

No.B1/2636/TC/2011

Transport Commissionerate, Kerala,  
Trans Towers, Thiruvananthapuram.  
Dated : 24/09/2011

From

The Transport Commissioner,  
Thiruvananthapuram.

To

All Regional Transport Officers

Sir,

Sub :- Motor Vehicles Department – Allegation of Evasion of tax by  
Educational Institution Bus – report called for reg

The rate of tax levied for Educational Institution Buses are much lower than the rates prevailing for contract carriages and is fixed intending to provide better transportation facility for students at lower expense.

But it is noticed that this concession given to Educational Institution Bus are being misused by certain Educational Institutions and it is noticed that the fee collected for Educational Institutions Buses by these Institutions are exorbitant in comparison with the expenses incurred for the vehicle.

In certain cases the vehicles are not purchased by the school and are hired by the Educational Institutions after effecting Transfer of ownership, in order to avail the tax concession.

In these circumstances all Regional Transport Officers are directed to collect the details pertaining to all Educational Institution Bus under their jurisdiction in the following proforma and furnish the following to this office before 15/10/2011.

Yours faithfully,

Sd/-  
Senior Deputy Transport Commissioner  
(Taxation)  
For Transport Commissioner.

Approved for issue

Senior Superintendent

1.	Registration No. of the vehicle	:	
2.	Whether the Institution has purchased the vehicle question? If so, the source of fund	:	
3.	Are the vehicles used only for the Institution purpose? What is the gross revenue from the students traveling by the vehicle? How is the revenue used?	:	
4.	How is the revenue received from the students accounted according to the annual accounts of the school? Who pays the diesel charge, crew charge, repairs etc in respect of the vehicle?	:	
5.	How is the revenue over and above diesel charge, crew charge, repair and maintenance used?	:	
6.	If the vehicle is owned by a defacto owner, what is the amount given to the defector owner every month?	:	