

From

The Transport Commissioner

To

All Deputy Transport Commissioners
All Regional Transport Officers
All Joint Regional Transport Officers
Motor Vehicles Inspectors of all Check Posts

Sir,

Sub: Motor Vehicles Department-Judgement dated 21-12-2016 in W.P.(C)
No. 7490/2014 and connected cases-Direction for compliance-Reg

- Ref:1. Judgement dated 21-12-2016 in W.P.(C) No. 11103/2014 and connected cases
2. Finance Bill, 2014
 3. Interim stay order dated 31-03-2014 and dated 28-05-2014 proclaimed by the Hon'ble High Court in W.P.(C) No. 7490/2014 and connected cases

Attention is invited to the above references. Vide reference 2nd cited, the Government had enhanced the rate of tax for vehicles registered in other States and entering the State of Kerala after obtaining permit under Sub section (8) and (9) of Section 88 of the Motor Vehicles Act, 1988 with effect from 01-04-2014.

Vide reference 3rd cited, the Hon'ble High Court of Kerala had stayed the above enhancement until further orders from the Hon'ble Court. But now, vide reference 1st cited, the Hon'ble Court has upheld the enhancement brought by the Government vide Finance Bill, 2014 in respect of Contract Carriages registered in other State and entering the State of Kerala after obtaining permit under Sub section (8) and (9) of the Motor Vehicles Act, 1988.

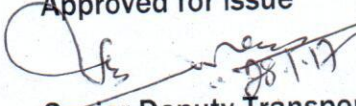
In this circumstance, all the officers are directed that tax at the enhanced rate prescribed vide the Finance Bill, 2014 shall be collected for the period from 01-04-2014 to 18-07-2016 from the vehicles that are registered in other States and entered Kerala after obtaining permit under Sub section (8) and (9) of Section 88 of the Motor Vehicles Act, 1988. For this purpose, the list of other State vehicle which entered the State of Kerala for the period from 01-04-2014 to 18-07-2016 should be prepared. The Zonal Deputy Transport Commissioners are directed to forward monthly consolidated Action Taken Report to this office before the 7th of every month. It may be noted that earnest efforts should be taken to realize the tax due to the exchequer.

Yours faithfully

Sd/-

Transport Commissioner

Approved for issue


Senior Deputy Transport Commissioner
(Taxation)

