

Secretary,
Copy of the letter No.2738/C1/99/Tran dated 22.6.99 from Government of Kerala Transport(C) Department, Thiruvananthapuram addressed to the Transport Commissioner, Thiruvananthapuram.

Sir,

Sub:-Extension of time for payment of tax - reg.

Ref:- Your letter No.B1-14501/TC/98 dated 18.2.99.

....
I am directed to invite a reference to your letter cited and to inform that section 22 of the KMV Taxation Act 1976 empowers the Government to make an exemption or reduction in the rate of or other modification in regard to the tax payable under the Act. The additional tax payable under section 12 of the Act is also a tax payable under the Act. The period within which the tax is to be paid is prescribed under section 4(1) of the Act. Any extension of the period for payment of tax, without additional tax, can be considered as a modification in regard to the tax payable under the Act. Hence the notification issued by the Government, in exercise of the powers under section 22 of the KMT Act, extending the period for payment of tax without additional tax is legally in order and if any additional tax has been levied within the extended period, the same may be refunded, in accordance with the provisions contained in rule 15 of the K.M.V.T. Rules, 1975.

Yours faithfully,

Sd/-

K.Gopinathan,
Dy.Secretary.

Approved for issue

Sd/-

Section Officer.

Endt. No.B1/14501/TC/98 18.8.99

Copy communicated to Dy.Transport Commissioner Jt. R.T.O(Admn)
S.S MVI HA and All section clerks

[Signature]
Joint Regional Transport Officer(Admn)
for Dy.Transport Commissioner(SZ),
Thiruvananthapuram

[Signature]
12/8