

No. C1-22609/TC/2008

**Transport Commissionerate, Kerala,**  
2<sup>nd</sup> Floor, Trans Towers, Vazhuthacaud, Thiruvananthapuram-14,  
[☎ 0471-2333337/2333317 FAX 0471-2333314]  
www.keralamvd.com [e-mail - [tcoffice@keralamvd.gov.in](mailto:tcoffice@keralamvd.gov.in) ]  
Dated, 26.08.2013.

CIRCULAR NO. 21/2013.

Sub:- **Motor Vehicles Department - Disposal of unserviceable articles seized/confiscated vehicles lying idle in various departments-fixation of fair value-reg.**

Ref:- 1 GO(Rt) No. 5740/13/Fin dated 11.07.13  
2 Circular No. 10/2012 of the Transport Commissioner

Vide reference 2<sup>nd</sup> cited circular direction had been issued in connection with assessing the value of confiscated vehicle. Vide reference 1<sup>st</sup> cited Government have issued revised Government Order regarding the fixation of fair value of vehicles. Hence in suppression of direction issued vide Circular No. 10/12 following direction is issued on the basis of Government Order vide reference 1<sup>st</sup> cited.

While fixing the fair value of vehicles seized/confiscated, the depreciation pattern will be 20% of the purchase value for the first year and through up to 5<sup>th</sup> year it will depreciate at the rate of 20% of the depreciated value every year. From the 6<sup>th</sup> year up to 10<sup>th</sup> year the depreciation will be 10% of the depreciated value every year. After 10 years it will be treated as scrap and clause 2 (c) in Government Order G.O (MS) No. 223/2012/Fin dated 17.04.12 regarding scrap shall apply for disposal of the same. This circular shall come into force at once.

Yours faithfully,  
Sd/-  
Transport Commissioner

To  
All Deputy Transport Commissioner  
All Regional Transport Officers  
All Joint Regional Transport Officers

Approved for issue

Senior Deputy Transport Commissioner  
(Taxation)

29/8/13 29/8/13