

Head Office,
Motor Vehicles Department,
Thiruvananthapuram,
Date: 05.8.1999.

From

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

To

All Deputy Transport Commissioners
All Regional Transport Officers &
Joint Regional Transport Officers.

Sir,

Sub:- M.Vs.Dept. - DCB Statement for QE.31.3.99
delay in submission - reg.

Ref:- 1. Circular No.28/78.

2. This office letter No.B4/5448/TC/98 dated
9.7.98.

3. Letter of even number dated 13.5.99.

Kindly refer to the above. AS per the standing instructions DCB statements, for a particular quarter should reach this office on or before 20th of the second month of the succeeding quarter. Despite repeated instructions issued in this regard, DCB statements are not being reached on the due dates. Consequently it is not possible to conduct review of the DCB statements in time. I would like to point out an important matter regarding the preparation of statements. The statements received from most officers are found to be highly erroneous, in complete and deviating from the prescribed proforma. The onus of such lapses will rest with the RTOs. who furnish the statements. Hence to avoid such errors the following points should be kept in mind while preparing the statements.

1. As you are aware of the opening balance in the statement (Column 1) should be the collectable balance of the previous quarter (Col.22).
2. Opening balance, supplementary demand and the demand for the quarter when added together should be equal to the total demand. ie. $2 + 4 + 5 = 11$.
Uncollectable demand if any shown in col.3 should not be added to this figure as it cannot be accounted under the split up of disposal balance in the proforma in use.
3. Total exemption in column 19 should be the sum of figures for previous and current quarters in columns 10 and 13 respectively.
4. Total collection in column 18 should be the sum of figures in columns 9, 12, 16 & 17. The practice seen adopted by certain officers is, adding the surcharge and additional tax to the collection for the quarter in col.12. As there are separate columns for surcharge and additional tax, tax alone should be shown in column 12. Hence the total collection in column 18 should be $9+12+16+17$.

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5. Balance of the previous quarter in column 20 should be the figure obtained when the disposal from the previous quarter is deducted from the sum of the previous quarter balance and supplementary demand. ie. $2+4-11 = 20$.
6. The sum of current quarter disposal in col.14, write off if any in col.15, collection of surcharge in col.16 and additional tax in col.17 when subtracted from the current quarter demand in column 5 should be equal to the current quarter balance in col.21. ie. $5-(14+15+16+17) = 21$.
7. As it is obvious previous quarter balance and current quarter balance when added should equal to total balance ie. $20+21 = 22$.
8. From the above it is clear that when disposal is deducted from demand what remains will be the balance. ie. $6-(18+19) = 22$.
9. Also the split up of the balance in columns 25, 29 and 32 when added together should equal to the total collectable balance. ie. $25+29+32 = 22$.

The statements should be checked upto see that they ensure the above equations. Again the need for timely submission of the statements cannot be over emphasised. All officers are requested to acknowledge the receipt of this communication and the RTOs. should furnish the DCB statements for the pending quarters by return.

Yours faithfully,

Sd/-

Sr.Dy.Transport Commissioner (Tax)
For Transport Commissioner.

Approved for issue

(Signature)
Senior Superintendent.