

GOVERNMENT OF KERALA  
**Transport (B) Department**

NOTIFICATION

GO(P) No.67/2016/Tran

Dated, Thiruvananthapuram, 16th December, 2016  
1<sup>st</sup> Dhanu, 1192

SRO No. ....../2016.- In exercise of the powers conferred by section 28 of the Kerala Motor Vehicles Taxation Act, 1976 (Act 19 of 1976), the Government of Kerala hereby make the following rules further to amend the Kerala Motor Vehicles Taxation Rules, 1975, namely:-

**RULES**

**1. Short title and commencement.**-(1) These rules may be called the Kerala Motor Vehicles Taxation (Amendment) Rules, 2016  
(2) They shall come in to force on the 1<sup>st</sup> day of January, 2017

**2. Amendment of the Rules.** - In the Kerala Motor Vehicles Taxation Rules, 1975,-

(a) in rule 4, the existing rule shall be numbered as sub-rule(1) of that rule and after sub-rule(1) as so numbered, the following sub-rule shall be inserted, namely:-

" (2) The Green Tax levied under section 3A in respect of every non transport vehicle shall be paid in cash at any Regional Transport Office or Sub Regional Transport Office or Motor Vehicles Checkposts or by e-payment and the Green Tax levied in respect of every transport vehicle shall be paid in cash to the office where the vehicle is last registered or by e-payment:

Provided that the Green Tax in respect of vehicles registered in other State and plying in the State of Kerala shall be paid in cash at any checkpost of the Motor Vehicles Department" ;

(b) in rule 7, the existing rule shall be numbered as sub-rule(1) of that rule and after sub-rule(1) as so numbered, the following sub-rule shall be inserted, namely :-

"(2) The tax licence for the remittance of Green Tax shall be in Form 'GTL':



Provided that where there is a facility for e-payment of Green Tax, the receipt obtained shall be the Green Tax licence and the same shall be in Form 'EGTL' " ;

(c ) for rule 9, the following rule shall be substituted, namely:-

*"9. Production of Tax Licence.-* The valid Tax Licences shall be carried in the vehicle and shall be produced on demand by an officer authorised by Government as per section 11 or a police officer not below the rank of Sub Inspector";

(d) in rule 10, for sub- rule (1), the following sub-rule shall be substituted,namely:-

*"(1) The previous intimation referred to in sub-section(1) of section 5 shall be made to the Regional Transport Officer or Joint Regional Transport Officer concerned in FORM G and accompanied with a receipt of remittance of appropriate fee as specified in the table below, so as to reach him within thirty days before the commencement of the period for which exemption from payment of tax in respect of the vehicle is claimed due to non-use:-*

**TABLE**

**Fee for application for tax exemption**

| <b><i>Sl.No.</i></b> | <b><i>Category</i></b>                            | <b><i>Amount of fee paid for a year<br/>or part thereof (for each G Form)</i></b> |
|----------------------|---|---|
| <b>(1)</b>           | <b>(2)</b>  | <b>(3)</b>  |
| 1                    | Non Transport Vehicle:-                           |   |
|                      | (i) Two and Three Wheelers                        | Rs. 50/-  |
|                      | (ii)Motor Car and other Non<br>Transport Vehicles | Rs. 100/-   |
| 2                    | Transport Vehicles:-                              |   |
|                      | (i) Two and Three wheelers                        | Rs.100/-  |
|                      | (ii)Light Transport Vehicle                       | Rs.200/-  |
|                      | (iii)Medium Transport Vehicle                     | Rs.300/-  |
|                      | (iv)Heavy Transport Vehicle                       | Rs.400/-";  |



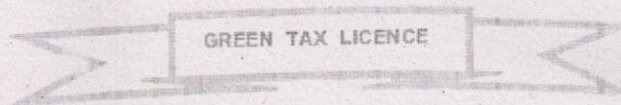
- (e) in rule 14, in sub-rule (2), for the words, letters, brackets and figures "rupees five (Rs.5)", the words, symbol, brackets and figures "rupees one hundred (₹100/-)" shall be substituted;
- (f) after Form 'ETL', the following FORMS shall be inserted, namely:-

"FORM GTL  
[see Rule 7(2)]



Govt. of Kerala

GTL No.  
Regn No  
Owner  
Name of owner  
Period from  
Period To  
Amount Paid  
Name of office  
Date of issue



Signature

www.mvd.kerala.gov.in

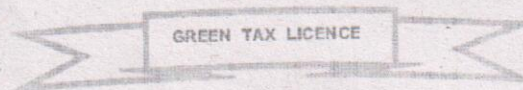
Office Seal

Form EGTL  
[See Rule 7(2)]



