GOVERNMENT OF KERALA
Transport (B) Department

NOTIFICATION

G.O.(P)No.17/2020/TRANS Dated, Thiruvananthapuram 31st March, 2020

S. R. O. No. 256/2020

In exercise of the powers conferred by clause (d) of section 28 of the Kerala Motor Vehicles Taxation Act, 1976 (19 of 1976), the Government of Kerala hereby make the following rules further to amend the Kerala Motor Vehicles Taxation Rules, 1975, namely:-
RULES

1. Short title and commencement.- (1) These rules may be called the Kerala Motor Vehicles Taxation (Second Amendment) Rules, 2020.

1. They shall come into force at once.

2. Amendment of the Rules.- In the Kerala Motor Vehicles Taxation Rules, 1975, in rule 5, for the opening sentence, the following sentence, proviso and word shall, respectively, be substituted, namely:-

“The tax due under the Kerala Motor Vehicles Taxation Act, 1976 (19 of 1976) in respect of each category of motor vehicles specified in serial numbers 1 and 2 shall be paid within such period as specified in the table below: Provided that where the Government is satisfied that the operation of any category of vehicle specified in serial number 1 or 2 has been affected due to any epidemic disease or any natural calamity which led the operators of such vehicles to acute financial difficulties, it may, in public interest, by notification in the Gazette, extend the period for remittance of the tax in respect of such vehicles to a further period as it may deem fit.

TABLE”.

By order of the Governor,

K. R. JYOTHILAL,
PRINCIPAL SECRETARY

Explanatory Note

(This does not form part of the notification, but is intended to indicate its general purport.)
The Government are convinced that due to the complete “lock down” across all States in India as a result of the widespread outbreak of Novel Corona Virus (COVID 19), the operators of several categories of vehicles could not operate their vehicles and as such they have fell in to acute financial difficulties. Therefore, the Government have found it necessary to extend the period for remittance of tax as per rule 5 of the Kerala Motor Vehicles Taxation Rules, 1975. Since there is no provision in the Kerala Motor Vehicles Taxation Rules, 1975 to extend the period of remittance of tax in respect of the category of vehicles mentioned in rule 5, the Government have decided to amend the said Rules by incorporating suitable provisions enabling the Government to issue notification as and when necessary to extend the period of remittance of tax.

The notification is intended to achieve the above object.