

B3/10105/TC/99

Head Office,
Motor Vehicles Department
Thiruvananthapuram
Dated, 27.7.1999

From

S. Pulikesi, IPS
Inspector General of Police
Transport Commissioner (In-charge)

To

The Director,
Directorate of Sainik Welfare
Vikas Bhavan, Thiruvananthapuram

Sir,

Sub: Taxation- Exemption of defence personnel from the provision relating to re-assignment of registration marks and re-payment of road tax.

Ref: 1. GO(P) No.14/94/PW and T dated 7.3.94 from Government of Kerala.

2. Your letter No. 5002/SW-2/99/DSW dated 6.7.99.

Kind attention is invited to your letter cited. Accordingly you have requested that defence personnel be exempted from the provisions of re-assignment of a fresh registration mark, and from payment of vehicle tax for the periods for which they already have paid tax, prior to their transfer to Kerala State.

You are informed that as per the provisions of section 47 of the Motor Vehicles Act, read with rule 54 of the Central Motor Vehicle Rule, a motor vehicle registered in one state, when kept in another state for a period exceeding 12 months, the Registered Owner has to apply to the registering authority, within whose jurisdiction the vehicle, then is, for the assignment of a new registration mark. Any relaxation, in the above provisions, provided under the Motor Vehicles Act and Central Motor Vehicles Rules can be ordered only by amending the above provisions suitably by the Central Government.

But as regards the payment of vehicle tax, Government of Kerala, vide reference 1st cited have already exempted Non-Transport Vehicles of defence personnel, which are brought with them to the State of Kerala, on their transfer and for which tax has already been paid in any other state, prior to their transfer to Kerala, from payment of tax for the period for which tax has already been paid in other state. In the circumstance defence personnel, who have already paid tax in respect of their non-transport vehicles, on transfer to Kerala State, need not have to pay any more tax till the expiry of the period for which tax is paid in the other state.

This is for your kind information.

Yours faithfully,
Sd/xxx
Sr. DTC (T)