

No.B1.31660/TC/2002.

Transport Commissionerate
Kerala, Thiruvananthapuram
Dated: 2-2-2005.

From

The Transport Commissioner
Thiruvananthapuram.

To

All Deputy Transport Commissioners,
All Regional Transport Officers and
All Joint Regional Transport Officers.

Sir,

Sub: - M.Vs. - Tax in respect of S.C. - conducted service during the permit less period - instructions furnishing of - reg.-

Ref: - Judgment in WP©No.38250 of 2003.

01. Attention is invited to the Judgement of the Hon'ble High Court in WP©No.38250 of 2003 filed by Sri.C.U.Abdul Rahiman. A brief history of the case is as follows:
02. The petitioner is the registered owner of S.C.KEE.3708 which had completed 15 years. The said vehicle was having temporary permits and the last permit issued to the petitioner was valid upto 29-10-2000 and the tax was paid up to 31.12.2000. The vehicle was not having any permit thereafter the petitioner made an application dtd. 19.7.2001 requesting for Non Transport Vehicle rate of tax for the period from 1.1.2001 to 30.9.2001. After enquiry the M.V.I. Alathur reported that the vehicle has conducted service occasionally and was not garaged permanently. Hence tax was demanded at the normal rate by R.T.O. palakkad. An appeal filed before Deputy Transport Commissioner, Central Zone-1, Thrissur was rejected on the above ground.
03. When the petition came up before the revisional Authority. The Transport Commissioner took the view that the petitioner is liable to pay the tax at contract carriage rate (on the basis of the report of AMVI, Mannarkkad that the vehicle has filled with 40 to 80 liters of HSD on certain dates during the period in question)
04. The Hon'ble High Court in its Judgment held that even if no permit is issued under the M.V.Act and if the vehicles has been used for transport of passengers for hire or reward tax shall be levied on such rate as is specified for similar Motor Vehicles in entry 7 of the schedule as if permit has been issued for the vehicle. Hence the Hon'ble High Court held that the petitioner is liable to pay tax for the period from 1.1.2001 to 30-9-2001 at the rate provided for entry 7 of the schedule for stage carriages. This is for information and necessary action.

Yours faithfully,

Sd/-
Sr.Dy.Transport Commissioner
For Transport Commissioner.