

GOVERNMENT OF KERALA
Transport (B) Department

NOTIFICATION

G.O.(P) No.37/2006 Tran

Thiruvananthapuram, Dated 17th July 2006

S.R.O.No. 560/2006- In, exercise of the powers conferred by sub-section (6) of section 3 read with the Kerala Motor Vehicles Taxation Act 1976(19 of 1976) and in supersession of notification issued as G.O.(P) No. 3098/Tran dated the 9th July, 1998 and published as S.R.O. No. 620/98 in the Kerala Gazette Extraordinary No. 1196 dated the 27th July 1998. the Government of Kerala, being satisfied that it is necessary in the public interest, so to do, hereby revise the tax payable in respect of any Goods Carriage Vehicles registered and normally kept in any one of the States or Union Territories of India other than the State of Kerala, and authorized to ply in the State of Kerala under a National Permit granted by the competent authority of any other State or Union Territory in pursuance of sub-section(12) of section 88 of the Motor Vehicles Act, 1988 (Central Act 59 of 1988) and fix it at Rs. 5000 (Rupees Five Thousand) per annum irrespective of the laden weight of such vehicle with effect from 17-7-2006.

The levy of tax shall be subject to the following terms and conditions, namely:-

- 1) The tax shall be paid in lump on or before the expiry of the authorisation last issued. If the tax is not paid within the prescribed period, additional tax at the rate specified below shall be paid.
 - (i) 10% of the tax if paid within 30 days after the prescribed periods
 - (ii) 20% of the tax if paid within ninety days after the prescribed period.
 - (iii) 25% of the tax if paid within one Hundred and Eighty days after the prescribed period.
 - (iv) 50% of the tax if paid after one hundred and eighty days of the prescribed period.
- (2) In case a vehicle covered by a National Permit is replaced by another vehicle, tax already paid in respect of the former vehicle shall be deemed to have been paid for the latter vehicle for the unexpired period of authorisation of the former vehicle.
- (3) The tax in respect of multi-axled vehicles shall be 25% less the rate applicable for two axled vehicles, and no such concession is allowable in respect of goods carriages of those states of Union Territories where no such concessional rate is allowed to the multi-axled vehicles of other states or Union Territories.
- (4) If any other states or Union Territory levies composite tax at a higher rate in respect of Goods Carriages registered in the State of Kerala and authorised to ply in any such state or Union Territory and covered by National Permit, the tax payable under the said Act in respect of Goods carriages registered in such state or Union Territory and are covered by the National Permit and authorised to ply in the State of Kerala shall be at the said higher rate
- 5) If a vehicle is exempted from payment of Home State Tax for being off road, reciprocal exemption shall be granted in this state.

By Order of Governor
P.G.Tenzing
Secretary to the Government

Explanatory Note

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

In the 17th Meeting of the standing committee of the Transport Ministers, Transport secretaries and Transport Commissioners of southern states held at Pune during October 2000, it was decided to fix Rs 5000 as the tax to be paid for the Goods Carriage Vehicles of other States having National Permits. After examining the same, the Govt. of Kerala has felt that, the same has to be implemented in view of the fact that it aims at uniformity of tax rate in Southern States, subject to certain terms and conditions.

The notification is intended to achieve the above object.