

vided that nothing in this section shall apply to a public sector g under the control of Government of India.”;

(b) in sub-section (3), for the words and figures “31st August, 2014”, and figures “28th February, 2017” shall be substituted;

(c) in sub-section (4), for the words and figures “31st December, 2014”, the words and figures “28th February, 2017” shall be substituted;

(d) after sub-section (7), the following sub-section shall be inserted, namely:—

“(8) If a dealer is continuing business even after the commencement of the Kerala Value Added Tax Act, 2003 (30 of 2004) he shall get himself registered thereunder before filing option for payment of arrears under sub-section (1).”.

6. *Amendment of Act 19 of 1976.*— In the Kerala Motor Vehicles Taxation Act, 1976 (19 of 1976),—

(1) in section 2, after clause (ab), the following clause shall be inserted, namely:—

“(ac) ‘Floor area’ of a motor vehicle means the area of the vehicle obtained by multiplying the overall length with the overall width of the vehicle and for a double decked bus it shall be twice the floor area.

*Explanation:*—For the purpose of this clause, ‘Overall length’ of a motor vehicle is the length of the vehicle measured between parallel planes passing the extreme projection points of the vehicle exclusive of a starting handle, any hood when down, any fire-escape fixed to a vehicle, any post office letter box, any ladder used for loading or unloading from the roof of the vehicle or any tail or indicator lamp or number plate fixed to a vehicle, any spare wheel or spare wheel bracket or bumper fixed to a vehicle or any towing hook or other fitment and ‘Overall width’ of a motor vehicle is the width of a motor vehicle measured at right angle to the axis of the motor vehicle between perpendicular planes enclosing the extreme points exclusive of a rear-view mirror or guard rail or a direction indicator.”;

(2) in section 3,—

(a) in sub-section (1), after the third proviso, the following proviso shall be inserted, namely:—

“Provided also that in respect of Stage Carriages registered or assigned a new registration mark or altered from any category other than Stage Carriage, there shall be levied a tax based on the floor area of the vehicle at the rate specified in item (iv) of serial number 7 of the Schedule.”;



(b) in sub-section (5), for the existing proviso, the following proviso shall be substituted, namely:—

“Provided also that in the case of vehicle covered with permit under sub-section (8) of section 88 of the Motor Vehicles Act, 1988 (Central Act 59 of 1988), and registered in any State other than the State of Kerala and entering the State of Kerala and staying therein, the tax payable for such vehicle shall be—

(i) if such stay does not exceed seven days one tenth of the quarterly tax for one round trip ; and

(ii) if such stay exceeds seven days but does not exceed thirty days, one third of the quarterly tax for one round trip.

(c) after the proviso, as so substituted, the following provisos shall be inserted, namely:—

“Provided further that in the case of vehicles covered with permit under sub-section (9) of section 88 of the Motor Vehicles Act, 1988 (Central Act 59 of 1988) and registered in any State other than in the State of Kerala and entering the State of Kerala and staying therein, the tax shall be payable at the rate specified for such vehicles in the Schedule:

Provided also that if any State other than the State of Kerala is levying annual tax on the vehicles registered in Kerala and covered with permit under sub-section (9) of section 88 of the Motor Vehicles Act, 1988 (Central Act 59 of 1988), an annual tax shall be levied from such category of vehicles registered in that State and entering the State of Kerala covered with permit under the said Act at the rate specified for such vehicle in the Schedule.

*Explanation:*—For the purpose of this proviso, the Additional Tax and Interest on belated payment of tax under section 12 and 12A of the Act shall be levied on the basis of quarterly rate of tax payable.”;

(3) after section 3, the following section shall be inserted, namely:—

“3A. *Levy of Green Tax.*—There shall be levied and collected a tax called ‘Green Tax’ in addition to the tax levied under this Act on the motor vehicles specified in column (2) of the table below at the rate specified in column (3) thereof, for the purpose of implementation of various measures to control air pollution, namely:—



TABLE

Sl. No.	Class and age of vehicle	Rate of Green Tax (in Rupees)	Incidence of levy
(1)	(2)	(3)	(4)
1	Non Transport Vehicles having four or more wheels and completed 15 years from the date of its registration.	400 for every five years	At the time of renewal of registration
2	Light Transport Vehicles having four or more wheels and have completed 10 years from the date of its registration	200 for every year	At the time of renewal of fitness certificate
3	Medium Transport Vehicles which have completed 10 years from the date of its registration.	300 for every year	At the time of renewal of fitness certificate
4	Heavy Transport Vehicles which have completed 10 years from the date of its registration.	400 for every year	At the time of renewal of fitness certificate
5	Other transport vehicles not covered under serial numbers 1 to 4 above	400 for every year	At the time of renewal of fitness certificate

