

No. B1/11581/TC/2013

Transport Commissionerate, Kerala,
Trans Towers, Thiruvananthapuram
Dated: 06.06.2013

From

The Transport Commissioner,
Thiruvananthapuram.

To

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

Sir,

Sub: Motor Vehicles Dept. -Grace period for payment of tax for newly
registered vehicles-clarification- reg :-

Ref: Note from Senior Deputy Transport Commissioner(Taxation)

With reference to the subject matter, doubts has been raised as to whether the grace period allowed for payment of tax vide Rule 5 (item no.1 and 2) can be allowed if the vehicle is new and bought at the beginning of the quarter. It is noticed that the said grace period is allowed in some offices and is not allowed in some other offices.

A grace period of 7 days from the date of endorsement of tax in the RC is specified for newly purchased transport vehicles and 14 days is specified for newly purchased non-transport vehicles in item no.3 of Rule 5 of Kerala Motor Vehicles Taxation Rules 1975, and it is specifically laid down that the period allowed is without prejudice to the period allowed for vehicles ordinarily kept in the State as specified in item no.1 and 2 of the said Rule. Hence the grace period of 14 days, one month and 45 days allowed for Non Transport Vehicles and Transport vehicles respectively are not applicable for newly purchased vehicles.

All Officers shall strictly adhere to the above Rule and ensure no tax evasion is occurring and any violation in this regard shall be viewed seriously.

Yours faithfully,

Senior Deputy Transport Commissioner (Taxation)
For Transport Commissioner.

10/6/13 *10-6-13*