



കേരള ഗസറ്റ്
KERALA GAZETTE
അസാധാരണം
EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്
PUBLISHED BY AUTHORITY

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GOVERNMENT OF KERALA

Transport (B) Department

NOTIFICATION

G.O.(P) No. 5/2023/TRANS.

Dated. Thiruvananthapuram, 31st March, 2023

S. R. O. No. 451/2023

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 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 as it was found successful in recouping the pending remittances.

AND WHEREAS, as per notification issued under G.O.(P) No.14/2020/Tran. dated 23rd March, 2020 and published as S.R.O. No.252/2020 in the Kerala Gazette Extraordinary No.1005 dated 30th March, 2020, Government have reintroduced the Scheme for one time settlement;

AND WHEREAS, as per notification issued under G.O.(P) No.11/2022/Trans, dated 1st April, 2022 and published as S.R.O. No.334/2022 in the Kerala Gazette Extraordinary No.1132, dated 1st April, 2022, Government have introduced the Scheme once again for one time settlement which was valid upto 31st March, 2023;

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 four 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 four years and more as on 31st March, 2023 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 specified in column (4) thereof as a one time settlement and this facility shall be available up to 31st March, 2024 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 exempted 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, 2023, 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 of by the owners of those vehicles against whom revenue recovery steps have already been initiated for realizing tax arrears from their vehicles.

TABLE

<i>Sl No</i>	<i>Category of Vehicle</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	40% of the arrear tax for the last four years up to 31 st March, 2023 (including additional tax and interest)	31 st March, 2023
2	Transport Vehicle	30% of the arrear tax for the four years up to 31 st March, 2023 (including additional tax and interest)	31 st March, 2023

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 four years as on 31st March, 2023:

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 or idle/Non Transport Vehicle rate, if any, is due for a vehicle for a particular period during the last four years as on 31st March, 2023, but tax at a higher rate is also due along for any period prior to the last four 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 into force on 1st April, 2023.

By order of the Governor,

BIJU PRABHAKAR

Secretary to Government



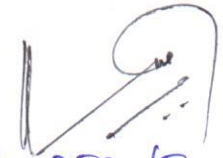
Explanatory Note

(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 four years or more as on 31st March, 2022 was introduced vide notification published as S.R.O. No. 334/2022 and the Scheme was valid up to 31st March 2023. Considering the demands from various corners for reintroducing the Scheme, the Government have decided to extend the one time settlement facility as proposed in para 542 of the Budget Speech 2023-2024, for realizing long pending tax arrears for all classes of vehicles in the interest of the public.

(This notification is intended to achieve the above object)

Enclt No. B1/176/TC/2022 dtd 31.3.2023 - copy forwarded to all DTC, all RTO, all Enf. RTO, Jt. RTO and SSG cell for information and necessary action


Sr. DTC. (Tax)
For TC
dm
1/14





കേരള ഗസറ്റ് KERALA GAZETTE

അസാധാരണം EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്
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Vol. XII

തിരുവനന്തപുരം,
വെള്ളി
Thiruvananthapuram,
Friday

2023 മാർച്ച് 31
31st March 2023
1198 മീനം 17
17th Meenam 1198
1945 ചൈത്രം 10
10th Chaithra 1945

നമ്പർ
No. 1223

GOVERNMENT OF KERALA

Transport (E) Department

NOTIFICATION

G.O.(P) No.6/2023/Trans.

Dated, Thiruvananthapuram, 31st March, 2023

S. R. O. No. 450/2023

In exercise of the powers conferred by section 22 of Kerala Motor Vehicles Taxation Act, 1976 (19 of 1976) the Government of Kerala, being satisfied that it is necessary in the public interest so to do, hereby make the following further amendment to the notification issued under G.O.(P) No.21/2020/Tran dated 22nd April, 2020 and published as S.R.O.No.284/2020 in the Kerala Gazette



Extraordinary No.1081 dated 24th April, 2020, namely:-

AMENDMENT

In the said notification, after the words and brackets "to new electric vehicles (vehicles powered by Electricity)", the following words and symbols shall be inserted, namely:-

"other than newly purchased electric three wheeled vehicle for private use, electric motor cycles, electric motor cars, electric private service vehicle for personal use, electric motor cabs and electric tourist motor cabs",

The notification shall come into force on 1st April, 2023.

