

141 -10-
GOVERNMENT OF KERALA
Public Works & Transport (Tr. Department)

No. 8427/85/N2/PW & T

Trivandrum, dtd. 22-11-85. ✓

From

The Secretary to Government.

To

The Accountant General (Audit), Kerala.

Sir,

Sub:- M. Vs. Non-levy of addl. tax for belated payment of tax in respect of transport vehicles of other states permitted to ply in this state.

Ref:- Your letter No. SRA/TV/MVT/22-270/84-85/32/159 dt. 17-4-85.

I am to invite your attention to the reference cited and to inform you that in Rule 5 of the Kerala Motor Vehicles Taxation Rules 1975 specific period within which tax is to be paid is prescribed in the case of all categories of vehicles. According to Section 9 of the Kerala Interpretation and General Clauses Act, 1125, by any act, or proceeding is directed or allowed to be done or taken in any court or office on a certain day of within a prescribed period, then if the court or office is closed on that day or the last day of the prescribed period, the act or proceeding shall be considered as done or taken in due time, if it is done or taken on the next day afterwards on which the court or office is open. By applying the Principles of this provision, if the last day for the remittance of vehicle tax happens to be holiday, such payment can legelley be made on the next working day without penalty.

Sd/- for Secretary to Govt.