Provided that no additional tax, fine or interest shall be levied for any belated payment of Green Tax:

Provided further that nothing in this section shall apply in case of remitting tax at the reduced or modified rate allowed by the Government under section 22 of the Act:

Provided also that the provisions for payment of tax and issue of licence under sub-section (3) of section 4 shall '*mutatis mutandis*' apply to Green Tax to be levied under section 3A."



(4) in section 4,—

(a) in sub-section (1),—

(i) before the first proviso, the following proviso shall be inserted, namely:—

“Provided that Green Tax levied under section 3A shall be paid in advance in such manner, as may be prescribed, on completion of 10 years in the case of Transport Vehicles and 15 years in the case of Non Transport Vehicles, upon a licence for the purpose, for one year or five years, as the case may be.”;

(ii) in the first proviso, after the word “provided”, the word “further” shall be inserted;

(iii) in the second proviso, for the word “further”, the word “also” shall be substituted;

(b) in sub-section (4), after the words and figure “under section 3”, the words, figure and letter “and section 3A” shall be inserted;

(c) in sub-section (5), after the words and figure “under section 3” the words, figure and letter “and section 3A” shall be inserted;

(5) in section 5, for sub-section (1) and sub-section (2), the following sub-sections shall be substituted, namely:—

“(1) In the case of a motor vehicle which is not intended to be used or kept for use during any calendar month of a quarter or two successive calendar months of a quarter, or the whole of a quarter or a year beginning with the 1<sup>st</sup> day of a quarter, as the case may be, the Registered Owner or the person having possession or control of such vehicle shall give previous intimation in such form, manner and fee, as may be prescribed, in this behalf, to the Regional Transport Officer or the Joint Regional Transport Officer concerned under whose jurisdiction the vehicle is registered or endorsement of tax has been obtained, that such vehicle will not be used for such period and thereupon, the Registered Owner or the person having possession or control of the vehicle shall not be deemed to have used or kept for use of the vehicle for such period, and no tax shall be payable in respect of such vehicle for such period.



(2) Notwithstanding anything contained in sub-section(1), twice the amount of tax shall be levied from the Registered Owner or the person having possession or control of the vehicle if on verification it is found that the vehicle has been used during any such period of non-use without remitting tax.”;

(6) in section 6, after sub-section (2), the following proviso shall be inserted, namely:—

“Provided that no Green Tax paid shall be refunded under this section.”;

(7) in section 28, in clause (d) of sub-section (2), after the words “claimed” the following words and figure shall be inserted, namely :—

“and the form and fee payable for filing such exemption of tax under section 5.”;

(8) in the SCHEDULE,—

(a) for serial number 3 and 4 and the entries thereunder in columns (1), (2) and (3), the following serial numbers and entries shall, respectively, be substituted, namely:—

“3		Goods Carriages				
(i)		Goods Carriages other than those fitted with tipping mechanism				
(a)	Motor Cycles trucks not exceeding			300 Kg.	in gross vehicle weight	150.00
(b)	Vehicles not exceeding			1000 Kg.	do.	250.00
(c)	Vehicles exceeding	1000 Kg.		1500 Kg.	do.	470.00
(d)	do.	1500 Kg.	but not exceeding	2000 kg.	do.	610.00
(e)	do.	2000 Kg.	do.	3000 Kg.	do.	780.00

(f)	do.	3000 Kg.	do.	4000 Kg.	do.	930.00
(g)	do.	4000 Kg.	do.	5500 Kg.	do.	1340.00
(h)	do.	5500 Kg.	do.	7000 Kg.	do.	1580.00
(i)	do.	7000 Kg.	do.	9000 Kg.	do.	1940.00
(j)	do.	9000 Kg.	do.	9500 Kg.	do.	2060.00
(k)	do.	9500 Kg.	do.	10500 Kg.	do.	2300.00
(l)	do.	10500 Kg.	do.	11000 Kg.	do.	2550.00
(m)	do.	11000 Kg.	do.	12000 Kg.	do.	2790.00
(n)	do.	12000 Kg.	do.	13000 Kg.	do.	3030.00
(o)	do.	13000 Kg.	do.	14000 Kg.	do.	3270.00
(p)	do.	14000 Kg.	do.	15000 Kg.	do.	3390.00
(q)	do.	15000 Kg.	do.	20000 Kg.	do.	3390.00+ Rs.130 for every 250 Kg. or part thereof in excess of 15000 Kg.
(r)	do.	20000 Kg.			do.	5990.00+ Rs.250 for every 250 Kg. or part thereof in excess of 20000 Kg.



