

No. B1/15460/TC/2013

Transport Commissionerate, Kerala,
Trans Towers, Thiruvananthapuram
Dated: 17.08.2013

From

The Transport Commissioner,
Thiruvananthapuram.

To

All Deputy Transport Commissioners
All Regional Transport Officers
All Joint Regional Transport Officers

Sir,

Sub: Motor Vehicles Dept. –Realization of tax while altering motor cars to
motor cabs and vice-versa-clarification issued-reg:-

Ref: Note from Senior Deputy Transport Commissioner(Taxation)

Clarifications are being sought from various offices regarding the tax to be levied while altering a motor car to motor cab and vice-versa. The following instructions are issued in this regard.

1. While altering a transport vehicle into the category of a non-transport vehicle, the percentage of one time tax to be levied based on the age of the vehicle is specified in the table appended to Annexure I of the schedule to Kerala Motor Vehicles Taxation Act, 1976, and this is to be calculated on the basis of rate of tax prevailing at the time of alteration. Hence all officers are directed to calculate balance one time tax for Non Transport Vehicles (motor cycles, motor cars and Private Service Vehicles for personal use) which are registered on or after 01.04.2007 and reclassified from the category of Transport vehicles on the basis of tax rate prevailing at the time of alteration and purchase value at the time of purchase.

2. While altering a Non-Transport vehicle to a Transport vehicle, tax collected in excess is to be adjusted/refunded. The amount of tax so refunded shall be the difference between the actual amount of tax paid and the amount calculated by multiplying the number of years for which the motor vehicle was actually used as motor car by the proportionate yearly rate of the one time tax/lump sum tax already paid. Thereafter tax shall be levied as per the endorsement issued at the time of alteration. For computing the period of usage, any broken period less than one year shall be treated as one year.

Yours Faithfully



Senior Deputy Transport Commissioner (Taxation)
For Transport Commissioner

24/1/13