



# കേരള ഗസറ്റ് KERALA GAZETTE

അസാധാരണം  
EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്  
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GOVERNMENT OF KERALA

Transport (B) Department

NOTIFICATION

G.O.(P) No.4/2023/Trans.

Dated, Thiruvananthapuram, 30<sup>th</sup> March, 2023

S. R. O. No. 447/2023

In exercise of the powers conferred by section 22 of the Kerala Motor Vehicles Taxation Act, 1976 (19 of 1976) and in supersession of notification No.39331/B3/97/Tran. dated 19<sup>th</sup> June, 1999 published as S.R.O. No. 610/99 in the Kerala Gazette No. 28, dated 13<sup>th</sup> July 1999, the Government of Kerala being satisfied that it is necessary, in public interest, so to do, hereby reduce the rate of tax payable under the said Act with effect from the 1<sup>st</sup> day of April 2023 in respect of Private Service Vehicles, owned by Charitable Organizations exclusively used for the conveyance of mentally retarded / physically handicapped / deaf and dumb children, inmates of orphanages, old age homes,



leprosy / tuberculosis treatment and rehabilitation centres and the Educational Institution Buses owned by Special Schools in the unaided sector exclusively used for the conveyance of mentally challenged, physically disabled, cerebral palsy and blind children to the rate of Educational Institution Buses owned by Government / Aided institutions specified in serial number 7(ii) of the Schedule to the Kerala Motor Vehicles Taxation Act, 1976, subject to the condition that these vehicles shall be used solely for the conveyance of the above mentioned categories of children/persons/students to their institutions/hospitals/ schools and that the case of each such vehicle shall be certified as owned by a genuine Charitable Institution or School, by the Collector of the District in which the Institution or School is situated.

The notification shall come into force on 1<sup>st</sup> April, 2023.

By order of the Governor,  
BIJU PRABHAKAR  
Secretary to Government

#### Explanatory Note

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

As per notification No.39331/B3/97/Tran. dated 19<sup>th</sup> June, 1999 published as SRO No. 610/99, Government have reduced the rate of tax payable in respect of vehicles owned by schools without recognition and Charitable Organizations exclusively used for the conveyance of mentally retarded/ physically handicapped/ deaf and dumb children, inmates of orphanages, old age homes, leprosy, tuberculosis treatment and rehabilitation centres at the rate specified under Serial No.13 of the Schedule to the Kerala Motor Vehicles Taxation Act, 1976 subject to the condition that these vehicles shall be used solely for the conveyance of the above mentioned categories of children/persons/students to their institutions/hospitals/ schools and that the case of each such vehicles shall be certified as owned by a genuine charitable institution or school, by the Collector of the District in which the institution or school is situated. But in the Finance Bill 2020, Government have retained the existing rate of tax for Educational Institution Buses owned by Government/Aided Educational Institutions and increased the rate for Educational Institution Buses of other Institutions. In the Budget Speech for the financial year 2023-24, it was declared that the rate of tax of vehicles owned by the Charitable Organizations and Special Schools shall be reduced in par with the tax rate of Buses of the Educational institution owned by Government.

(This notification is intended to achieve the above object)

Endt No. B1/176/TC/2022 dtd 31.3.2023 :- copy forwarded to all DTC all RTO, all Enj. RTO, all Jt. RTO and SSA cell for information and necessary action.

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