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18/9/19

GOVERNMENT OF KERALA

Transport (B) Department

NOTIFICATION

G.O.(P) No. 16/2019/Tran. Dated, Thiruvananthapuram, 20th March, 2019
6th Meenam, 1194
29th Phalghuna, 1940

S.R.O. No...../2019. - WHEREAS, rule 5 of the Kerala Motor Vehicles Taxation Rules, 1975 stipulates the period within which tax shall be paid in respect of motor vehicles specified in the Schedule to the Kerala Motor Vehicles Taxation Act, 1976 (19 of 1976);

AND WHEREAS, Government have noticed that a large number of motor vehicles are in tax arrears over a long period and the whereabouts of most of the vehicles are unknown or are in a dilapidated condition or the vehicles are already dismantled;

AND WHEREAS, as per notification issued under G.O. (P) No. 91/2014/Tran. dated 29th December, 2014 and published as S.R.O. No. 813/2014 in the Kerala Gazette Extraordinary No. 3173 dated, 29th December, 2014, a Scheme for one time settlement of tax arrears was implemented for motor vehicles which are in tax arrears of five years or more;

AND WHEREAS, as per notification issued under G.O. (P) No. 62/2016/Tran. dated 21st November, 2016 and published as S.R.O. No. 735/2016 in the Kerala Gazette Extraordinary No. 2097 dated 7th December, 2016, Government have re-introduced the Scheme for one time settlement since observed that the above said Scheme was a great success;

AND WHEREAS, as per notification issued under G.O.(P) No. 10/2017/Trans dated 31st March, 2017 and published as S.R.O. No. 168/2017 in the Kerala Gazette Extraordinary No. 640 dated 31st March, 2017 Government have extended the Scheme upto 31st December, 2017;

AND WHEREAS, as per notification issued under G.O. (P) No. 10/2018/Tran. dated 28th March, 2018, and published as S.R.O. No. 197/2018 in the Kerala

Gazette Extraordinary No. 877 dated 5th April, 2018, the Government have further extended the Scheme up to 30th June, 2018;

AND WHEREAS, Government have received several representations requesting to introduce the Scheme again since the large number of motor vehicles are still in tax arrears and Government have decided to re-introduce the Scheme for one time settlement of tax for vehicles which are in tax arrears for five years or more due to various reasons, so as to reduce the arrears;

NOW, THEREFORE, in exercise of the powers conferred by section 22 of the Kerala Motor Vehicles Taxation Act, 1976 (19 of 1976) read with ~~rule 5 of the~~ Kerala Motor Vehicles Taxation Rules, 1975, the Government of Kerala hereby order that the vehicle tax which are in arrears for a period of five years and more as on 31st March, 2019 in respect of the category of vehicles specified in column (2) of the Table below shall be paid at the rate specified in column (3) for the period up to column (4) thereof as a one time settlement and this facility shall be available up to 31st December, 2019 and that the vehicle owners who are willing to remit the arrears of tax under the said Scheme shall be exempted from the remittance of Green Tax under section 3A and also exempt from the production of Registration Certificate and the receipt of remittance of contribution towards the Kerala Motor Transport Workers' Welfare Fund as per sub-sections (3), (7) and (8) of section 4 of the Kerala Motor Vehicles Taxation Act, 1976 (19 of 1976):

Provided that, further demand of tax for motor vehicles, for which arrears of tax has been paid under the above Scheme and the whereabouts of which are not known or the vehicle is already dismantled, shall be stopped subject to the production of an undertaking by the registered owner or possessor of the vehicle testifying that he shall remit the entire arrears of tax of the vehicle with additional tax with effect from 1st April 2019, if the vehicle is found used on road in contradiction of the facts submitted in the undertaking:

Provided further that this facility can be availed also for the owners of this vehicles, against whom revenue recovery steps have already been initiated for realizing tax arrears from their vehicles.

<i>Sl.No.</i>	<i>Category of Vehicles</i>	<i>Rate of Tax</i>	<i>Maximum period up to which one time tax can be paid</i>
1	2	3	4
1	Non Transport Vehicle	30% of the arrear tax for the last five years up to 31 st March, 2019 (including additional tax and interest)	31 st March, 2019
2	Transport Vehicle	20% of the arrear tax for the ^{last} five years up to 31 st March, 2019 (including additional tax and interest)	31 st March, 2019

Note:- The period for which tax collected by way of revenue recovery or tax exempted on account of filing of G Form or any other manner shall be included for computing the period of tax arrear for the last five years as on 31st March, 2019:

Provided that the amount of tax so collected or amount of tax so exempted shall be excluded for computing the arrears of tax:

Provided further that while calculating tax arrears, if the tax is exempted or tax at reduced rate of idle/Non Transport Vehicle rate, if any, is due for a vehicle for a particular period during the last five years as on 31st March, 2019, but tax at a higher rate is also due along for any period prior to the last five years such higher rate of tax shall prevail for the respective tenure in the aforesaid period, for which tax is exempted or tax at reduced or idle/Non Transport Vehicle rate is due.

The notification shall come in to force on 1st April, 2019.

By order of the Governor,

K.R. JYOTHILAL

Principal Secretary to Government.

Explanatory Note

(This does not form part of the notification, but is intended to indicate its general purport.)

A Scheme for settlement of motor vehicle tax for motor vehicles which are in tax arrears for five years or more as on 30th June, 2016 was introduced vide G.O.(P) No. 62/2016/Tran. dated 21st November, 2016 and the Scheme was valid up to 31st March, 2017 and the same was further extended up to 31st December, 2017 vide G.O.(P) No. 10/2017/Tran. Dated 31.03.2017 which was again extended up to 30th June, 2018 vide G.O.(P) No. 10/2018/Tran. dated 28th March, 2018. Considering the demands from various corners for reintroducing the Scheme, the Government have decided to implement the one time settlement facility which was proposed in para 275 of the Budget Speech 2019-2020, for realizing long pending tax arrears for all classes of vehicles in the interest of the public.

The notification is intended to achieve the above object.