

No. B1-4489/TC/2011

Transport Commissionerate, Kerala,
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Dated, 31-12-2011.

From

The Transport Commissioner,
Thiruvananthapuram.

To

All Regional Transport Officers and
Joint Regional Transport Officers.

Sir,

Sub:- Motor Vehicles Department - **Life time tax for vehicles purchased through Canteen Stores Department** - reg.

Ref:- Nil.

In view of several clarifications being sought by Sub Offices regarding the assessment of one time tax for vehicles purchased through Canteen Stores Department, it is hereby clarified that the purchase value of a vehicle is the value of the vehicle shown in the original purchase invoice and the deduction given by the company/dealer should not be taken into account for calculating the vehicle tax. But in the case of vehicles bought through Canteen Stores Department, the reduction in price is given by the Central Government which shall not be taken into account for calculation of tax. As such, it is instructed to exclude the amount deducted by the Central Government as rebate for vehicles bought through Canteen Stores Department while calculating the road tax.

Yours faithfully,

Sd/-

Senior Deputy Transport Commissioner
(Taxation)
for Transport Commissioner

Approved for issue

Senior Superintendent

[Signature]
9/1/12
Sg.