

No.B2/20518/TC/2001

Head Office,  
Motor Vehicles Department,  
Thiruvananthapuram,  
Dated 13.12.2002.

Circular No.32/2002

Sub:- M.Vs.Dept. – Issuance of tax endorsement in respect of Educational Institution Buses – owned by institutions not recognised by the Government – Instructions – reg.

Ref:- Nil.

It is learnt that certain taxation officers of the Motor Vehicles Department are not issuing tax endorsement in respect of the vehicles owned by Educational institutions not recognised by the Government. In certain cases they are insisting the registered owners to produce a certificate from the concerned District Collector as required under SRO No.610/93 as a pre-requirement for endorsing tax at Educational Institution Bus rate.

You may please note that clause (h) of Sub Section 3 of Section 66 of M.V.Act. 1988 was omitted by the Motor Vehicles (Amendment) Act 2000, which came into effect from 11.8.2000. Accordingly if a bus comes within the definition of Educational Institution Bus as per Sub Section (11) of Section 2 of Motor Vehicles Act, tax shall be realisable as per item No.13 of the Schedule of KMTV Act 1976.

There is no need for recognition by the Central or State Government for classifying a vehicle owned by an Educational institution as 'Educational Institution Bus' and for endorsing tax at the rate applicable to Educational Institution Buses. The permit for Educational Institution Buses is yet to be prescribed by the Central Government.

The above provisions of law are brought to the notice of all concerned for strict compliance.

Receipt of the Circular should be acknowledged.

To

All Deputy Transport Commissioner, Regional Transport Officers and Joint Regional Transport Officers.

Copy to: CA to TC, Secy., STA, Sr.DTC(Tax), AO, FO, LO, SO, ATC, SF and Spare.