

No.B2/18000/TC/2012

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Dated, 28.10.2016.

From

The Transport Commissioner,  
Thiruvananthapuram.

To

All Deputy Transport Commissioners,  
All Regional Transport Officers,  
All Joint Regional Transport Officers.

Sir,

Sub:- **Motor Vehicles Department** – Motor Vehicles Tax for vehicles owned by the Postal Department – Special Leave Petition No.24061/<sup>12</sup> and other cases filed by Chief Post Master General and Others - reg.

Ref:- 1 This office letter No. B2/8029/TC/2010 dated. 27.09.2011.  
2 Judgment of the Hon'ble High Court in WA No.412/2010 and another case dated. 31<sup>st</sup> May, 2011.

Your attention is invited to the subject cited. Subsequent to the verdict of the Hon'ble High Court, mentioned as reference 2<sup>nd</sup>, you were directed to levy tax for vehicles owned by the Postal Department, vide reference 1<sup>st</sup> cited. Even though the petitioners preferred to approach the apex court filing Special Leave Petitions the Hon'ble Supreme Court refrained from staying the decision of the Hon'ble High Court. Hence the filing of Special Leave Petition has not come in the way of levying tax from the vehicles owned by the Postal Department, till now.

Nevertheless, it has been observed in an instance where the taxation authority kept back from levying tax for vehicles owned by the Postal Department, citing the pendency of Special Leave Petition as the reason. In this regard it is re-affirmed that there is no stay, as such, from the Hon'ble Supreme Court against the judgment of the division bench of Hon'ble High Court and thus the vehicles owned by the postal Department are liable to be taxed, unless exempted specifically by the Government under Section 22 of the KMVT Act.

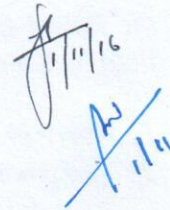


Hence, the taxation authorities are hereby directed to act accordingly. Further, you are also requested to recover tax, if any, already kept in abeyance for the vehicles owned by the Postal Department, at once.

Yours faithfully,



Joint Transport Commissioner &  
Secretary, STA  
for Transport Commissioner



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MOTOR VEHICLES DEPARTMENT, KERALA