

GOVERNMENT OF KERALA
Transport (B) Department
NOTIFICATION

G.O (P) No.91/2014/Tran.

Dated, Thiruvananthapuram, 29th December, 2014
14th Dhanu, 1190.

S.R.O.No...../2014 - WHEREAS, rule 5 of the Kerala Motor Vehicles Taxation Rules, 1975 stipulates the period within which tax shall be paid in respect of motor vehicles specified in the schedule to Kerala Motor Vehicles Taxation Act, 1976 (19 of 1976) ;

AND WHEREAS, Government have noticed that a large number of Motor Vehicles are in tax arrears over a long period and the whereabouts of most of the vehicles are unknown or are in a dilapidated condition or the vehicles are already dismantled ;

AND WHEREAS as per notification issued under G.O (P) No. 42/2010/Tran. dated 24th April, 2010 and published as S. R. O. No. 406/2010 in the Kerala Gazette Extraordinary No.1004 dated 24th April, 2010, a Scheme for one time settlement of tax arrears was implemented for Motor Cars, Autorickshaws and Motor Cycles, which are in tax arrears of five years or more and the same was amended by extending the time upto 31st March, 2011 vide G.O(P)No. 1/2011/Tran dated 6th January, 2011 and published as S.R.O No. 8/2011 in the Kerala Gazette extraordinary No. 16 dated 6th January, 2011 and is observed that the above said scheme was not a success since the Registration Certificate and Insurance Certificate and the receipts of remittance towards the Kerala Motor Transport Workers Welfare fund which are mandatory for remitting tax.

AND WHEREAS, Government have received several representations requesting to reintroduce the scheme for all types of vehicles, without insisting on the production of Registration Certificate of the vehicle and proof of remittance of contribution towards the Kerala Motor Transport Worker's Welfare Fund, and decided to reintroduce the Scheme of one time settlement of tax for vehicles which are in tax arrears for five years or more due to various reasons, so as to reduce the arrears ;

NOW, THEREFORE, in exercise of the powers conferred by section 22 of the Kerala Motor Vehicles Taxation Act, 1976 (19 of 1976) read with rule 5 of the

Kerala Motor Vehicles Taxation Rules, 1975, the Government of Kerala hereby order that the vehicle tax which are in arrears for a period of five years and more as on 31st December, 2014, in respect of the category of vehicles specified in column (2) of the table below, shall be paid at the rate specified in column (3) for the period upto column (4) thereof as a one time settlement and this facility shall be available upto 30th June, 2015 and that the vehicle owners who are willing to remit the arrears of tax under the said Scheme shall be exempted from production of Registration Certificate and to produce the receipt of remittance of contribution towards the Kerala Motor Transport Workers Welfare Fund as per sub section (3), (7) and (8) of Section 4 of Kerala Motor Vehicles Taxation Act, 1976.

Provided that, further demand of tax for motor vehicles, for which arrears of tax has been paid under the above Scheme and the whereabouts of which are not known or the vehicle is already dismantled, shall be stopped, subject to the production of an undertaking by the registered owner or possessor of the vehicle testifying that he shall remit the entire arrears of tax of the vehicle with additional tax with effect from 1st January, 2015, if the vehicle is found used on road in contradiction of the facts submitted in the undertaking.

Provided further that this facility can be availed also for those vehicle owners for which revenue recovery steps are already initiated for realizing tax arrears from their vehicles.

TABLE

1	2	3	4
Sl. No	Category of vehicle	Rate of tax	Maximum Period upto which one time tax can be paid
1	Non Transport Vehicle	30% of the arrear tax for the last five years upto 31 st December, 2014 (including additional tax and interest)	31 st December, 2014
2	Transport Vehicle	20% of the arrear tax for the last five years up to 31 st December, 2014 (including additional tax and interest)	31 st December, 2014

This notification shall be deemed to have come to force on 1st January 2015.

By order of the Governor,
Dr. V.M. GOPALA MENON
Secretary to Government.

Explanatory Note.

(This does not form part of the notification, but is intended to indicate its general purport)

A scheme for settlement of motor vehicle tax for motor cars, autorickshaws and motor cycles which are in tax arrears for five years or more as on 31st March, 2010 was introduced vide G.O (P) No. 42/2010 dated 24th April, 2010, and the scheme was valid up to 30th September, 2010 which was further extended upto 31st March, 2011 vide G.O.(P) No. 1/2011/Tran dated 6th January, 2011 and published as S.R.O No. 8/2011 in the Kerala Gazette extraordinary No. 16 dated 6th January, 2011. Considering the demands from various corners for reintroducing the scheme, Government have decided to implement the one time settlement facility for realizing long pending tax arrears for all classes of vehicles in the interest of the public.

This notification is intended to achieve the above object.