarters which first fell into arrears. They insist that the arrears for all quarters should be paid in lump. This results in non-collection of revenue due to Government besides causing inconvenience to the vehicle owners.

2. Motor Vehicle tax is computed and accounted on quarter basis. So there need not be any difficulty in accepting and accounting the arrears of tax for a preceding quarter/quarters even if the tax for the succeeding quarters are outstanding as arrears. Many vehicle owners who have to pay arrears of tax for more than one quarter approach Government for instalment facility or extension of time for payment of tax. To ensure the collection of tax to the maximum extent possible these vehicle owners are often advised to remit a part of the arrears ie. the arrears of tax in respect of one or two preceding quarters, before any instalment facility or extension of time is granted to them by Government. So all unit officers should readily accept the arrears of tax relating to a preceding quarter/quarters offered by the vehicle owners, without insisting on lump payment of the entire arrears of tax including the tax for the current quarter in the interest of better collection.

I am to request you to issue necessary directions to the unit officers to comply with the above direction.

Yours faithfully,  
Sd/-

K.Uppiliappan,  
Secretary to Government  
(Transport).

Approved for issue  
Sd/- Section Officer.

Endt.B1-22590/TC/89 dt. -10-1989

Copy communicated to All DTCs, RTOs and Jt.RTOs for information and necessary action. The receipt of this communication should be acknowledged.

*K. Uppiliappan*  
For Transport Commissioner.