

Present: Shri.C. Ramachandran, I. A. S.

Sub: M.Vs. Dept - Stage Carriage KL5/5785 -  
Revision Petition filed against the order  
No.C.403/SZ/93 dated 14.9.93 - Orders issued -  
Read: 1. Order No.C.403/CZ/93 dated 14.9.93 of the  
Deputy Transport Commissioner, SZ, Trivandrum.  
2. Revision Petition dated 28.10.93 filed by  
Sri.D.Prasad, Murali Bhavanm Erumakuzhi,  
Noornad PO.

Order No.B2-20466/TC/93 DATED: 22.2.1996.

The revision petition read as 2nd paper above  
was filed under section 24 of the Kerala Motor Vehicles  
Taxation Act 1976 read with rule 13 of the Kerala Motor  
Vehicles Taxation Rules 1975 against the order 1st  
cited of the Deputy Transport Commissioner, South Zone,  
Thiruvananthapuram.

It is stated by the petitioner that his vehicle  
stage carriage KL5/5785 ~~was~~ was not used on roads.  
On 24.7.92 the Asst. Motor Vehicles Inspector Mavelikkara  
inspected the vehicle and cancelled certificate of fit-  
ness issued to the vehicle. Regional Transport Officer  
Alappuzha initiated action to recover the tax arrears  
for the period from 1.7.92 to 31.12.92 from the peti-  
tioner while dismissing the appeal the appellate authority  
observed that the appeal was filed against the order  
dated 13.10.92 relating to the withdrawal of the Revenue  
recovery steps taken by the Regional Transport Officer,  
Alappuzha and not against the demand notice which was  
issued on 5.9.92 by the Regional Transport Officer. The  
appeal was therefore dismissed by the Deputy Transport  
Commissioner since the registered owner has not filed any  
'G' form previously.

Government has clarified vide letter No.14335/78  
P.W.&T dt.19.8.78 that "exemption from payment of tax can  
be granted by the Regional Transport Officer in case  
where a motor vehicle is stopped by the authority by  
statutory orders for reasons of technical defects even  
if there was no intimation of non-use of the vehicle.  
Hence the revision petition is allowed and the revision  
petitioner is not liable to pay tax from the month follow-  
ing the date of cancellation of certificate of fitness till  
the vehicle is put on road again.

To Sd/!  
Transport Commissioner.  
Sri.P.Prasad, Murali Bhavanam, Erumakuzhi, Noornad PO  
Copy to the Dy. Transport Commissioner (SZ) Trivandrum with  
file containing 78 pages. She is requested to  
acknowledge the receipt forthwith.  
RTO Alappuzha for information.  
Approved for Issue.

*[Signature]*  
Senior-Superintendent.

rs21