(ii) Goods Carriages fitted with tipping mechanism (Tipper Goods Carriages)						
(a)	Motor Cycles trucks not exceeding			300 Kg.	in gross vehicle weight	190.00
(b)	Vehicles not exceeding			1000 Kg.	do.	310.00
(c)	Vehicles exceeding	1000 Kg.		1500 Kg.	do.	590.00
(d)	do.	1500 Kg.	but not exceeding	2000 Kg.	do.	760.00
(e)	do.	2000 Kg.	do.	3000 Kg.	do.	970.00
(f)	do.	3000 Kg.	do.	4000 Kg.	do.	1160.00
(g)	do.	4000 Kg.	do.	5500 Kg.	do.	1670.00
(h)	do.	5500 Kg.	do.	7000 Kg.	do.	1970.00
(i)	do.	7000 Kg.	do.	9000 Kg.	do.	2420.00
(j)	do.	9000 Kg.	do.	9500 Kg.	do.	2590.00
(k)	do.	9500 Kg.	do.	10500 Kg.	do.	2880.00
(l)	do.	10500 Kg.	do.	11000 Kg.	do.	3190.00
(m)	do.	11000 Kg.	do.	12000 Kg.	do.	3480.00
(n)	do.	12000 Kg.	do.	13000 Kg.	do.	3790.00
(o)	do.	13000 Kg.	do.	14000 Kg.	do.	4090.00
(p)	do.	14000 Kg.	do.	15000 Kg.	do.	4240.00

(q)	do.	15000 Kg.			do.	4240.00+ Rs.160 for every 250 Kg. or part thereof in excess of 15000 Kg.
4	Trailers used for carrying goods					
(a)	For each Trailer not exceeding			1000 Kg.	in gross vehicle weight	180.00
(b)	For each Trailer exceeding	1000 Kg.	but not exceeding	1500 Kg.	in laden weight	360.00
(c)	do.	1500 Kg.	do.	2000 Kg.	do.	480.00
(d)	do.	2000 Kg.	do.	3000 Kg.	do.	650.00
(e)	do.	3000 Kg.	do.	4000 Kg.	do.	870.00
(f)	do.	4000 Kg.	do.	5500 Kg.	do.	1100.00
(g)	do.	5500 Kg.	do.	7000 Kg.	do.	1460.00
(h)	do.	7000 Kg.	do.	9000 Kg.	do.	1700.00
(i)	do.	9000 Kg.	do.	9500 Kg.	do.	1820.00
(j)	do.	9500 Kg.	do.	10500 Kg.	do.	1940.00
(k)	do.	10500 Kg.	do.	12000 Kg.	do.	2180.00
(l)	do.	12000 Kg.	do.	13000 Kg.	do.	2300.00
(m)	do.	13000 Kg.	do.	14000 Kg.	do.	2420.00
(n)	do.	14000 Kg.	do.	15000 Kg.	do.	2550.00



(o)	do.	15000 Kg.	do.	20000 Kg.	do.	2550.00+ Rs.130 for every 250 Kg. or part thereof in excess of 15000 Kg.
(p)	do.	20000 Kg.			do.	5150.00+ Rs. 250 for every 250 Kg. or part thereof in excess of 20000 Kg."

(b) in serial number 7,—

(i) in item (i),—

(a) for sub-item (c) and the entries thereunder in columns (1), (2) and (3), the following sub-item and entries shall, respectively, be substituted, namely:—

(e)	<b>Vehicles registered in Kerala and operating Interstate after obtaining permit under sub-section (9) of section 88 of the Motor Vehicles Act, 1988 (Central Act 59 of 1988)</b>	
	(i) Ordinary Contract Carriage permitted to carry more than 6 passengers—for every passenger.	2250.00
	(ii) Contract Carriage with push back seats and permitted to carry more than 6 passengers—for every passenger.	3500.00
	(iii) Contract Carriage with sleeper berths and permitted to carry more than 6 passengers—for every passenger.	4000.00."



