

Circular No. 11/2009

B1/9750/TC/09

Office of the Transport Commissioner,
Thiruvananthapuram, Dated: 20.11.2009

Sub: Motor Vehicles Department-Taxation-Exemption from payment of tax on vehicles used by physically handicapped persons-validity of tax license -instruction issued -reg:-

Ref: (i) G.O (MS) No.16/96/Tran.Dated 31.03.1998, published in SRO No.301/98
(ii) G.O (MS) No.1/06/Tran.Dated 02.01.2006 published in SRO No.46/2006
(iii) Government letter no.628/B3/2009/Tran dated 08.10.2009

As per the Government Orders vide the reference 1st and 2nd cited, permanent tax exemption is granted to vehicles owned by physically handicapped person themselves or by others for the transport of such persons. The person availing exemption shall also obtain free tax license from the concerned RTO/JRTO. But at present there is no provision in the KMVT Act 1976, specifying the validity of free tax token to be issued.

Government vide the letter 3rd cited have instructed to fix the validity of free tax token issued to physically handicapped persons for a period of 15 years.

It is therefore ordered that free tax license with a validity of 15 years or until the expiry of registration, shall be issued to vehicles which are permanently exempted from payment of tax as per SRO 301/98 and SRO 46/2006.

Sd/

Transport Commissioner

To: All Deputy Transport Commissioners, All Regional Transport Officers & All Joint Regional Transport Officers

Copy to: CA to TC, CA to Secretary STA, Sr.A.O, Sr.F.O, Sr.L.O, Accounts Officer, ATC, Asst.Secretary STA, Section Superintendents and SSG Cell (for making necessary changes in Smart Move)

Approved for issue

Senior DTC (Taxation)