

Entertainability of Form G.
- 45 - 3719

No.B3-2231/TC/93

Office of the Transport Commissioner,
Thiruvananthapuram, Date: 2.6.1993.

CIRCULAR NO. 7/93

Sub:- Motor Vehicles - Taxation - Entertainability of Form G received on 8th day - clarification - reg -

Ref:- Nil.

A question has been raised whether it would be in order to entertain the applications claiming tax exemption which are received on the 8th day from the date of commencement of the period for which exemption from payment of tax is claimed.

As per Rule 10 of the Kerala Motor Vehicles Taxation Rules 1976, the previous intimation referred to in sub section (1) of Section 5 shall be made in Form G or in writing with the particulars required therein so as to reach the RTO/Jt.RTO concerned within one week from the date of commencement of the period for which exemption from payment of tax is claimed due to non-use.

Section 9 of the General Clauses Act 1897 lays down that when an act is to be done within a specified time from a certain date, that day of that date is to be excluded. Similarly when an act has to be done within so many days after a certain event, the day of such event is not to be counted.

In the light of the above, it is clarified that the Form G or request claiming tax exemption can be entertained even if they are received on the 8th day.

The receipt of the circular shall be acknowledged by return.

Sd/-
TRANSPORT COMMISSIONER.

To

All DTCs, RTOS & Jt.RTOs of Sub R.T.offices,
MVIs of Check Posts.

Copy to: Secretary, STA, Sr.DTC (Taxation), ATC, Sr.Supts.
F Section & Stock File.

Approved for issue

[Signature]
Senior Superintendent.