

S. J. N. 7 CA ✓

B1/8958/TC/92 Office of the Transport Commissioner,
Thiruvananthapuram, dt: 30.12.1992.

From

The Transport Commissioner,
Thiruvananthapuram.

To

The Regional Transport Officer,
Malappuram.

Sir,

Sub:- Motor Vehicles - Levy of tax on Stage Carriages
Permitted to operate as Contract Carriages in
connection with rallies, conventions etc.
clarification issued -

Ref:- 1) This office letter of even no. dt. 21.4.92
addressed to all officers of M.V. Department.
2) Your Letter No.C1-8889/92/M dt. 5.9.'92.

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I invite your attention to the reference II cited
wherein certain clarifications are sought for. Please note
that the sixth proviso to the taxation schedule was added
in order to levy tax on Stage Carriages which are permitted
to operate on special or temporary permits as a Contract-
Carriage in connection with rallies, social functions and
religious festivals.

As the Stage Carriage mentioned in your letter
cited (viz. S/C KM 5792, which was booked while conducting
service as a Contract Carriage for the conveyance of a
marriage party without a valid permit) was not covered by
any permit of the above kind the levy of tax as contem-
plated in the 6th proviso to the schedule is not in order.
In the instant case the levy of tax should be made at the
rate specified in serial number 4(1)(E) of the schedule.
Please acknowledge the receipt of this letter.

Yours faithfully,
(Sd.)

V. Bindu,
Sr. Dy. Transport Commissioner (Tax.),
for Transport Commissioner.

Copy to

All D.T.Cs, R.T.Os and Jt. R.T.Os of
Sub R.T. Offices for information.

Approved for issue,


Senior Superintendent.

B.Tm/30.12.

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Tendone, F1, F2 and

- " all superintendents
- " CA to J.T.C.
- " Steno to D.T.C.