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No.B1.8287/TC/91

Office of the
Transport Commissioner,
Thiruvananthapuram, dated
19.10.1992.

C I R C U L A R NO.6/92

Sub:- Motor Vehicles - Taxation of Motor Vehicles
registered in other States and entering the
States of Kerala - Reg.

Ref:- 1. G.O.(P) No.81/91/PW & T dated 23.11.1991
2. G.O.(P) No.82/91/MW & T dated 23.11.91
3. Circular No. 26/91
4. Lr. dated 24.12.1991 of DTC N.Zone.

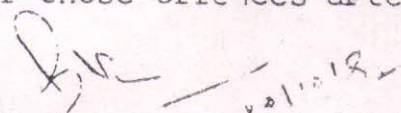
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1. As per G.O.(P) No.81/91/PW&T dated 23.11.1991 Government have notified the rate of tax to be levied on Temporary Licence issued to public service vehicles registered and normally kept in any other States and authorised to ply in Kerala State under the authority of a special permit issued under Sub Section (8) of section 88 of M.V.Act.

2. A doubt has been raised as to whether the tax at the rate of 1/10th or 1/32nd as the case may be, shall be levied every time when the vehicle enters the State. It has also been raised as to whether the short term tax or proportionate tax is admissible for vehicles which are not issued with permits under section 88(6) but covered by permits under section 88(7) or where there is permit under section 88(8), but no valid permit for operation in the home state, under section 72 or Under section 74.

The short term tax is meant for each entry in the State whether the purpose of entry is fulfilled or not. It is not meant to conduct frequent entries by remitting one short term tax at the checkpoint. This tax is otherwise known as entry tax.

A vehicle entering to the State with or without a special permit not covered by a permit under section 72, 74 or 88(9) will be treated as an entry in this State without valid permit. In such cases no concession is allowed and proportionate tax i.e. 1/3rd or 2/3rd or full quarter as the case may be levied. The Officers who are empowered under M.V.Act to compound the offence for permit-less operation by checking such vehicles can dispose off those offences after realising the tax due to the State.


for Transport Commissioner,
Thiruvananthapuram.