IN Snort source / Page -82 Office of the Transport Commissioner, No. C1/10576/TC/93 Thiruvananthapuram. Date 16.8.1993. From The Transport Commissioner. Thiruvenanthepuram. To The Regional Transport Officer, Ernakulam. Sir. Sub: - M. Vs. Acceptance of vehicle tax - exemption from third party insurance - regarding-Ref: - Letter No. C3/35837/92/E dt. 5.11.92 of R.T.O. Brnakulam. 2.Government letter No. 25220/M1/PW & T dated. 29.1.1993. Your attention is invited to the reference Ist cited. The matter has been examined in detail with the Government and the following observations are made. As per section 146 (2) off Motor VehickeAct, necessity for insurance against third party risk does not apply to any vehicles owned by Central Government or Stage Government and used for Government purposes in connected with any commercial enterprises. Central Motor Vehicles Rules, 148 (1) States that Form 53 signed by a person authorised on this behalf is enough for those vehicles mentioned in section 146 (2) of C.M. V. Act. In the above circumstances Form '53' signed by a person in this behalf is only needs for accepting road tax owned by the Government of India, provided the vehicle owned by the Govt. of India is unconnected with any commercial enterprises. Yours faithfully. Sd/-V.BINDHU. Sr. Dy. Transport Commissioner (Tax) For Transport Commissioner Thiruvananthapuram. Copy to: All Regional Transport Officer & Joint Regional Transport Officers for information Approved for issue. Sd/-Senior Superintendent. -/- True Copy-/-