Govt. of Kerala

GTL No.  
Regn No  
Name of owner  
Period from  
Period To  
Amount Paid  
Name of office  
Date of issue



- This is a computer generated document and does not require any signature
- The genuineness of this TL shall be verified through [www.mvd.kerala.gov.in](http://www.mvd.kerala.gov.in)
- Any modification or misuse of this receipt is an offence which shall attract legal action and punishment



(g) for FORM G, the following FORM shall be substituted, namely:-

**" K M V T R U L E S**

**Intimation of Non-use of a Vehicle**

(See section 5 (1) of the Kerala Motor Vehicles Taxation Act, 1976 and rule 10 of Kerala Motor Vehicles Taxation Rules, 1975)

To

The Regional Transport Officer/  
Joint Regional Transport Officer

.....

**Details of Vehicle**

1. Reg. No. :
2. Class of vehicle :
3. (a) Name and Address of the Registered Owner :
- (b) Contact number :
4. (a) Name and Address of the possessor of the vehicle who filed this non-use intimation :
- (b) Contact number :
5. Particulars of remittance of prescribed fee :
  - (a) Receipt No.
  - (b) Date.
  - (c) Amount

**Details of Place of Garage**

6. Is the vehicle in the custody of any court/Police/department : Yes/No
7. If yes, reasons for custody with details :
8. Details of garage :
  - (i) Name of garage
  - (ii) Building No.
  - (iii) Ward No.
  - (iv) Street/Road
  - (v) Town/Village
  - (vi) KSEB Post No.
  - (vii) Nearest Land Mark
  - (viii) Post office with Pincode



9. Name and address of the owner of the garage and his contact number :
10. Jurisdiction of the Registering authority/Additional Registering authority in which the vehicle is garaged/intended to be garaged.
11. Reason for the non use. :
12. Period up to which tax has been paid. :
13. Period for which tax exemption is requested for : From.....to.....
14. Probable date on which the vehicles will be put to use. :

Date:

Signature of the applicant

Place :

### DECLARATION

I, ..... hereby declare that the particulars given above are true and correct to the best of my knowledge and belief. If any of the provisions of the Kerala Motor Vehicles Taxation Act, 1976 or the rules made there under and any instructions in this regard are found to be violated, I agree to remit the prescribed tax along with any penalty as may be decided by the concerned authority.

Signature of the applicant.



**Declaration of consent from the owner/ the possessor of the garage**

(Applicable only if the vehicle is garaged in a private place other than owned by the Registered Owner)

I, ..... S/o .....

..... (address)

hereby declare that I shall act as the custodian of the vehicle bearing Registration No. .... for the period from ..... to ..... and shall make sure that the above vehicle will not put on road without the written prior consent of the concerned authority. If ever the vehicle would be removed from the place of garage, I shall inform the matter to the concerned authority and offer my full co-operation and furnish all available details in this regard.

Signature and Name of the Custodian

**For Office Use Only**

Date of receipt of application

Remarks : -

Signature, Name and Designation

Date of receipt by the Concerned Circle Officer

Signature and Name of the Circle Officer



### Instructions

1. Three copies of the non-use intimation in Form G shall be submitted before the Regional Transport Officer or Joint Regional Transport Officer in whose jurisdiction the vehicle is included within prescribed time (within 30 days before the commencement of the detention)
2. No vehicle shall be garaged in public road for claiming exemption from the remittance of tax.

### Acknowledgement

I.....(Name & Designation) accepted/rejected this Form G application in this day of .....

Copy received-Signature of Applicant

Taxation Officer  
Signature, Name & ID No."

By order of the Governor,

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Secretary to Government

### Explanatory Note

(This does not form part of the Notification, but is intended to indicate its general purport.)

As per rule 10 of the Kerala Motor Vehicles Taxation Rules, 1975, an application for non-use intimation shall be reached before the Regional Transport Officer within seven days from the date of commencement of the period of tax exemption claimed. But, this provision is found mis-used by certain vehicle owners by using the vehicle for the first 7 days of the quarter and the G form was filed on the seventh or eighth day claiming tax exemption from the beginning of this quarter. In order to curb the mis-use of G form, it is decided to make amendment in rule 10 of the said Rules that the application for tax exemption shall be filed within 30



days before the commencement of the quarter and certain fee is introduced for filing G form and also decided to revise the existing "FORM G".

As per section 3A of the Kerala Motor Vehicles Taxation Act, 1976, Government have introduced 'Green Tax' for old motor vehicles, for the implementation of various measures to control air pollution. The payment of tax levied and form of Green Tax Licence are to be prescribed.

The fee for the grant of duplicate tax licence is now just ₹5/-.The Government have decided to revise the fees as ₹100/-.

This notification is intended to achieve the above objects.