By order of the Governor,

BIJU PRABHAKAR

Secretary to Government

Explanatory Note

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

As per notification issued under G.O.(P)No.21/2020/Tran. dated 22nd April, 2020 and published as S.R.O.No.284/2020 in the Kerala Gazette Extraordinary No.1081 dated 24th April, 2020, Government had given 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 Kerala Motor Vehicles Taxation Act, 1976, 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 also exempted the tax levied under section 3 of the said Act on new electric auto rickshaws for a period of five years from the date of their registration. As per the notification issued under G.O. (P).No.12/2021/Trans dated 23rd February, 2021, Government had given a reduction of 50% (fifty percentage) of tax for all types of newly purchased motor vehicles w.e.f. 1st April 2021. In para 538 of the budget speech for the financial year 2023-24, it was declared that the benefit of 50% tax reduction given to newly purchased motor vehicles, for which one time tax for 15 years was levied, shall be withdrawn. For the purpose, Government have decided to make an amendment to the said notification.

The notification is intended to achieve the above object

*Enclt No. B1/176/TC/2022 dtd 31.3.2023 :- copy forwarded to
to all DTC, all RTO, all Engr RTO, all JT-RTO and SSN cell
for information and necessary action.*

*Sr. DTC (Pax)
For TC*

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അസാധാരണം EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്
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GOVERNMENT OF KERALA

Transport (B) Department

NOTIFICATION

G.O.(P) No.4/2023/Trans.

Dated, Thiruvananthapuram, 30th March, 2023

S. R. O. No. 447/2023

In exercise of the powers conferred by section 22 of the Kerala Motor Vehicles Taxation Act, 1976 (19 of 1976) and in supersession of notification No.39331/B3/97/Tran. dated 19th June, 1999 published as S.R.O. No. 610/99 in the Kerala Gazette No. 28, dated 13th July 1999, the Government of Kerala being satisfied that it is necessary, in public interest, so to do, hereby reduce the rate of tax payable under the said Act with effect from the 1st day of April 2023 in respect of Private Service Vehicles, owned by Charitable Organizations exclusively used for the conveyance of mentally retarded / physically handicapped / deaf and dumb children, inmates of orphanages, old age homes,



leprosy / tuberculosis treatment and rehabilitation centres and the Educational Institution Buses owned by Special Schools in the unaided sector exclusively used for the conveyance of mentally challenged, physically disabled, cerebral palsy and blind children to the rate of Educational Institution Buses owned by Government / Aided institutions specified in serial number 7(ii) of the Schedule to the Kerala Motor Vehicles Taxation Act, 1976, subject to the condition that these vehicles shall be used solely for the conveyance of the above mentioned categories of children/persons/students to their institutions/hospitals/ schools and that the case of each such vehicle shall be certified as owned by a genuine Charitable Institution or School, by the Collector of the District in which the Institution or School is situated.

The notification shall come into force on 1st April, 2023.

By order of the Governor,
BIJU PRABHAKAR
Secretary to Government

Explanatory Note

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

As per notification No.39331/B3/97/Tran. dated 19th June, 1999 published as SRO No. 610/99, Government have reduced the rate of tax payable in respect of vehicles owned by schools without recognition and Charitable Organizations exclusively used for the conveyance of mentally retarded/ physically handicapped/ deaf and dumb children, inmates of orphanages, old age homes, leprosy, tuberculosis treatment and rehabilitation centres at the rate specified under Serial No.13 of the Schedule to the Kerala Motor Vehicles Taxation Act, 1976 subject to the condition that these vehicles shall be used solely for the conveyance of the above mentioned categories of children/persons/students to their institutions/hospitals/ schools and that the case of each such vehicles shall be certified as owned by a genuine charitable institution or school, by the Collector of the District in which the institution or school is situated. But in the Finance Bill 2020, Government have retained the existing rate of tax for Educational Institution Buses owned by Government/Aided Educational Institutions and increased the rate for Educational Institution Buses of other Institutions. In the Budget Speech for the financial year 2023-24, it was declared that the rate of tax of vehicles owned by the Charitable Organizations and Special Schools shall be reduced in par with the tax rate of Buses of the Educational institution owned by Government.

(This notification is intended to achieve the above object)

Endt No. B1/176/TC/2022 dtd 31.3.2023 :- copy forwarded to all DTC all RTO,
all Enf. RTO, all JT. RTO and SSA cell for information and necessary action.

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8. DTC (Tax)
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