

No. B2/982/TC/2003

*Transport Commissionerate, Kerala,*

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**Dated, 30/09/2013**

From

The Transport Commissioner,  
Thiruvananthapuram.

To

All Deputy Transport Commissioners,  
All Regional Transport Officers,  
All Joint Regional Transport Officers.

Sir,

Sub:- **Motor Vehicles Department – Judgment – Review Peition (C) No. 850/10 before the H'SC – arising out of SLP (C) No. 16795/07 & W.A No.1917/04 and other cases filed by Sri. K.V. Abdu Rahiman and others – Tax for vehicles under police custody for non-payment of tax – Reg.**

- Ref:-
1. Letter No. S1 WA 1917/2004 dated 20/08/13 from Advocate General, Ernakulam.
  2. Judgment of Hon'ble Supreme Court RP (C) No. 850/10 dated 05/05/10.
  3. Judgment of the Hon'ble High Court in WA. No. 1917/ 04 dated 22/01/07.
  4. Letter of even number dated 25/06/07.

Your attention is invited to the subject matter. The Hon'ble High Court, vide reference 3<sup>rd</sup> cited, had pronounced that the vehicles kept under police custody for non-payment of tax are also entitled to exemption of tax and refund of tax, similar to vehicles under custody for other offences. The State of Kerala and Motor Vehicles Department had preferred an SLP and subsequently a Review Petition before the Hon'ble

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Supreme Court and hence, in the meantime, you were instructed, vide reference 4<sup>th</sup> cited, to keep in abeyance the execution of the verdict of the Hon'ble High Court, pending disposal of the SLP.

In this regard it is informed that the Review Petition in question, is dismissed vide reference 2<sup>nd</sup> cited. As a result, as such, the verdict of the Hon'ble High Court holds good. Hence you are hereby instructed that vehicles under police custody for non-payment of tax are also entitled to exemption of tax and refund of tax, in accordance with Section 5 read with Rule 10 and Section 6 of the KMVT 1976.

For favour of necessary action.

Sd/-,  
Transport Commissioner

Approved for issue



Senior Superintendent



MOTOR VEHICLES DEPARTMENT, KERALA