

E1-11523/TC/98.

Head Office,
Motor Vehicles Department,
Thiruvananthapuram,
Dated: 2.9.1998.

From

R.J. Joseph, IPS,
Additional Director General of Police,
Transport Commissioner.

To

All Deputy Transport Commissioners
All Regional Transport Officers
All Sub Regional Transport Officers.

Sir,

Sub:- Taxation - Refund of one time tax remitted as per
Finance Bill 1998 to Tourist Cars - Clarifications
issued.

Ref:- 1. Finance Bill 1998
2. This office letter E1-3603/TC/98 dt.29.8.98.

...

In the Finance Bill for 1998, it was proposed to introduce one time tax for Motor Cars also in addition to two wheelers and three wheelers. Under the new system of compulsory payment of one time tax for Motor Cars a clarification has already been issued for acceptance of tax in respect of taxi/Tourist Taxi vide reference 2nd cited.

It is noted that the taxation officers are not allowing refund of excess tax in respect of the vehicles for which one time tax was remitted and had to pay subsequently the vehicle was altered as Taxi/Tourist Taxi.

Hence it is clarified that in the case of Motor Cars which have been registered after 1.4.1998, one time tax paid and subsequently altered as Taxi/Tourist Taxi annual tax alone need be charged and the amount collected in excess may be refunded according to MVV Rule 15, if applied for.

Receipt of this letter may be acknowledged.

Yours faithfully,
Sd/-
Transport Commissioner.

Copy to: 1. To PC, Addl. PC, Secy., SPA, Sr. LFC (Tax)
2. To, PO, LO, All Sr. Supdts., HA, SF and Spare.

Approved for issue


Senior Superintendent.

10/9/98
S.A. 9.9.98