

Office of the Transport Commissioner,
Thiruvananthapuram.

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CIRCULAR NO. 5/78

No. B2/80468/TC/77.

7th March, 1978.

Taxation —
Sub: ~~/~~ Motor Vehicles - Levy of additional tax for
unauthorised operation - regarding.

An instance has come to notice that one of the Regional Transport Officers levied tax in respect of a Tamilnadu based Goods Vehicle, which was covered by a short term licence and a temporary permit on the ground that the vehicle was used on a route not authorised by the permit. The matter was referred to Government. Government in letter No. 12683/TC2/77/PW dated 26.10.77, has clarified that temporary licences are issued under section 62 of the M.V. Act, 1939 and section 3 (5) of Kerala Motor Vehicles Taxation Act, 1976 respectively. A permit under the Motor Vehicles Act will be valid only in respect of the area or the route specified in the permit. There is no provision in the Taxation Act enabling the restriction of the use of a vehicle covered by a licence in a specified area only or on specified routes only. Under the Act if tax is paid in respect of a particular vehicle and a licence is obtained, the vehicle can without liability to pay any additional tax, be used anywhere in the State irrespective of the area or route specified in the permit although the use of the vehicle in an area or route not specified in the permit may constitute an offence under the Motor Vehicles Act 1939. The levy of tax in this case made by the Regional Transport Officer in respect of the vehicle covered by temporary licence on the ground that the vehicle was used on a route not specified in the permit was illegal. The proper course would have been to prosecute the offender under Section 123 of the Motor Vehicles Act, 1939 and also to seize the vehicle under Section 129-A of the Act.

The above clarification is issued for the information and guidance of all concerned.

Sd/-
Transport Commissioner.

20 *All Officers*
~~All Regional Transport Officers.~~
~~All Deputy Transport Commissioners.~~