

No. 33, 15300, TC/99

Head Office,
Motor Vehicles Department,
Thiruvananthapuram,
Date: 17.1.2000.

From

The Transport Commissioner,
Thiruvananthapuram.

To

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

Sir,

Subject: Tax paid in excess for 1.30.9-99 - Refund of
additional tax - clarification - reg.

- Ref:- 1. Notification No. 14399, 01/99 Trans dated 15.9.99
of Government of Kerala.
2. Letter No. 2738, 01/99, Trans dated 22.6.99 of
Transport (C) Department.
3. Letter No. 01/3164/99 PO dated 7.12.99 of
Sub RTO, Ottapalam.

The Joint Regional Transport Officer, Ottapalam vide
reference 3rd cited, has sought a clarification as to whether the
additional tax collected under section 12 of the MVAT Act, for
13 Stage Carriages in excess for the 1.30.9.99 is to be adjusted
instead of refunding it. Similar doubts were also raised by
Regional Transport Officers, Kozhikode and Kollam.

In this connection the attention of all the officers are
invited to the Government letter No. 2738, 01/99, Trans dated
22.6.99 which is self explanatory. Hence it is clarified that the
additional tax collected for the stage carriages for 1.30.9.99
cannot be adjusted and the same may be refunded in accordance with
the provisions contained in rule 15 of the MVAT rules.

Yours faithfully,
sd,--

Dr. Dy. Transport Commissioner (Tax),
For Transport Commissioner.

Copy to: C. to Secy. STA, Sr. DTC (Tax, ATC & Asst. Secretary).

Approved for issue

Deputy Commissioner.

mn. 18.1.