(b) for sub-item (f) and the entries thereunder in columns (1), (2) and (3), the following sub-item and entries shall, respectively, be substituted, namely:—

“(f) Vehicles registered in Other States and entering Kerala after obtaining permit under sub-sections (8) and (9) of Section 88 of the Motor Vehicles Act, 1988 (Central Act 59 of 1988)		
	(i) Ordinary Contract Carriage permitted to carry more than 6 passengers—for every passenger.	2250.00
	(ii) Contract Carriages with push back seats and permitted to carry more than 6 passengers—for every passenger.	3500.00
	(iii) Contract Carriages with sleeper berths and permitted to carry more than 6 passengers—for every passenger	4000.00.”

(ii) in item (iii) for the heading, the following heading shall be substituted, namely:—

“(iii) vehicles to ply solely as Stage Carriages based on passenger capacity”,

(iii) after item (iii), and the entry against it, the following item and entries shall, respectively, be inserted in columns (1), (2) and (3), namely:—

“(iv) Vehicles to ply solely as stage carriages—based on floor area

(a)	Ordinary service other than city/town services.	Rs.1,300 per square metre or part thereof
(b)	Ordinary city/town services.	Rs.1,360 per square metre or part thereof
(c)	Fast passenger and other higher class services.	Rs.1,400 per square metre or part thereof.”



(c) for serial No. 9 and the entries thereunder in columns (1), (2) and (3), the following serial number and entries shall, respectively, be substituted, namely:—

9.	Double-axle trailers drawn by the vehicles in clause (8) above and articulated vehicles with or without additional or alternative trailers, for each trailer or articulated vehicle, subject to the proviso of this schedule—					
(a)	not exceeding	1000 Kg.			in gross vehicle weight	180.00
(b)	exceeding	1000 Kg.	but not exceeding	1500 Kg.	"	290.00
(c)	"	1500 Kg.	"	2000 Kg.	"	390
(d)	"	2000 Kg.	"	3000 Kg.	"	510
(e)	"	3000 Kg.	"	4000 Kg.	"	7000
(f)	"	4000 Kg.	"	5500 Kg.	"	890
(g)	"	5500 Kg.	"	7000 Kg.	"	1090
(h)	"	7000 Kg.	"	9000 Kg.	"	1340
(i)	"	9000 Kg.	"	9500 Kg.	"	1460
(j)	"	9500 Kg.	"	10500 Kg.	"	1580
(k)	"	10500 Kg.	"	12000 Kg.	"	1700
(l)	"	12000 Kg.	"	13000 Kg.	"	1820
(m)	"	13000 Kg.	"	14000 Kg.	"	1940
(n)	"	14000 Kg.	"	15000 Kg.	"	2060



(o)	Exceeding	15000 Kg.			in gross vehicle weight	2060.00+ Rs.130 for every 250 Kg. or part thereof in excess of 15000 Kg.
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(d) for serial number 12 and the entries thereunder in columns (1), (2) and (3), the following serial number and entries shall, respectively, be substituted, namely:—

"12	Specially designed vehicles such as Mobile Restaurant, Mobile Canteen, Mobile Theatre, Mobile Workshop, Mobile Book Stall, Mobile ATM, Mobile Shop, Mobile Exhibition Van, Mobile Office Vehicles, Mobile Digitization Unit and Cash Van for every square meter or part thereof of the floor area	Rs. 300 "
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(e) after serial number 14 and the entries against it in columns (1), (2) and (3) the following serial number and entries shall be inserted, namely:—

"15	Motor vehicles other than those liable to tax under the foregoing provisions of this Schedule.— for every square metre or part thereof of the floor area	Rs. 150"
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(f) in Annexure II, for serial number I and the entries thereunder in columns (1), (2) and (3), the following serial numbers and entries shall, respectively, be substituted, namely:—

"I	Goods Carriages having GVW up to 3000 Kg.	
(i)	Motor Cycle trucks not exceeding 300 Kg.	3000
(ii)	Goods Carriages with GVW not exceeding 1000 Kg.	5000
(iii)	Goods Carriages with GVW exceeding 1000 Kg. but not exceeding 1500 Kg.	9400
(iv)	Goods Carriages with GVW exceeding 1500 Kg. but not exceeding 2000 Kg.	12200
(v)	Goods Carriages with GVW exceeding 2000 Kg. but not exceeding 3000 Kg.	15600."