

No.B2/982/TC/2003.

Transport Commissionerate
Kerala Thiruvananthapuram.
Dated: 25-06-2007

From

The Transport Commissioner
Thiruvananthapuram.

To

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

Sir,

Sub : - Motor Vehicles Department - Exemption of tax during the period a vehicle was under Police Custody for Non-payment of tax - reg.

Ref : - Judgment of Hon'ble High Court dated 22nd January, 2007 in W.A.No.1917/04 (B) (State of Kerala Vs K.V.Abdul Rahiman) and connected cases.

I am to invite your attention to the subject matter above mentioned. The Hon'ble High Court vide reference cited, has affirmed the eligibility for exemption of tax for a vehicle during the period it was under police custody for non-payment of tax once the previous non-use intimation is given. Against this judgment the State of Kerala and this authority have filed an S.L.P before the Hon'ble Supreme Court. Hence I am to instruct you that any decision on exemption or refund of tax in view of the judgment of Hon'ble High Court may be kept in abeyance until further instructions.

Yours faithfully,
Sd/-
Transport Commissioner