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GOVERNMENT KERALA,
Transport (B) Department.

NOTIFICATION.

G.O.P.No:18/2004/Tran. Dated Thiruvananthapuram 20th April 2004.

S.R.O. No. 461/2004-in exercise of the powers conferred by subsec.
(1) Sec.6 of the Kerala Motor Vehicles Taxation Act. 1976 (19/1976)
and in supersession of Notification No. 33942/TC2/275-J/PWD dated
the 29th Sept. 1975 published as SRO No. 874/75 in the Kerala
Gazette extraordinary No. 572 dated 29th Sept. 1975 the Government
of Kerala hereby notify that in the case of a Motor Vehicle which
has not been used or kept for use for a ^{consumer's} period of not
less than one month during the ~~period of~~ ^{whole} of any quarter
or year for which tax has been paid the refund of the tax paid
for such period shall be payable at the rate of one-third of the
quarterly tax of every calendar month during which the Motor vehicle
was not used or kept for use subject to the following conditions
namely:

1. The registered ^{owner or} of the person having possession ^{or} of control
of the vehicle shall ^{give} previous intimation of the intended non-use
of the vehicle in writing to the Regional Transport Officer from
~~whom~~ whom the endorsement of tax has been obtained, stating the
period of intended non-use ~~from~~ and the place of garage of the
vehicle so as to reach him within one week from the date of
commencement of the period of non-use of the vehicle and shall
at the end of the period of non-use obtain an endorsement from
him in the Certificate of Registration of the vehicle that the
vehicle has not actually been used for the period for which refund
of tax is paid.

2. Application in writing for refund of tax paid along with the
tax Licence and Certificate of Registration shall be made to the
Deputy Transport Commissioner through the Regional Transport Officer,
concerned so as to reach the Regional Transport Officer, within one
month from the date of endorsement in the certificate of Registration
as per the first condition above regarding the non-use of the vehicle.

3. The tax due for the period is paid in this state within the
time prescribed.

Note:- In case the period of non-use of the vehicle does not
cover the entire period of validity of the Tax Licence, the Regional
Transport Officer, may return the tax licence to the applicant
recording the fact in the application for refund.

Note:- In respect of the non transport vehicle, no refund of tax shall be admissible for any period on the ground of its non-use in this state if it has been used outside the state during such period.

By Note:- In the case of a Motor vehicle for which extension of time for payment of tax due has been granted by the competent authority, payment of tax made within such extended period shall be deemed to be payment made within the time, prescribed for the purpose of the third condition above. 2

By Order of the Governor.

G. Rajasekharan,
Secretary to Government.

Explanatory Note.

(This does not form part of the Notification but is intended to serve the general purpose)

The Judgment dated 1.6.2000 in O.P. No.21851/1999 reported in 2000(2)KLT 578), the Honourable High Court of Kerala has set aside the condition in SRO No. 874/75 that refund application should be filed within one week from the date of commencement of the period for which refund of tax is claimed as it is contrary to section 6 of the KMVT Act 1976. As per the said section refund application can be filed only after the non-use of the vehicle for at least more than one month. Since advance intimation regarding non-use of vehicle is not there, verification of non-use may become difficult in respect of the refund applications filed after the expiry of a period of one month of non-use of the vehicle. In order to remove this difficulty, Government have decided to specify a new condition of previous intimation of non-use of vehicle also in respect of which refund of tax is claimed and decided to issue a new notification in supersession of the notification published as SRO 874/75

The Notification is intended to achieve the above purpose.
