GOVERNMENT OF KERALA
Transport (B) Department

NOTIFICATION

G.O.(P) No. 21 /2020/Tran. Dated, Thiruvananthapuram 22nd April, 2020

S. R. O. No. 284/2020

In exercise of the powers conferred by Section 22 of the Kerala Motor Vehicles Taxation Act, 1976 (19 of 1976) and in supersession of the notification issued under G.O.(P)No15/2019/Tran. dated 20th March, 2019, published as S.R.O. No. 224/2019 in the Kerala Gazette Extraordinary No.758 dated 21st March, 2019, the Government of Kerala, being satisfied that it is necessary in the public interest so to do,
hereby make a reduction of 25% (Twenty Five percentage) with effect from the 1st day of April, 2020, on the rate of tax levied under section 3 of the said Act to new electric vehicles (vehicles Powered by Electricity), other than electric three wheeled vehicles for private use, electric motor cycles, electric motor cars and electric private service vehicles for personal use and exempt the tax on new electric Autorickshaws for a period of the first five years on and from the date of their registration.

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.)

In para 224 of the Budget speech for the financial year 2020-21, it was declared that tax on electric Autorickshaws will be exempted for the first five years and the one time tax on electric cars, electric motor cycles, electric private service vehicles for personal use and three wheeled vehicles for private use will be limited to 5%. Accordingly, Government have decided to exempt fully the tax levied under section 3 of the Kerala Motor Vehicles Taxation Act, 1976 to electric Autorickshaws for a period of five years from the date of their registration. Since the onetime tax rate of three wheeled vehicles for private use, electric motor cycles, electric motor cars and electric private service vehicles for personal use are limited to 5%, further deduction of 25% tax on such vehicles granted as per notification issued under G.O.(P)No.15/2019/Tran. dated 20th March, 2019 and published as S.R.O. No.224/2019 in the Kerala Gazette Extraordinary No.758 dated 21st March, 2019 has to be done away with.

The notification is intended to achieve the above object.