

No. B1/18413/TC/06

Transport Commissionerate, Kerala,
Trans Towers, Thiruvananthapuram
Dated 23.04.2009.

From

The Transport Commissioner,
Thiruvananthapuram

To

All Deputy Transport Commissioners, Regional Transport Officers &
Sub Regional Transport Officers.

Sir,

Sub: Motor Vehicles Department – Assessment of one time tax on
the basis of purchase value clarification issued – reg.

Ref: Letter No. 105/C1/2009/Tran dated 04.03.2009 from
Transport (C) Department.

With reference to the subject matter. I am to inform you that Government have clarified that the purchase value of a new vehicle should be calculated as per invoice issued either by the manufacturer or by the dealer inclusive of excise duty, sales tax and cess etc. The discount, rebate etc given by the dealer should not be deducted from the bill amount for computing the purchase value. 6% of this 'purchase value' has to be levied as one-time tax.

Action shall be taken to realize the short collection if any due to error in computing the life tax.

Yours faithfully,

Sd/-

Senior D T C & Secretary, S T A,
For Transport Commissioner.

Approved for issue,

Senior Superintendent.

[Handwritten signature]
12/5/09