

Office of the
Transport Commissioner
Thiruvananthapuram
Dated: -6-1994

From

The Transport Commissioner
Thiruvananthapuram

To

All Deputy Transport Commissioners/
All Regional Transport Officers/
All Joint Regional Transport Officers of Sub R.T. Offices/
All Motor vehicles Inspectors of M.V. Checkposts.

Sir/Madam

Sub: Motor vehicles – Tourist Omni Buses of other states covered by permits issued under section 88(9) of M.V. Act – Levy of additional tax – clarification issued.

Ref: Govt. letter No. 336/N2/94/P.W. & T dated 26.5.94.

One of the Deputy Transport Commissioner has raised a doubt as to whether additional tax should also be levied along with tax from the tourist vehicles of other states when they enter in this state.

Section 12 of K.M.V.T. Act 1976 authorises the levy of additional tax when any registered owner or any person who has possessing or control of any motor vehicle used or kept for use in the State fails to pay tax within the prescribed period. Rule 5 of K.M.V.T. Rules 75 specifies the period within which tax shall be paid. Item 4 of the said Rule prescribes that transport vehicles of other states permitted to ply in this State should pay tax before the commencement of the quarters or the date of issue of permit, if permit is issued with the quarter, as the case may be.

Government was addressed from this end for a clarification on Para 1 above. Government as per reference cited have clarified that additional tax can be levied along with quarterly tax in respect of vehicles which continue to operate in the State under section 88(9) of the Act even after the expiry of the quarter for which tax has been paid. (Copy of the Government letter enclosed).

Taxation Officers are directed to strictly comply the directions contained in Government letter cited. Receipt of this letter should be acknowledged by return post.

Yours faithfully,
Sd/-
P. Somasundran,
Senior Dy. Transport Commissioner (T)

